Annual Report and Accounts

2025

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

Rialtas na hÉireann
Government of Ireland

Arna chomhchistiú ag an Aontas Eorpach

Co-Funded by the European Union

Pursuant to Section 32 (1) of the Further Education and Training Act 2013, An tSeirbhís Oideachais Leanúnaigh agus Scileanna (SOLAS) herewith presents to the Minister for Further and Higher Education, Research, Innovation and Science, its Annual Report and Financial Statements for the 12-month period from 1 January 2025 to 31 December 2025.

Official Languages (Amendment) Act 2021

This Annual Report is published simultaneously in each of the official languages. SOLAS, the Further Education and Training (FET) 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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learning works


SOLAS
learning works


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SOLAS Chairperson and CEO Foreword

We are pleased to submit SOLAS' twelfth Annual Report, covering the period from 1 January 2025 to 31 December 2025.

For SOLAS and our Education and Training Board (ETB) partners, 2025 was a year of transformation right across the Further Education and Training (FET) sector, which impacted 224,000 individuals in Ireland who engaged in FET programmes during the year.

Embedding the new FET Funding Model

During the previous FET Strategy, SOLAS partnered with FET providers to establish robust structures, build capabilities, and adopt a more strategic approach to addressing both current and emerging skills requirements. In 2025, particular emphasis was placed on advancing the new funding model to create a more transparent, consistent, and outcomes-focused framework for funding across the sector.

Throughout 2025, SOLAS devised a comprehensive action plan aimed at accelerating funding reform and fostering a unified sector-wide funding strategy. This initiative included formalised collaboration with ETBs and the implementation of updated reporting requirements within ETB service plans, to ensure greater accountability and clarity in FET provision.

Apprenticeship Reform – Driving Change

Following the approval of the plan to transfer responsibility for Curriculum Development, Assessment, and Awarding for Craft Apprenticeships to providers, SOLAS collaborated closely with officials from the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), the Higher Education Authority (HEA), and Quality and Qualifications Ireland (QQI). Together we developed a detailed implementation plan outlining clear deliverables and key milestones to achieve reform of the apprenticeship system.

Additionally, SOLAS continued the rollout of the Quality Improvement Plan that was agreed upon with QQI, following their focused review of electrical apprenticeships. This work underscores our continued commitment in 2025 to maintaining and enhancing quality standards across apprenticeship programs.

To support these efforts, a new apprenticeship data platform was launched to significantly improve reporting capabilities around new registrations and the overall apprenticeship population. Notably, in 2025, there were 9,461 new apprentice registrations, reflecting the sector's robust growth.

Development of a new FET Strategy 2026 - 2030

Throughout 2025, SOLAS conducted an extensive consultation process with stakeholders to inform the development of the new FET Strategy for 2026–2030. More than 800 learners and stakeholders actively contributed their perspectives on priorities, ensuring that a wide range of voices and experiences were represented. The resulting strategy was launched by Minister James Lawless TD and Minister Marian Harkin TD in May 2026 and will be foundational in setting the direction for the sector in the years ahead.

Completion of DFHERIS' Periodic Critical Review of SOLAS

We were pleased to see the initiation of the Periodic Critical Review of SOLAS in 2025, which provided the Board and Executive with a valuable opportunity to actively contribute to the process. With publication set for 2026, we are eager to implement its recommendations and drive meaningful improvements across the organisation.

Investment in FET Capital Infrastructure

There were significant levels of capital investment in FET again in 2025 with €83.7m invested, 126 capital projects advanced and five flagship FET Colleges projects also moved to approval in principle stage. These new colleges will serve as beacons for learning and enterprise in their communities, driving lifelong learning and workforce transformation, and providing the flexible upskilling and reskilling we will all need to respond to this fast-changing world.

In October 2025, Catrina Sheridan departed from the Board after her second term of office concluded and Andrew Brownlee also departed from the Board as outgoing Chief Executive Officer (CEO). I would like to extend my sincere gratitude to Catrina Sheridan and Andrew Brownlee for their work and support.

On behalf of the Board we welcomed Nessa White's appointment as interim CEO of SOLAS, succeeding outgoing CEO, Andrew Brownlee. SOLAS was pleased to announce the appointment of its new CEO, Deirdre McDonnell, on 1 April 2026. Deirdre brings a wealth of experience to the role, and we warmly welcome her and look forward to the leadership she will bring to SOLAS.

We would like to extend our gratitude to both Minister James Lawless TD and Minister of State, Marian Harkin TD at the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), as well as the officials from DFHERIS for their insight, direction, and support.

On behalf of the Board and the SOLAS team, we look forward to continuing to work together to sustain the momentum, further grow the impact of FET and shape the strategy for FET in Ireland over the next five years.

Sean Aylward
Chairperson, SOLAS
Date: 20 May 2026

Deirdre McDonnell

Deirdre McDonnell
CEO, SOLAS
Date: 20 May 2026

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, channelling investment, leading implementation, and ensuring accountability across FET providers, with an overriding focus on the needs of learners and apprentices.

- **Our Vision:** to power the potential of individuals, communities and enterprise through lifelong learning and workforce transformation.
- **Our Ambition:** with one in ten adults now impacted in some way by SOLAS supported learning, our ambition is to build on this growth and strengthen partnerships across the FET sector to ensure an agile and responsive FET system. One that is well-equipped to meet the ever-evolving needs of learners, businesses, communities, and the wider Irish society.

> FET Funding in 2025

One of SOLAS' key functions is to support 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.

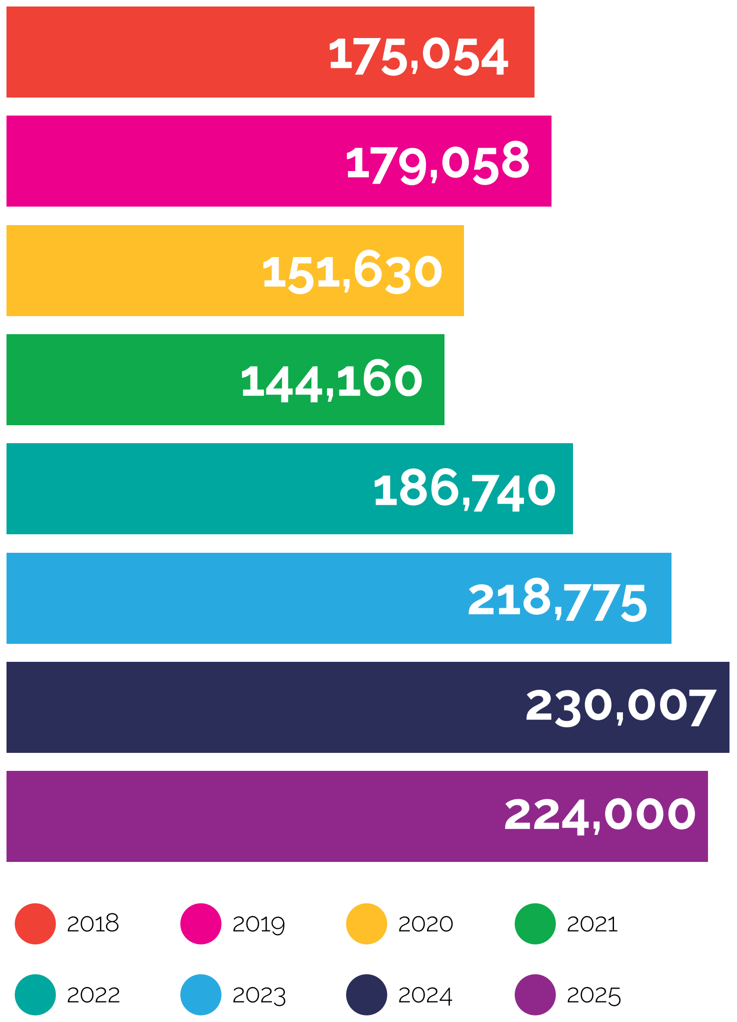
In 2025, non-Capital grants disbursed to Education and Training Boards (ETBs) amounting to €1,067.277m and Capital Grants amounting to €83.7m.

- €20.741m has been disbursed to other FET providers
- €819k for Adult Literacy for Life Innovation and Collaboration fund grants
- €5.091m under the Apprenticeship Employer Grant
- €252k 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 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



SOLAS Impact in 2025

224,000
unique learners taking FET courses.

38,000
eCollege learners across 90 programmes.

86,677
learners supported by Education & Training Board (ETB) Adult Literacy Services.

25,000+
employees upskilled via Skills to Advance.

30,000+
learners enrolled on ESOL courses.

9,461
apprentice registrations across 78 apprenticeship programmes.

144,000
cards issued across our Safe Pass, CSCS and QSCS construction training.

Strategic Partnerships and Collaboration

01

Section 01: Strategic Partnerships and Collaboration

Strategic partnerships and collaboration are a vital component to how SOLAS delivers our ambitious work plan. In 2025, SOLAS continued to consult with key stakeholders and Further Education and Training (FET) delivery partners to foster engagement and cooperation. This allowed us to inform and influence policy, support effective and responsive FET and apprenticeship systems, and ensure above all that the needs of learners remain at the heart of everything we do.

We continued to work closely with our parent Department, Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), and across other Government departments and agencies, providing solutions to skills challenges related to national policy in areas such as housing, digital transformation, and climate action.

> Targeting Enterprise

A key focus of SOLAS' work in 2025 was to position the Education and Training Boards (ETBs) as a 'go-to' local resource for enterprise, and to support ETBs to implement a new delivery model to bring together the range of enterprise services available through FET - contributing to a more joined up skills eco-system.

This new integrated FET for Enterprise (now called Enterprise Connect) approach is an exciting new development and will provide a more transparent, agile, integrated, and professional FET offering to enterprise with a particular focus on supporting SMEs across Ireland.

Key actions in 2025:

- Apprentice-employer partnerships were leveraged to strengthen links with ongoing upskilling engagement. The number of apprentice employers as of end 2025 was 10,361.
- The expansion of SOLAS' Skills to Advance initiative was accelerated through strategic partnerships with enterprise support agencies at national and local level.
- The implementation of the SOLAS–Enterprise Ireland (EI) strategic partnership, which enables ETBs to expand reach to SMEs and help develop leadership and management capabilities within organisations to support business survival and growth.
- Skills to Advance achieved over 25,000 starters by December 2025.
- Under Skills to Advance, 37 FET micro-qualifications were co-designed with industry stakeholders and validated in AI, digital, sustainability, robotics, immersive technologies, business, and innovation.
  - Skills to Advance launched a new FET micro-qualification offer in relation to AI comprising four courses on understanding and using generative Artificial Intelligence (AI), and the sustainability considerations of AI.
- The consultation phase of Enterprise Connect was completed, and a pilot phase is due to commence with six ETBs. A maturity model was also developed to support the three-year action plans.
- Moodle, the learning management system, was successfully upgraded to an updated version for 120 ETB sites in 2025, ensuring the sites remain up to date and secure for the subsequent three years. In parallel, new shared standards for FET were completed, outlining sectoral expectations for digital infrastructure, staff development, learner support, and governance, to support the embedding of digital learning into mainstream provision.

McAree Engineering, an Enterprise Ireland client company, has enrolled their employees in several Skills to Advance programmes over the years, including leadership and management modules. Talking about their upskilling journey with Cavan and Monaghan ETB, Claire McAree, Chief Financial Officer at McAree Engineering said:

"We are third generation and 80 years in business. Part of that success has been the upskilling of our staff through Skills to Advance professional development courses. The advantages of doing training with a local ETB is that they know our business, they tailor the courses to suit you, and at a very reasonable cost that is very beneficial to businesses."

> Integration Model for Apprenticeship/ Apprenticeship Reform

During 2025, a draft implementation plan for a possible single integrated apprenticeship system was presented to Minister Lawless for consideration. However, in October the Minister requested that priority be given to transitioning certain responsibilities for the 25 craft apprenticeships out to the ETBs and higher education institutions as soon as possible. A high-level craft apprenticeship transfer plan was presented by SOLAS to the Minister for approval.

In addition, SOLAS contributed to the development of the next Action Plan for Apprenticeship 2026-2030, including the review of apprenticeship funding and economic impact to inform direction. We also continued to grow the apprenticeship system to contribute to government goals, particularly around Climate Action and Housing for All.

> Key Apprenticeship Figures for 2025

78 programmes

10,361 Apprentice employers

31,165 Apprentice population

3,021 Women apprentices

9,461 Total registrations

Overview as of 31 December 2025

Key actions in 2025:

- A final Apprenticeship Integration plan was submitted to Government for consideration.
- Engagement with the OECD progressed to inform the development of the Action Plan for the period 2026–2030.
- Launch of a new Accounting Technologist apprenticeship (Level 8).
- Apprenticeship costings were prepared for Government.
- The craft programme curriculum and assessment transfer plan was submitted to Government and approved to progress to the next phase of planning.
- Three meetings of the Generation Apprenticeship Partners Network were held.
- The Craft Apprenticeship task force group was established with an external Chair. Its programme of work concluded in November 2025.
- The SOLAS Board sub-committee held its first meeting in October 2025, with a follow up meeting scheduled for January 2026.

Emma McCann is an electrical apprentice with Microsoft Ireland Operations Limited and was presented with an Apprentice of the Year Award 2025 in the electrical category by Minister Harkin. Commenting on her win, Emma said:

"I strongly encourage both women and men to consider the rewarding career path that apprenticeships offer. It is especially important for women to see themselves represented in skilled trades—your perspective and abilities are needed, and your success can inspire others to follow."

> Agile Course Development and Delivery

SOLAS continued to collaborate with key stakeholders to drive innovation and expansion of the Further Education and Training (FET) offer to a diverse profile including employed people and jobseekers. Initiatives included new co-delivered Tertiary degrees; FET micro-qualifications, co-designed with industry and Education and Training Boards (ETBs) to address critical skills needs; an enhanced range of flexible learning options, including a diversified range of eCollege courses; and the development of short, focused technology bootcamps to facilitate skilling, upskilling and reskilling.

We continued the development of Transition Year FET offerings to give young people a taste of vocational and technical options available to them post Leaving Certificate. This included the rollout of the iVET (Initial Vocational Education and Training) module which was co-developed with the National Council for Curriculum and Assessment (NCCA) and Education and Training Boards Ireland (ETBI).

Key actions in 2025:

- A pilot project on technology bootcamps was launched in partnership with Generation Ireland.
- The National Tertiary Office (NTO) launched around 40 Tertiary degree programmes for the 2025/26 academic year.
- By end 2025, 37 FET micro-qualifications were available in priority skill areas such as green skills, digital business skills, AI awareness and implementation, robotics and manufacturing, business innovation, aquaculture, learning, and skills development, and more.

> Supporting Inclusive Further Education and Training (FET)

SOLAS is passionate about supporting and fostering inclusion in FET and achieves this by working with partners to ensure an inclusive learning environment for all. SOLAS' work focuses on creating an environment where all learners are enabled and empowered to access supports required, with an added emphasis on those who are vulnerable, with disabilities, and from a background of disadvantage/at risk of social exclusion.

In 2025, SOLAS supported the adoption and embedding of Universal Design (UD)/Universal Design for Learning (UDL) with the aim to continue to develop successful and inclusive learning experiences for learners of all levels, abilities, and backgrounds. This was underpinned by a commitment to the ALTITUDE Charter which supports inclusion and diversity in FET.

Key actions in 2025:

- SOLAS officially adopted the ALTITUDE Charter (for Universal Design) along with nine ETBs, Education and Training Boards Ireland (ETBI), the National Learning Network (NLN), seven Higher Education Institutions (HEIs), and a private college.
- In partnership with AHEAD, a self-assessment toolkit on Reasonable Accommodations for ETBs was developed, alongside the establishment of the UDL hub for the FET sector.
- SOLAS worked with AHEAD and Employers for Change to develop a Widening Inclusion of Disability in Employment (WIDE) framework, which was launched in October 2025.

- SOLAS cooperated in the cross-departmental initiative supporting the transitions of young people with disabilities through their post-school options, namely transitions and guidance services in special schools.
- A Brunch & Learn event was delivered for SOLAS staff to mark International Day of Persons with a Disability, in partnership with Down Syndrome Ireland and the Trinity Centre for People with Intellectual Disabilities.
- All capital investments in FET included a focus on accessibility, aligned to the ALTITUDE Charter.
  - In addition, the Critical Infrastructure Remediation Devolved Capital Grant was distributed to all ETBs to support the remediation of accessibility issues.
- SOLAS funding supported a range of agencies to provide vital services to learners with disabilities and additional support needs.

Commenting on the launch of the Collaboration and Innovation Fund 2026 by Minister Harkin to support adults with unmet literacy needs, Yvonne McKenna, Director of the ALL Programme Office at SOLAS said:

"Initiatives such as the ALL Collaboration and Innovation Fund are playing a vital role in working towards ensuring that all adults in Ireland have the literacy to meet their needs. It has a real impact in supporting a more literacy-aware and literacy-friendly society."

> Implementing the Adult Literacy for Life Strategy

SOLAS is responsible for the implementation of Ireland's Adult Literacy for Life (ALL) strategy. This 10-year national plan aims to ensure every adult has the literacy, numeracy, and digital skills needed to fully participate in society. Since the launch of the strategy in 2021, we have set up new structures with a focus on funding activity at national and regional level to support a whole-of government and whole-of-society approach to implementing the strategy in Ireland.

Key actions in 2025:

- Under the Collaboration and Innovation Fund (CIF) 2025, 193 applications were received, 124 projects were recommended for funding, and 116 projects proceeded.
  - Of these, 28 projects were supported under a dedicated Financial Literacy stream in conjunction with the Competition and Consumer Protection Commission (CCPC). The CIF 2026 launched in December 2025 with the continued support of the financial literacy stream by the CCPC.
- Building on findings from a snapshot report on ETB literacy provision, a workshop was held with ETBs in February to support shared learning and sectoral engagement.
- A Chair was appointed for the Expert Group on literacy provision, which met on four occasions during 2025.
  - The Expert Group included representation from the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), SOLAS, the FET sector and other key provision stakeholders, academia, and National Skills Council.
  - The Expert Group was supported by a working group comprising of literacy practitioners.
  - A report from the Expert Group and associated standards for literacy provision is scheduled for submission to DFHERIS in Quarter 2 of 2026.
- The Literacy Changes Lives showcase event was held in Croke Park on 16 June, attracting over 250 attendees, with a keynote address delivered by Minister of State with Special Responsibility for Further Education, Apprenticeship, Construction and Green Skills, Marian Harkin TD.
- An e-Learning module in Plain Language was launched.
- Health Literacy e-Learning modules were made available through the HSE learning portal.
- Literacy Awareness training was rolled out to all SOLAS staff. Health and Family Literacy leads joined the ALL team in August and September 2025 respectively.
- A Family Literacy thematic group and a Community of Practice were established and met regularly.
- A media literacy campaign was launched to coincide with International Literacy Day on 8 September and was supported by a range of stakeholders.

Transformation and Delivery of Key Initiatives

02

A key part of SOLAS' role is to drive the innovation, transformation, and sustainability of the Further Education and Training (FET) sector ensuring that FET and apprenticeship provision can deliver to its full potential. With a strong mandate for reform and performance improvement we have moved towards the delivery of a more strategic, visible, and integrated FET sector, offering learning opportunities for everyone. This has been achieved through increased investment in recurrent and capital funding and putting in place structures and processes to work towards consistency and accountability across all FET providers, focusing resources on the most critical SOLAS challenges and building a reputation as a state agency which drives transformation and delivers major initiatives.

> Modernising Construction Skills Programmes

Throughout 2025, SOLAS continued to drive future skills in construction in its response to the skills needs of the economy and to deliver on the Government's ambitious Housing for All and Climate Action Plan targets. This was actioned through collaborations with key partners to enhance the construction training infrastructure and implement new and comprehensive construction skills pathways.

SOLAS is supporting DFHERIS to finalise the Construction Safety Licensing Bill 2023. Delivery systems and services to launch the Construction Licencing Authority are also in the process of being designed and deployed.

In addition, SOLAS continued to maintain Safe Pass, Construction Skills Certification Scheme (CSCS), and Quarries Skills Certification Scheme (QSCS) operations to meet demand, while enacting a programme for reform for the current 34 CSCS and QSCS programmes.

Key actions in 2025:

- A number of partnership events took place in 2025, including a Construction Safe Pass Tutor partnership event and a CSCS/QSCS partnership event.
- In total, over 140,000 construction cards were issued in total across 2025.
- Marine (Offshore) SafePass: SOLAS collaborated with Cork ETB and National Maritime College of Ireland to develop a Marine (Offshore) SafePass Programme. The Marine (Offshore) SafePass is a mandatory health and safety awareness programme for all workers involved in offshore wind and renewable energy construction projects. Two pilot programmes were completed with 25 students completing the programme.

> Realising the Vision for Further Education and Training (FET) Colleges

In 2025, SOLAS worked with key FET delivery partners to invest €83.7m in capital into strategic improvement of the FET estate to bring to life the FET Colleges vision. This was done through ongoing financing across nine funding streams, including the development of the multiple scales of pipeline projects. SOLAS has identified a full pipeline of 12 FET College Major Capital Projects and continues to support their ongoing realisation.

Key actions in 2025:

- The ETB Funding Allocation Requests and Reporting system was revised and streamlined to support funding transformation.
  - Revised processes were issued to support Post-Leaving Certificate (PLC) and Tertiary Provision, covering 29,284 learner places, 1,656 teacher allocations and €5.7 million in funding for students with disabilities. In addition, 131 PLC colleges were notified, enabling eligible learners to access SUSI supports.
- Just under €13 million in Agency Grants was issued to 22 agencies.
- Through the Results Capture and Certification Request System and the Awards Table, 74,290 results were recorded, six uploads were completed and redevelopment commenced, and 143 new awards were added.
- €4.5 million in Reach Funding grants was issued to 710 community groups, alongside revised to improve utilisation of funding.
- €83.7 million capital investment deployed to support the advancement of 126 capital projects plus hundreds of devolved capital grant initiatives.

- Five additional projects under the FET College Major Capital Programme were approved in principle.
- A total of ten projects progressed to Project Design, Planning and Procurement Strategy stage of the Infrastructure Guidelines.
- Eighteen projects under the Strategic Infrastructure Upgrade Programme continued to progress.
- National strategic projects were advanced through capital investment at the Mount Lucas Modern Methods of Construction (MMC) Demonstration Park and Shannon Flight School.
- An increase in Green Devolved Capital Grants from €24 million to €32 million was secured, supporting ETBs towards achievement of their Public Sector Climate Action Mandate targets.
- In collaboration with the National Apprenticeship Office (NAO), six workshops were delivered across five apprenticeship programmes, 168 new training places were created, and equipment calls were completed for 16 revalidated apprenticeship programmes.
- €7 million in Specialist Equipment Grants were allocated to 15 ETBs to support FET micro-qualifications, NZEB/ZEB training, Construction, and Life Sciences programmes. Preparatory work commenced for €37 million in funding programmed for 2026.

> Development of a New FET Strategy

Future FET: Transforming Learning 2020-2024, the second national Further Education and Training (FET) strategy, came to its conclusion at the end of 2024. With a legislative mandate to produce a new FET strategy for 2026-2030, SOLAS undertook an extensive strategy consultation with stakeholders, including industry, FET sector partners, and learners, to help carve out a clear vision for future growth, transformation, and development.

A Public Consultation was completed in early 2025, with almost 70 unique submissions received. A draft strategy was approved by the SOLAS Board and a final draft submitted to the Minister for Further and Higher Education, Research, Innovation and Science in December. Planning has commenced on an implementation and monitoring framework for the strategy.

To support the implementation of the new FET Strategy, draft five-year Performance Agreements were developed in 2025. These include agreement on new FET System targets with DFHERIS and 16 Performance Agreements between SOLAS and ETBs.

> Apprenticeship Curriculum

SOLAS continued to implement revalidated versions of craft apprenticeships including curriculum, assessment materials, bridging programmes, specifications of equipment and upskilling required for instructors in line with the 2025 implementation plan agreed with DFHERIS and QQI, with further work planned in parallel with a Transfer Plan. A major expansion of Aircraft Mechanic Apprenticeship Programme was also announced in 2025.

> Community and Prison Education

In 2025, SOLAS continued to deliver commitments set out in the Community Education Framework implementation plan.

Key actions in 2025:

- A national community education implementation steering group was established, comprising a range of stakeholders and managed by SOLAS, to oversee and track progress on key actions. The group met on six occasions during 2025.
- A total of 25 actions were progressed, including actions to address learner data barriers and to ensure a consistent funding approach. A national register of community education providers was also established.

SOLAS rolled out a national Reach Funding call with associated guidelines for ETBs in 2025. Reach Funding delivers important funding to improve access and supports for educationally disadvantaged learners who participate in community education initiatives across Ireland.

The work of the Prison Education Taskforce, of which SOLAS is a member, continued with an emphasis on supporting learning and training opportunities in partnership with the Irish Prison Service. SOLAS continued to support actions arising from the Taskforce Workplan.

Additional transformational projects in 2025:

- Collaboration with the Irish Prison Service progressed under the Building Bridges project.
- Engagement continued with the Department of Education Inspectorate in relation to Youthreach provision.
- As the lead partner in Ireland for the Europe-wide ReferNet network, SOLAS managed the national ReferNet project, which provides information on national vocational education and training (VET) systems and policies in the EU Member States.

SOLAS, in collaboration with members from the national community education Framework implementation group, hosted the 'Bridging the Gap' event at the end of 2025 to explore the development of a partnership model to coordinate a targeted approach for funding, provision and future development of community education.

Performance and Innovation

03

As an organisation, SOLAS strives to continually improve our performance, become more innovative and productive, maximise the resources that we have and importantly use data and evidence to drive our approach and strategy, as well as support key decision making at national level.

> Developing a Learner and Apprentice Data Systems

SOLAS progressed a number of key actions in 2025 related to the development of learner and apprentice data systems.

Key actions in 2025:

- Work commenced to simplify and adapt the Programme and Learner Support System (PLSS) learner detail form in response to evolving system needs.
- The first phase of a digital and web estate consolidation project was reached, which is aimed at overhauling SOLAS and FET's digital and online user experience.
- A new apprenticeship data dashboard was also developed in 2025 to support improved data access and insights.

> Progressing a Digital Learning Platform for the Future

eCollege is SOLAS' national online learning service. In 2025, we continued to expand eCollege in terms of reach, range and quality and position it as a gateway to FET which reflects its diverse focus. We also displayed Education and Training Board (ETB) learning offerings alongside the existing portfolio, leveraging the role of ETBs in developing, sharing, and delivering digital learning experiences.

Key actions in 2025:

- Over 90 unique courses were on offer on eCollege, an increase from 55 courses in 2024.
- A total of 37,975 eCollege learners commenced courses by year-end, representing the highest annual number of starters recorded to date.
- A new course type aimed at public education became available in 2025. This was piloted in partnership with Microsoft and supported the development of wider partnership opportunities with additional stakeholders.
- Implementation of the Digital Learning Framework progressed in line with the associated roadmap.

> Making Evidence-based Decisions (Data Driven)

The role of data is essential for SOLAS and supports the effective planning and provision of FET across the country. In 2025, SOLAS continued to use data to support evidence-based decision making across our organisation, the ETBs, and our parent Department, by analysing, interpreting, and presenting national data.

Key actions in 2025:

- The Skills and Labour Market Research Unit (SLMRU) published a range of skills intelligence outputs, including the Difficult to fill vacancies survey, Regional Labour Market Profiles, Monitoring Ireland's Skills Supply, Lifelong Learning 2024, Spring Skills Bulletin on Green Employment and the Summer Skills Bulletin on Skills Mismatches.
- The Data Analytics Unit (DAU) published FET Facts and Figures, This is FET: Learners with a Disability, This is FET: Traveller Community, This is FET: Roma Community, This is FET: Lifelong Learning and This is FET: Learners with Disabilities reports.
  - In addition, the statistics produced in the FET Facts and Figures reports and the Programme and Learner Support System (PLSS) data that informs these annual reports were granted ISSCoP certification by the CSO. In line with the requirements of ISSCoP quality mark, PLSS

data that informs FET Facts and Figures reports are now open to access by public on Central Statistics Office (CSO) open data platform.

- The DAU launched the second European Social Fund Plus (ESF+) survey aimed at collecting comprehensive data regarding the labour market outcomes of former learners as part of the first tranche of EIST programme. By gathering this information, the Unit seeks to enhance its understanding of the effectiveness of FET provision and inform future policy and programme development.
  - In addition, the survey conducted in the previous year was successfully submitted to, and approved by, the ESF Managing Authority within the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS). The approval of this survey marked the formal conclusion of the PEIL (Programme for Employability, Inclusion and Learning) programme, ensuring that all reporting and evaluation requirements were met in full compliance with ESF standards. The DAU also support the NRRP.
- The 21st National Skills Bulletin was launched and published by the SLMRU.
- The Future Skills Ireland brand and identity were established, through the launch of the first-ever SOLAS podcast and the first Future Skills Ireland Forum, which took place in December 2025.
- SOLAS secured Peace Plus funding through a successful bid.
- Engagement with the National Skills Council progressed in relation to the National Skills Observatory (NSO) proposal, with plans agreed to establish the NSO in 2026.
- Continued internal collaboration by DAU and the ETBs supported the use of learner demand data and a FET projections model to evidence the need for capital investment, including in the 12 projects of the FET College Major Capital Programme. The DAU and SLMRU also engaged with the Funding Strategy and Performance Alignment team on the development of the new ETB Performance Agreements.

Speaking at the launch of the 21st National Skills Bulletin, Joan McNaboe, Research Manager at the SLMRU said:

"The report highlights the value of timely labour market intelligence to understand the ever-changing nature of the world of work and to ensure both current workers and labour market entrants are equipped, and continue to be equipped, with the skills needed for a thriving economy."

> Funding, Strategy and Performance Alignment

SOLAS has been working to closely align FET funding with performance and ensure greater recognition and accountability across all ETBs in delivering the FET strategy and associated performance agreements.

Key actions in 2025:

- Work undertaken on developing 16 strategic performance agreements for the FET system, aligned with the new further education and strategy: Creating Futures 2026-2030.
- As part of our work to enhance alignment between funding and performance, we established an internal FET Funding Committee to improve alignment of decision making.
- Development commenced on an input–output model linking ETB funding and performance data.
- Independent review of English for Speakers of Other Languages (ESOL) provision was completed, with development of national standards in collaboration with the FET sector advancing.
- Two pieces of independent research relating to specialist training providers (STPs) were completed, with recommendations progressed.

Leaders in the Public Sector

04

Section 04: Leaders in the Public Sector

As an organisation with diverse responsibilities, our work is underpinned by a strong set of values and a shared sense of purpose that we live by. We lead with passion and commitment to innovate how we deliver FET and seek continuous ways of improving the FET system, maximising resources, and ensuring the continued success of the FET and apprenticeship system.

SOLAS' ambition is to continue to be one of the most progressive public sector bodies in Ireland and we are working towards creating a diverse and inclusive workplace culture and supporting employee wellbeing through a range of initiatives.

> Leading on Sustainability

Key actions in 2025:

- SOLAS collaborated with ETBs to progress the green transition in the FET sector and supported national climate action objectives through the nationwide roll-out of a Green Skills suite of FET programmes to ensure every FET learner is equipped with the skills to support climate action.
  - By the end of 2025, 11 FET micro-qualifications were available under the Green Skills suite. The scheduling and delivery of these micro-qualifications were managed by ETBs.
  - These programmes include Environmental Sustainability Awareness, Sustainability Awareness in the Workplace, Lean for Sustainable Business, Supply Chain Procurement, Resource Efficiency, Circular Economy, Eco-Driving, Sustainability Leadership, and Corporate Sustainability Reporting.
- A new national FET Green Skills 2030 strategy implementation plan was produced in 2025 to drive the development of a climate-ready workforce and to position Ireland as a leader in emerging green industries and occupations.
- Forty-five FET sector staff registered for Digital Badge in Education for Sustainability.
- The Green Skills 2030 Strategy was presented to the Climate Change Advisory Council. The FET Colleges team collaborated with three ETBs to further develop (N)ZEB centres. Four centres were fully operational in 2025. Curriculum and certification were updated from Near Zero Energy Buildings (NZEB) to Zero Energy Buildings (ZEB).
- Engagement with ETBs supported the achievement of their Public Sector Climate Action Mandate (PSCAM) Gap-to-Targets through maximised use of the Green Devolved Capital Grant and the establishment of the E16 Community of Practice with membership including the Energy Officers and Energy Performance Officers of all ETBs.

Speaking at the launch of the Green Skills 2030 Implementation Plan, Dr Susan Gill, Manager of the Climate Strategy and Skills unit, said:

"We need a radical rethink of how we live, work, and educate, a profound transformation of the skills and knowledge we equip people to meet the challenges and seize the opportunities of a green, sustainable future. And while a strategy is one thing, it's the 'why', the destination, we knew we needed a concrete implementation plan: the 'how', the journey. We are delighted to present the Green Skills 2030 Implementation Plan."

> Communicating our Reach and Expansion

In 2025, SOLAS' communications focused on the two main priorities of promoting the diverse range of FET and apprenticeship options; and enhancing strategic communications to improve recognition by key audiences of the value of SOLAS.

SOLAS communications focused on strengthening collaboration and cohesion across SOLAS business units internally and key external FET partners, including ETBs, ensuring effective communication and streamlined stakeholder engagement to broaden our reach, maximise opportunities, and reinforce SOLAS' key messages.

Key actions in 2025:

- National campaigns including FET School Leavers, FET for Enterprise and Adult Literacy for Life were delivered to help increase public awareness of FET provision, whilst also raising awareness of SOLAS' role within the sector.
- In addition to key communications work, our teams supported a range of corporate and governance functions, including Oireachtas liaison, the management of public queries, and support for nine Board meetings, while contributing to Public Sector Equality and Human Rights Duty, organisational onboarding, and risk strategy.
- Extensive engagement was recorded across communications channels, including a combined social media following of approximately 100,000, the publication of 77 press releases and coverage across 576 media articles.
- Development commenced on a new communications and marketing strategy, with delivery scheduled for completion in 2026.
- The Apprentice of the Year Awards, the Employer of the Year Awards, the Generation Apprenticeship Schools and Centres Competition were delivered during 2025.
- SOLAS staff contributed on a number of occasions to hearings of the Oireachtas Joint Committee on Further and Higher Education, Research, Innovation and Science.
- SOLAS responded to over 165 Parliamentary Questions and approximately 280 representations and departmental queries.

Future Skills Ireland Forum was launched and held in December 2025.

> Developing our People

Key actions in 2025:

- The HR policy and process review was completed in 2025, with a focus on embedding SOLAS' values in new policy development.
- In total, 157 staff participated in 60 short courses during 2025, amounting to 566 training days. In addition, eight staff members undertook part-time undergraduate or postgraduate programmes.

> Diversity, Inclusion and Wellbeing

In 2025, SOLAS continued to reduce our gender pay gap as well as increasing and supporting diversity in our workforce. We have worked to embed the Public Sector Equality and Human Rights Duty across all areas of SOLAS, and we continued our active recruitment, targeting diverse groups.

Key actions in 2025:

- SOLAS received national recognition at the National Diversity Awards, winning Public Sector Organisation of the Year and Employee of the Year.
- SOLAS achieved gold Investors in Diversity accreditation.
- SOLAS was shortlisted for the Employee Engagement category at the HR Champions Awards and two awards in the Diversity in Business Awards.
- An all-staff Disability Survey was completed and results shared with staff.
- Disability returns were submitted to the National Disability Authority (NDA).

- Public Sector Duty Working Group was reconfigured as the Equality and Human Rights Working Group to incorporate a wider range of equality, diversity, and inclusion (EDI) activities under one steering group.
- A wide range of diversity, inclusion, wellbeing and social activities and events were delivered, including a Steps Challenge, Irish Sign Language classes, webinars on supporting autistic and neurodivergent employees and family members, and unconscious bias training delivered through the Meta Compliance platform.
- Staff took part in a Volunteer Day at the Cavan Centre.
- SOLAS marked a range of international awareness days and campaigns, including hosting a World Day of Cultural Diversity staff event, participating in Dublin Pride, and recognising the Green Ribbon Campaign, International Day of Persons with a Disability and World Mental Health Day. A Brunch and Learn staff event was held with Women's Aid, focusing on Domestic Violence and Abuse Leave.
- An International Women's Day event was delivered, spotlighting FET learners and staff.
- The SOLAS Choir held a fundraising event in December in aid of Children at Risk in Ireland (CARI).

Speaking after SOLAS' achievement in winning Public Sector Organisation of the Year 2025 at the National Diversity & Inclusion Awards, Caroline Jones, People Engagement Manager said:

"Our Diversity and Inclusion work is underpinned by an important set of Organisational values – our SOLAS TRIBE (transparent, respectful, innovative, brave, effective), this has ensured that our D&I initiatives are not a 'tick box exercise', they are deeply embedded in everything we do, from our procurement, finance, funding, equality, and recruitment policies."

> Gender Pay Gap (GPG)

For 2025, SOLAS' Gender Pay Gap was 9.7% (median). This was based on 242 full time staff and 22 part time staff, of which 167 were female and 97 were male.

> Modern and Progressive Workplace and Culture

SOLAS lives by our TRIBE (Transparent, Respectful, Innovative, Brave and Effective) values across all aspects of the organisation. We continuously track the extent to which staff believe this is the case through a staff engagement survey. In 2025, we have worked to further develop and improve our internal communications including all staff events, Brunch & Learn series, 12@12 updates, and the Intranet platform.

Key actions in 2025:

- SOLAS contributed to Public Service Transformation Week 2025 by hosting a series of events that supported collaboration and shared learning across the public service.
- Internal leadership communication was strengthened through weekly 12@12 CEO updates, with ongoing engagement from SOLAS colleagues.
- Stakeholder and partnership engagement was supported through a programme of Brunch and Learn events delivered with external partners during 2025.

> Excellent Internal Services

SOLAS continues to provide a range of excellent services to other SOLAS business units, ETBs and other customers, and continuously improve processes across: Recruitment, Onboarding, Learning and Development, Facilities, IT support, Payroll, Pensions, Travel and Subsistence, Switchboard, Procurement, Budgeting and Management Accounts, Data subject access, Freedom of Information and Oireachtas requests, Complaints and Protected Disclosures.

Corporate Governance

05

> Legislative Mandate

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

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

(a) prepare and submit to the Minister for Further and Higher Education, Research, Innovation and Science a strategy in respect of the provision of FET.

(b) promote an appreciation of the value of FET.

(c) consult with the Minister for Social Protection, the Minister for Jobs, Enterprise and Innovation and employers from time to time for the purpose of determining which, or which classes of, FET programmes should be the subject of advances by An tSeirbhís.

(d) advance moneys to ETBs and other bodies engaged in the provision of FET programmes.

(e) provide or arrange for the provision of training and retraining for employment and to assist in and co-ordinate the provision of such training by persons other than An tSeirbhís.

(f) assess whether or not ETBs, and other bodies engaged in the provision of FET programmes, to whom moneys have been advanced perform their functions in an economic, efficient, and effective manner.

(g) promote, encourage, and facilitate the placement of persons belonging to such class or classes of person as may be specified by the Minister for Social Protection after consultation with the Minister for Further and Higher Education, Research, Innovation and Science in FET programmes that are funded, in whole or in part, out of public moneys.

(h) promote co-operation between ETBs and other bodies involved in the provision of FET and programmes.

(i) promote equality of opportunity in relation to the provision of FET.

(j) develop and facilitate the development of new and existing FET programmes including the establishment of systems designed to monitor the quality of the education and training concerned for the purpose of ensuring that those programmes serve their purpose.

(k) provide or assist in the provision of training to persons charged with the delivery of FET programmes in respect of which moneys have been advanced by An tSeirbhís under section 21.

(l) conduct, or arrange for the conduct of, research as respects any matters relating to the functions of An tSeirbhis; and

(m) advise the Minister in relation to any matter connected with the functions of An tSeirbhis.

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

> Code of Practice for Governance of State Bodies

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

> Performance Delivery Agreement

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

> Health, Safety and Welfare

SOLAS complies with its statutory responsibilities under the Health, Safety and Welfare at Work Act 2005 and all regulations under this Act. SOLAS' objective is to provide a safe and healthy work environment for all staff and clients and to meet its responsibilities to other persons, including members of the public who may be affected by its operations. SOLAS management co–ordinates and ensures compliance with its Safety Policy Statement through the implementation of the Safety Management System across the organisation.

> Risk Management

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

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

> Data Protection

The Data Protection Acts, 1998, 2003 and 2018 and 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 protect Data Subjects personal data include the appointment of a Data Protection Officer (DPO); 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 implementation of GDPR policies and procedures; a Data Protection Policy; and a Public Privacy Notice.

> Protected Disclosure Act 2014

SOLAS has established internal and external reporting channels and procedures in accordance with the Protected Disclosures Act 2014-2023. In 2025, SOLAS received and followed up on 1 Protected Disclosure report. Further details are published on the SOLAS website.

> Energy Efficiency and Environmental Policy Statements

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

SOLAS is committed to contributing to the achievement of verifiable energy efficiency savings of 50% in the Public Sector by 2030 in line with the Public Sector Energy Efficiency Strategy. In partnership with the Sustainable Energy Authority of Ireland (SEAI), SOLAS actively reports and monitors its energy usage and puts in place strategies and actions to achieve and exceed, where possible, targeted savings. SOLAS recognises its duty to ensure that its operations and activities have minimal impact on the local and wider environment. Through the Waste Management System, and in conjunction with the Waste Management Contractor, SOLAS has implemented actions that ensure a high level of recycling waste material, minimising waste to landfill.

SOLAS is committed to good practice in terms of environmental awareness and green procurement practices, where possible. The priorities in 2025 will carry on into 2026 including the monitoring and control of energy costs, energy auditing, a focus on energy efficiencies and savings when procuring equipment and implementation of Energy Efficiency Design for any relevant projects that may arise.

> SOLAS – Public Sector Equality and Human Rights Duty

The Public Sector Equality and Human Rights Duty (the Duty) places a statutory obligation on public bodies to eliminate discrimination, promote equality of opportunity and protect the human rights of those to whom they provide services and staff when carrying out their daily work. In July 2021, SOLAS embarked on the beginning of the journey to implement its Public Sector Duty obligations. A cross organisation working group consisting of seventeen staff from all three Divisions work, together with Values Lab, to embed the Duty in SOLAS.

There are three steps in the process of implementing the Duty – Assess, Address and Report on an annual basis. We reassessed the Equality and Human Rights issues pertinent to SOLAS in 2024. The Report on Actions for 2025 will be available on www.solas.ie.

The key actions in 2025:

- The expansion of the Public Sector Duty Working Group to encompass all of SOLAS' EDI activity, with a revised Terms of Reference approved by the Senior Leadership Team. The working group was formally re-established as the SOLAS Equality and Human Rights Working Group.
- SOLAS embraced enhanced compliance with the Public Sector Equality and Human Rights Duty, reflecting updated guidance and requirements issued by IHREC.
- Equality and Human Rights considerations were systematically integrated into the Community Education Framework.
- A suite of practical tools was developed to support consistent implementation of the Duty across the organisation, including:
  - an Equality and Human Rights Impact Assessment Template
  - a framework for developing the annual Duty action plan and annual report
  - guidance on embedding the Duty into procurement processes
  - guidance on embedding the Duty into corporate and business planning.
- Engagement was undertaken with National Apprenticeship Office (NAO) to support the inclusion of the Duty within in NAO surveys.
- A dedicated procurement tool to support Duty implementation is near completion.
- SOLAS reported on and published key Duty documents for 2024 and 2025 publicly on www.solas.ie.
- SOLAS achieved 'Fully Published' status in the Irish Human Rights and Equality Commission (IHREC) Data Monitoring Report for 2024.

> Environmental, Social, and Governance (ESG) Reporting

SOLAS is dedicated to implementing our Environmental, Social, and Governance (ESG) strategic approach to sustainability reporting with a meaningful commitment to positive environmental and community impact, whilst maintaining and reinforcing high standards of corporate governance. We believe that the accumulated effect of our ESG efforts will result in lasting benefits for our local and wider communities and stakeholders, promoting equality and making sustainable living a reality for all learners, communities, and businesses across the country.

To address climate change, we are implementing our Public Sector Climate Action Mandate (PSCAM) Roadmap to reduce energy usage and meet the objectives of Ireland's long-term strategy on GHG emissions reductions. To lessen our environmental impact, we are implementing internal actions to reduce our waste and pollution levels through waste and water management projects.

Achieving sustainable development requires new skills and competencies. We are developing and providing green skills and sustainability training, including micro-qualifications, in partnership with our ETB partners.

We will continue to oversee the development of a world-class FET sector in Ireland, providing pathways for personal and professional growth for everyone in every community. Our status and remit as the funding and strategy body for FET means that our ESG impact extends far beyond our immediate organisation.

We are working to ensure the futureproofing of our infrastructure through investment in low-emissions technologies and technological innovation. We will work to ensure that the budget, in excess of €1billion, invested across ETBs, drives the green upskilling necessary for effective climate action, and that it is utilised and spent in line with strong ESG principles. In 2024, we were proud to launch the first national further education and training strategy for the green transition 'Green Skills 2030', which sets out the FET sector's response to emerging green skills needs necessary to support Ireland's shift to a greener economy and society.

We are dedicated to creating excellent employment opportunities and fostering the long-term development and wellbeing of our workforce. Our aim is to be an employer of choice. We are committed to the development and training of staff, to reducing the gender pay gap and supporting diverse working arrangements. We seek to hire diverse talent and encourage our employees to challenge biases through Equality, Diversity and Inclusion (EDI) initiatives.

SOLAS has adopted a prudent approach to sustainability reporting, namely, considering the sustainability agenda as a responsible organisation. Thus, in 2023, we welcomed the Corporate Sustainability Reporting Directive (CSRD), given its potential to provide guidance and supporting structure for ESG reporting, due to the enhanced focus on environmental, social and governance rights and issues, as well as for enhancing transparency and accountability in this regard.

We will continue to monitor all relevant initiatives in this area, namely international and national regulatory and reporting frameworks and standards concerning ESG and sustainability reporting and steps related to promoting sustainable business practices and enhancing transparency.

Our aim is to remain well positioned for ensuring high level knowledgeable reporting and compliance with relevant regulatory and legal frameworks and requirements, as and insofar applicable for the public sector organisation. This work is also set to be useful for identifying opportunities and synergies between crosscutting reporting requirements, aimed at streamlining these.

SOLAS will 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 integrate the UN Sustainable Development Goals (SDGs) into national policies and initiatives, ensuring that each goal is actively pursued. This reflects the renewed national commitment to the SDG agenda in the new Programme for Government and the vision of achieving the SDGs through the efforts of educators, policymakers, practitioners, and citizens through learning, collaboration, and partnerships.

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

> 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 2025, SOLAS received seven requests for information under the FOI Act.

> Official Languages Act

The Official Languages (Amendment) Act 2021 (2021 Act) was enacted in December 2021, to introduce changes to the Official Languages Act 2003 (2003 Act). Across 2025, 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 2025, SOLAS complied with the provisions of the Act in all material respects. In total, a sum of €9,281.27 for 2025 was paid in relation to late payment interest penalties.

Governance Statement and Board Members' Report

06

Section 06: 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, all proper and usual accounts of money received and expended by it. In preparing these financial statements, the Board of SOLAS is required to:

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

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

At its 27 March 2025 meeting, the Board approved the overall capital spending plan 2025 with updates on planned expenditure provided and approved at subsequent Board meetings during the year.

The SOLAS 2025 budget was approved by the Board at its meeting on 27 March 2025. A supplementary budget was subsequently approved at the 13 November 2025 meeting. During the year, adjustments to ETB funding allocations were approved by the Board. Additional funding for distribution to ETBs was approved in December 2025.

Work commenced in 2025 on the development of a new five-year FET Strategy 2026-2030, following on from the FET Strategy 2020-2024, which had set out the strategic direction for the FET sector. The SOLAS Corporate Plan 2024-2026, which set out a range of national sectorial 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 2025 and associated budget was approved by the Board at its meeting on 27 March 2025, with further updates advised to the Board at subsequent Board meetings via the CEO and interim CEO's monthly reports.

The Board is also responsible for safeguarding its assets and 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 at 31 December 2025.

> 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 2025, there were no vacancies on the Board of SOLAS. Mr. Andrew Brownlee, Chief Executive Officer (CEO) and ex officio member of the SOLAS Board, who had been reappointed in 2024 for a second term, resigned from SOLAS on 30 September 2025. The Minister for Further and Higher Education, Research, Innovation and Science, Mr. James Lawless, TD, appointed Ms. Nessa White as interim CEO and ex officio member of the SOLAS Board for the period 1 September 2025 to 31 March 2026. On 1 April 2026, the Minister for Further and Higher Education, Research, Innovation and Science Mr. James Lawless TD, appointed Ms. Deirdre McDonnell as CEO of SOLAS.

During 2025, ordinary Board member Ms. Catrina Sheridan concluded her second term of office on 26 October 2025. As a result, there was one Board vacancy remaining at the end of 2025. Dr. Barry O'Connor was appointed as successor to Ms. Sheridan on 1 April 2026.

SOLAS Board as of May 2026

Seán Aylward
Chairperson, Former Secretary General, Department of Justice and Equality

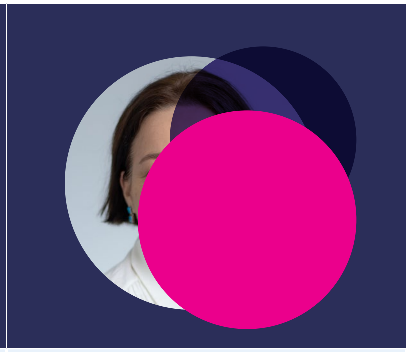
Susan Colley-Doyle
Director of Finance and Business Support, Carton House

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

Dr. Kevin Marshall
Head of Future Skilling, Microsoft Ireland

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

Niall O'Donnellan
Independent Strategy Advisor



Deirdre McDonnell
CEO of SOLAS

Patrick Atkinson
Chief Executive, Chadwicks Group

Orla Coughlan
Management Consultant and Non Executive Director

Dearbháil Lawless
CEO, Aontas

Jim Meade
Former Chief Executive Officer, Iarnrod Eireann

Dr. Barry O'Connor
President Emeritus, Cork Institute of Technology. Independent Education Consultant

Siobhan O'Shea
Director, Indeed

In October 2025, Catrina Sheridan departed from the Board after her second term of office concluded.
In October 2025, Andrew Brownlee also departed from the Board as outgoing Chief Executive Officer (CEO).
In March 2026, Nessa White departed from the Board as interim Chief Executive Officer.

The table below details Board Members in 2025 and their date of appointment/reappointment or end of Term of Office:

	Board Member	Role	Date Appointed /Reappointed
1	**Seán Aylward**	Chairperson	Reappointed for a second term - 13.11.24
2	**Patrick Atkinson**	Ordinary Member	01.07.24
3	**Susan Colley-Doyle**	Ordinary Member	01.07.24
4	**Orla Coughlan**	Ordinary Member	Reappointed for a second term - 31.05.24
5	**Sheila Gallagher**	Ordinary Member	01.06.23
6	**Dearbháil Lawless**	Ordinary Member	02.04.24
7	**Kevin Marshall**	Ordinary Member	06.07.22
8	**Jim Meade**	Ordinary Member	31.05.24
9	**Michael Murphy**	Ordinary Member	31.05.24
10	**Niall O'Donnellan**	Ordinary Member	01.06.23
11	**Siobhán O'Shea**	Ordinary Member	06.07.22
Second Term of Office ended	**Catrina Sheridan***	Ordinary Member	Reappointed on – 27.10.22 and concluded second term of office on 26.10.25
Term of Office terminated	**Andrew Brownlee**	CEO ex officio Member	Reappointed for a second term as SOLAS CEO on 02.09.24 to 01.09.27. Resigned from SOLAS on 30.09.2025
12	**Nessa White**	Interim CEO ex officio Member	Appointed interim CEO of SOLAS with effect from 01.09.2025 to 31.03.2026
13	*** (Vacancy following Catrina Sheridan's term conclusion)**		

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. The most recent external evaluation of the Board was undertaken in 2022 by the Institute of Public Administration (IPA) with the findings considered by the Board at a dedicated meeting on 22 May 2022. In 2025, the Board requested the procurement of services so that the 2025 external review of the Board performance to take place as early as possible in 2026, and this is in progress.

Gender Balance, Diversity and Inclusion

As at 31 December 2025, the Board had six (50%) female and six (50%) male members, which included one position later made vacant following the conclusion of the second term of office of Ms. Catrina Sheridan on 26 October 2025. The SOLAS Board composition therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

Board Committees

The Board has three Committees:

- Audit and Risk Committee
- Strategic Planning Committee
- Human Capital Committee (previously the Workforce and Organisational Development Committee; renamed in 2025)

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 the Committee are:

- Sheila Gallagher - Chairperson
- Patrick Atkinson - from 28 January 2026
- Susan Colley-Doyle
- Catrina Sheridan - up to 26 October 2025*
- Peter Buckley - Independent Member

Changes to the Audit and Risk Committee
*Catrina Sheridan concluded her second Term of Office as a member of the Board and as a member of the Audit and Risk Committee on 26 October 2025.

There were four meetings of the Audit and Risk Committee held in 2025.

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 the Committee are:

- Kevin Marshall - Chairperson
- Dearbháil Lawless
- Niall O'Donnellan
- Patrick Atkinson - from 19 September 2024 to 27 January 2026*

Changes to the Strategic Planning Committee
*While there were no changes in 2025, Mr. Patrick Atkinson joined the Audit and Risk Committee on 28 January 2026 (following the conclusion of term of office of Catrina Sheridan on 26 October 2025).

The Committee met three times in 2025.

Human Capital Committee (formally the Workforce and Organisational Development Committee): is comprised of three Board members. The purpose of the Committee is to provide advice and assurance to the Board on all matters relating to the Human Capital agenda. This includes workforce and organisational planning and development and also remuneration, workforce monitoring, equality and diversity including strategy, policy and monitoring within the organisation; Culture and Values; Employee Engagement; Organisational change and restructuring.

The members of the Human Capital Committee are:

- Orla Coughlan - Chairperson
- Michael Murphy
- Siobhan O'Shea

There were two meetings of the Human Capital Committee held in 2025.

There were no changes to the Human Capital Committee.

Other Board Committees in 2025

In addition to the three Committees outlined in the preceding paragraphs, a Board Committee on CEO Recruitment was set up to oversee the recruitment of a new CEO following the departure of Andrew Brownlee on 30 September 2025.

A Committee on Apprenticeship was set up in October 2025 to provide oversight of, and assurance to the SOLAS Board on, all quality assurance (QA) matters relating to craft apprenticeships arising from the 2025 QQI *Focused Review of the Implementation and Effectiveness of its QA Procedures by SOLAS under Section 34(1)(b) of the Qualifications and Quality Assurance (Education and Training) Act 2012.* This Committee is established as a special purpose group for the duration of the QIP implementation, and will be dissolved upon completion of the QIP or as directed by the SOLAS Board.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2025 is set out below including expenses received by each member.

In accordance with the requirements of Paragraph 1.4(iv) of the Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements 2016, fees and expenses paid to the Board in the year ended 31 December 2025 are disclosed hereunder.

With effect from 1 November 2022 and in line with Section 13 of the Further Education and Training Act 2013 and Section 2 of the Annex Remuneration and Superannuation of the Code of Practice for the Governance of State Bodies 2016, the Board of SOLAS are paid Board Fees.

The One Person, One Salary principle applies meaning that public servants and public sector employees who sit on State Boards may not be paid board fees.

The Board met on 9 occasions in 2025 (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	**Human Capital Committee** (formerly Workforce and Organisational Development Committee)	Fees 2025 €	Expenses 2025 €
Number of meetings held in 2025	9		4	3	2		
AYLWARD, Seán	9/9	Term 1 – 13.11.19 – 12.11.24 Term 2 – Reappointed 13.11.24 – 12.11.27				20,520	0
ATKINSON, Patrick	8/9	01.07.24		1/2		11,970	0
COLLEY-DOYLE, Susan	8/9	01.07.24	4/4			11,970	0
COUGHLAN, Orla	8/9	Term 1 - 25.03.19 – 24.03.24 Term 2 - Reappointed 31.05.24 – 30.05.27			2/2	11,970	9,709
GALLAGHER, Sheila	8/9	01.06.23	4/4			11,970	0
LAWLESS, Deárbhail	7/9	02.04.24		3/3		0	0
MARSHALL, Kevin	8/9	06.07.22		3/3		11,970	0
MEADE, Jim	9/9	31.05.24				1,995	0
MURPHY, Michael	9/9	31.05.24			2/2	0	5,348
O'DONNELLAN, Niall	9/9	01.06.23		3/3		11,970	0
O'SHEA,Siobhan	9/9	06.07.22			2/2	11,970	0
SHERIDAN, Catrina	7/7	Term 1 – 27.10.17 – 26.10.22 Term 2 – 27.10.22 – 26.10.25	3/3			9,975	0
BROWNLEE, Andrew (ex officio)	7/7	Term 1 – 02.09.19 – 01.09.24 Term 2 – Reappointed 02.09.24 - 01.09.27 Resigned: 30.09.25		2/3		0	0
WHITE, Nessa (ex officio)	4/4	Appointed interim CEO with effect from 01.09.25 to 31.03.26		1/1		0	0
Total						116,280	15,057

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

The Board is responsible for ensuring that SOLAS – Further Education and Training Authority has complied with the requirements of the Code of Practice for the Governance of State Bodies 2016 ("the Code"), as published by the Department of Public Expenditure, Infrastructure, Public Services, Reform and Digitalisation 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:

	2025 €	2024 €
Legal (general legal advice)	510,559	318,202
Financial/actuarial advice	36,839	7,319
Human Resources & Pension	5,720	10,578
Business improvement/ICT	81,134	163,795
Other	5,843	0
Total Consultancy Costs	**640,095**	**499,894**
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	*640,095*	*499,894*

The following consultancy costs were charged to direct programme costs in 2025:

	2025 €	2024 €
Legal advice (general legal advice)	0	0
Financial/actuarial advice	0	0
Human Resources	0	0
Business improvement	24,165	115,488
Other	0	
Total Consultancy Costs	**24,165**	**115,488**
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	*24,165*	*115,488*

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.

	2025 €	2024 €
Legal fees of SOLAS – legal proceedings	1,943	8,255
Counterparty legal fees – legal proceedings	0	0
Conciliation and arbitration payments	0	0
Settlements	12,000	65,000
Total	**13,943**	**73,255**

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2025 €	2024 €
Domestic		
- Board*	15,057	9,568
- Employees•	346,740	318,611
International		
- Employees◊	22,296	22,829
Total	**384,093**	**351,008**

* Domestic travel and subsistence of €15,057 paid directly to Board members and nil paid on behalf of Board Members in 2025. (2024: €6,819 paid directly to Board Members and €2,749 paid on behalf of Board members).

• Domestic travel and subsistence €346,740 paid directly to staff members in 2025 (2024: €317,367) and nil paid by SOLAS on behalf of staff (2024: €1,244).

◊ Foreign travel and subsistence of €16,489 paid directly to staff in 2025 (2024: €15,708) and €10,182 paid by SOLAS on behalf of staff (2024: €14,604), offset by €4,375 refunded to SOLAS from Third Parties (2024: €7,483).

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2025 €	2024 €
Staff Hospitality/Wellbeing	29,346	42,615
Client Hospitality~	44,618	45,935
Total	**73,964**	**88,550**

~ Client Hospitality includes both the Apprentice of the Year and the Apprentice Employer of the Year events.

Statement of Compliance

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

Signed:

Sean Aylward
Chairperson, SOLAS
Date: 20 May 2026

Deirdre McDonnell
Chief Executive Officer, SOLAS
Date: 20 May 2026

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 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

In preparing those financial statements, SOLAS is required to:

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

- disclose and explain any material departures from applicable accounting standards.

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

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

SOLAS approved the financial statements on 23 April 2026.

Signed:

Sean Aylward	**Deirdre McDonnell**
Chairperson, SOLAS	Chief Executive Officer, SOLAS
Date: 20 May 2026	Date: 20 May 2026

Comptroller and Auditor General Report for presentation to the Houses of 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 2025 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 2025 and of its income and expenditure for 2025 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

Seamus McCarthy
Comptroller and Auditor General

29 May 2026

Appendix to the report

Responsibilities of the board members

As detailed 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 2025

> Scope of Responsibility

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

> Purpose of the System of Internal Control

The system of internal control is designed to manage risk to an acceptable level rather than to eliminate it and therefore can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period. The system requires that line management, the Executive and the Finance, Procurement and 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 2025. From October 2025 until year end, following the conclusion of one Board member's term of office, the ARC consisted of two Board members and one external member. The ARC met four times in 2025.

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, and the Institute of Internal Auditors' Global Internal Audit Standards, introduced in 2024. 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 2025 Internal Audit Plan was approved by the ARC on behalf of the Board. During 2025, eight Internal Audit Reports were issued, covering the areas of Skills to Advance, World Skills Ireland, Adult Literacy for Life, IT Systems and Security, Skills to Compete, Apprenticeship Grants to Employers, Payroll Pensions Travel and Subsistence, 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 on 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 annual internal 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 a Director with responsibility for Risk and Data Protection, and a Manager, Risk and Data Protection. They support the ELT in compiling and preparing reports for the ARC. The Board and 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.

During 2025, the Board and its Audit and Risk Committee considered the overall approach to Risk Management. Whilst it was agreed that a comprehensive system of risk management is in place, work is underway to further enhance this system in 2026 that will include a strategic risk assessment for all business plans and strategies including the new FET Strategy 2026-2030.

> 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:
  - setting targets to measure financial and other performance
  - reviews by the Board of monthly and annual Financial Reports which indicate activity and financial performance against budgets
  - established procurement procedures under which goods and services are procured in accordance with EU and national procurement requirements
  - overseas travel requests subject to approval by the Chief Executive Officer
  - procedures for the control of capital investment that are in accordance with Guidelines for the Appraisal and Management of Capital Expenditure Proposals, issued by the Department of Finance.
  - Terms and conditions of funding in place for each Education and Training Board 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
  - Strategic Performance Agreements between SOLAS and the Education and Training Boards (ETBs) are in place for the period 2022-2025.

> Procurement

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

> Review of Effectiveness

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

- the Executive Directors/Directors/Managers within SOLAS, who have responsibility for the development and maintenance of the financial control framework
- the Head of Internal Audit
- the ARC, which oversees the work of Internal Audit and reviews the Statement on the System of Internal Controls

- the comments made by the Office of the Comptroller and Auditor General in his management letter or other reports; and
- a review of the effectiveness of control was considered under the Internal Control Framework by the Board on 26 March 2026. This review focused on internal audit findings, the Corporate Governance Register and disposals of fixed assets.

> Internal Control Issues

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

Signed:

Sean Aylward
Chairperson, SOLAS
Date: 20 May 2026

Financial Statements

07

> SOLAS Finances 2025

Our Financial highlights in 2025 include Non-Capital grants disbursed to ETBs amounting to €1,151Bn, Capital Grants amounting to €83.7m. €20.7m has been disbursed to other FET providers, €819k for Adult Literacy for Life Innovation and Collaboration fund grants, €5,091m under the Apprenticeship Employer Grant and €252k 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.

ETBs received net funding of

€1.151Bn

(including capital investment €83.7m)

€819k

grants paid in relation to Adult Literacy for Life Innovation and Collaboration fund

Other FET bodies received funding of

€20,741m

€5,091m

grants paid to employers for the Apprenticeship Employer Grant

€252k

NAO Bursary Grant

SOLAS

Statement of Income and Expenditure for the year ended 31 December 2025

	Note	2025	2024
		€'000	**€'000**
Income	2	**1,248,329**	**1,175,879**
Interest Received		9	9
Total Income		**1,248,338**	**1,175,888**
Expenditure			
Payroll Costs	5	20,548	19,387
Overheads	5	8,588	7,910
SOLAS Operational Costs		**29,136**	**27,297**
Retirement Benefit Costs	5	**19,820**	**19,630**
Programme Costs	6	**12,978**	**13,410**
Grants to Education and Training Boards	7(a)	1,151,058	1,080,068
Grants to VSCCS*	7(b)	4,315	3,584
Grants to Organisations in the FET ǂ Sector	7(c)	12,618	11,971
Apprenticeship Grants to Employers & Others	7(d)	5,343	6,269
Grants to Consortia & Coordinating Bodies	7(e)	3,642	3,748
Grants in relation to ALL ~ Strategy	7(f)	985	1,223
Total Grants		**1,177,961**	**1,106,863**
Total Expenditure		**1,239,895**	**1,167,200**
Surplus for the Year		**8,443**	**8,688**

Notes 1 to 19 form an integral part of these Financial Statements.
* Voluntary Secondary and Community and Comprehensive Schools
ǂ Further Education and Training
~ Adult Literacy for Life

Signed:

Sean Aylward
Chairperson, SOLAS
Date: 20 May 2026

Deirdre McDonnell
Chief Executive Officer, SOLAS
Date: 20 May 2026

SOLAS

Statement of Comprehensive Income for the year ended 31 December 2025

	Note	2025	2024
		€'000	€'000
Surplus for the Year		**8,443**	**8,688**
Experience Gain/(Loss) on Retirement Benefit obligations		(2,473)	(9,058)
Change in assumptions underlying the present value of Retirement Benefit Liabilities		29,142	10,602
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	**12 (a)(v)**	**26,669**	**1,544**
Adjustment to Deferred Retirement Benefit Funding		(26,669)	(1,544)
Total Recognised Surplus for the Year		**8,443**	**8,688**

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

Signed:

Sean Aylward
Chairperson, SOLAS
Date: 20 May 2026

Deirdre McDonnell
Chief Executive Officer, SOLAS
Date: 20 May 2026

SOLAS

Statement of Financial Position as at 31 December 2025

	Note	2025		2024	
		As at 31 December 2025		As at 31 December 2024	
		€'000	**€'000**	**€'000**	**€'000**
Non Current Assets					
Property, Plant & Equipment	8		372		431
Current Assets					
Receivables	9	1,348		1,502	
Cash		11,929		11,642	
		13,277		**13,144**	
Liabilities falling due within one year					
Payables	10	(4,304)		(3,930)	
Net Current Assets			8,973		9,214
Total Assets Less Current Liabilities before Retirement Benefit Obligations			**9,345**		**9,645**
SOLAS Retirement Benefit Liabilities	12(a)(ii)	(475,580)		(515,870)	
Deferred Retirement Benefit Funding	12(a)(ii)	475,580	0	515,870	0
Total Assets			**9,345**		**9,645**
Capital and Reserves					
Capital Reserve		372		431	
Capital Account		506	878	502	933
Revenue Reserve			8,467		8,712
			9,345		**9,645**

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

Signed:

Sean Aylward
Chairperson, SOLAS
Date: 20 May 2026

Deirdre McDonnell
Chief Executive Officer, SOLAS
Date: 20 May 2026

SOLAS

Statement of Cash Flows for the year ended 31 December 2025

	Note	2025	2024
		€'000	**€'000**
Cash flow from Operating Activities			
Surplus for the Year		**8,443**	**8,688**
Interest Paid/(Received)		(9)	(9)
Refund to the Department of Further & Higher Education, Research, Innovation & Science		0	0
Transfer from Revenue Reserve		(8,688)	(10,124)
Adjustment for non-cash items			
(Increase)/Decrease in Receivables	9	154	(210)
Increase/(Decrease) in Payables	10	374	736
Net Cash Inflow/(Outflow) from Operating Activities		**274**	**(919)**
Cash flow from Investing Activities			
Payments to Acquire Fixed Assets	8	(175)	(301)
Capital Grants Received	4	83,960	66,575
Capital Grants to ETBs	7(a)	(83,781)	(66,224)
Cash flow from Financing Activities			
Interest (Paid)/Received		9	9
Net Cash Inflow/(Outflow) from Investing/Financing Activities		**13**	**59**
Increase/(Decrease) in Cash in the Year		**287**	**(860)**
Cash at the beginning of the Year		**11,642**	**12,502**
Cash at the end of the Year		**11,929**	**11,642**

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 2025

	Note	Revenue Reserves	Capital Account	Capital Reserves	Total
		€'000	€'000	€'000	€'000
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**

	Note	Revenue Reserves	Capital Account	Capital Reserves	Total
		€'000	€'000	€'000	€'000
Balance as at 31 December 2024		**8,712**	**502**	**431**	**9,645**
Surplus for the Year		8,443	0	0	8,443
Transfer from Revenue Reserve #		(8,688)	0	0	(8,688)
Capital Grants Received	4	0	83,960	0	83,960
Capital Grants to ETBs	7(a)	0	(83,781)	0	(83,781)
Payments to Acquire Fixed Assets	8	0	(175)	175	0
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(234)	(234)
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12(a)(v)	26,669	0	0	26,669
Adjustment to Deferred Exchequer Retirement Benefit Funding		(26,669)	0	0	(26,669)
Balance as at 31 December 2025		**8,467**	**506**	**372**	**9,345**

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 2025 with comparatives for the period from 1 January 2024 to 31 December 2024.

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 2025 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 Service 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 23 April 2026.

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 ($33^{1/3}$% or 20%)

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

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

Capital Reserve

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

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 & Higher Education, Research, Innovation and Science.

Critical Accounting Estimates and Judgements

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

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

Impairment of Property, Plant and Equipment

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

Retirement Benefits

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

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

Assumptions

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

These assumptions can be affected by:

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

ii. For future compensation levels - future labour market conditions; and

iii. For healthcare cost trend rates - the rate of medical cost inflation in the relevant regions.

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

> 2 Income

	Note	2025	2024
		€'000	€'000
State Funding - Non Capital	4	1,172,350	1,117,975
State Funding in respect of ETB Capital Grants	7(a)	83,781	66,224
Net Deferred Retirement Benefit Funding	12(a)(iii)	(13,621)	(14,156)
Other Income	3	5,585	5,517
Amortisation of Capital Grant - Depreciation	5 & 8	234	319
Total Income		**1,248,329**	**1,175,879**

> 3 Other Income

	2025	2024
	€'000	€'000
Construction Activities	5,563	5,466
Miscellaneous Income	22	51
Total	**5,585**	**5,517**

> 4 State Funding

	2025	2024
State funding was received under the following headings:	€'000	€'000
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)	25,761	22,841
Less: Employee Retirement Benefit Contributions paid to the State	(915)	(906)
Less: Employer Retirement Benefit Contributions paid to the State	(38)	(41)
	24,808	21,894
SOLAS Training Programmes (A3.1)	4,112	5,841
Further Education & Training Pay Grants (A5.1.1)	272,271	261,394
Further Education & Training Non Pay Grants (A5.1.2)	213,936	212,437
Retirement Benefit Funding (A7.1.1)	36,599	37,086
Total Vote 45 - Department of Further & Higher Education, Research, Innovation & Science	**551,726**	**538,652**
Other Oireachtas		
National Training Fund ǂ	620,174	579,073
Other Agency Grants*	450	250
Total State Funding - Non Capital #	**1,172,350**	**1,117,975**
Capital		
Vote 45 (Subhead A3.1 & A5.1) - Department of Further & Higher Education, Research, Innovation & Science	81,960	66,575
Other Capital Grants~	2,000	0
Total State Funding - Capital	**83,960**	**66,575**
Total State Funding	**1,256,310**	**1,184,550**

ǂ An amount of €620.174m (2024: €579.073m) 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. An amount €0.250m was received in 2024, and was utilised in the current year. The balance of €0.200m was received in 2025 is to be utilised in 2026.

In line with DPEIPSRD circular 13/14 and with the permission of the Department, from the cumulative available revenue reserves of €8.712m in 2024, €8.688m was retained which was accounted for in the current year's income as part of the overall grant due to SOLAS in 2025.

~ Other Capital Grants relates to funds received from Enterprise Ireland in relation to the contribution of funding towards the Modern Methods of Construction National Demonstration Park project.

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

> 5 Payroll Costs, Retirement Benefit Costs and Overhead

	Note	2025	2024
		€'000	€'000
Total Payroll Costs	11(a)	**20,548**	**19,387**
Total Retirement Benefit Costs	12(a)(i)	**19,820**	**19,630**
Overheads			
Travel & Subsistence ǂ		369	341
Staff Training & Development		680	447
Depreciation	8	234	319
Establishment Costs		2,588	2,644
Programme Development Costs		365	339
Communications		512	482
ICT		2,396	2,003
Insurance & Accidents		209	222
Other Overheads ǂ		1,235	1,113
Total Overheads		**8,588**	**7,910**
Total Payroll, Retirement Benefit and Overhead Costs		**48,956**	**46,927**
Comptroller & Auditor General Audit Fee ǂ		57	55

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

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

> 6 Programme Costs

	Note	2025	2024
		€'000	€'000
eCollege		2,321	3,113
Technology Enhanced Learning		3,638	3,147
Training For Employment		**5,959**	**6,260**
Apprenticeship World Skills	18	1,050	1,126
National Apprenticeship Office	18	2,146	1,483
Construction		1,772	1,757
Training In Employment		**4,968**	**4,365**
FET College of the Future		45	197
Employee Development		840	894
Licencing Authority & Green Skills		229	549
Pathways/CAO Campaign		477	277
Internal Apprenticeship Programme		79	92
ALL Strategy		381	776
Other Programmes		**2,051**	**2,785**
Total Programme Costs		**12,978**	**13,410**

> 7 Direct Provision of Funding

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

			2025	2024
Education & Training Board	**FET Provision**	**Capital**	**Total**	**Total**
	€'000	€'000	€'000	€'000
Cavan & Monaghan	37,745	3,469	41,214	37,669
City of Dublin	153,271	6,065	159,336	160,598
Cork	101,585	9,681	111,266	97,736
Donegal	35,327	3,699	39,026	34,420
Dublin & Dun Laoghaire	97,061	4,898	101,959	94,626
Galway & Roscommon	67,316	4,458	71,774	64,718
Kerry	51,975	3,932	55,907	54,461
Kildare & Wicklow	39,904	4,334	44,238	40,134
Kilkenny & Carlow	32,616	2,985	35,601	37,301
Laois & Offaly	54,952	6,677	61,629	52,904
Limerick & Clare	91,079	9,758	100,837	98,257
Longford & Westmeath	40,497	3,301	43,798	46,819
Louth & Meath	77,193	5,491	82,684	78,162
Mayo, Sligo & Leitrim	59,743	5,072	64,815	59,966
Tipperary	36,253	3,952	40,205	35,307
Waterford & Wexford	90,760	6,009	96,769	86,990
Total Grants to Education and Training Boards	**1,067,277**	**83,781**	**1,151,058**	**1,080,068**

Note: Grants allocated to ETBs in 2025 amounted to €1,156.696m - Grants amounting to €1,151.058m were disbursed to ETBs in 2025 and the balance €5.638m was funded by balances retained by ETBs from underspends.

> 7 Direct Provision of Funding

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

Schools operating the PLC Programme	2025	2024
	Total €'000	Total €'000
Central College, Co. Limerick	73	51
Colaiste Mhuire, Co. Galway	4	11
Glenamaddy Community School, Co. Roscommon	13	10
Gorey Community School, Co. Wexford	340	315
Jesus & Mary Secondary School, Co. Sligo	62	59
Kilrush Community School, Co. Clare	10	20
Mary Immaculate Secondary School, Co. Clare	12	7
Moate Business College, Co. Westmeath	512	477
Nagle Rice Secondary School, Doneraile, Co. Cork	0	(3)
St. Michael's School, Castlerea, Co. Roscommon	(3)	0
Tullow Community School, Co. Carlow	0	(3)
Schools operating the PLC Programme	**1,023**	**944**

Schools operating the Back to Education Initiative Programme (BTEI)	2025	2024
	€'000	€'000
Donahies Community School, Donaghmede, Dublin 13	92	61
Gorey Community School, Gorey, Co. Wexford	61	54
Mary Immaculate Secondary School, Lisdoonvarna, Co. Clare	0	(79)
Nagle Rice Secondary School, Doneraile, Co. Cork	18	20
St. Joseph's Secondary School, Spanish Point, Co. Clare	3	54
St. Michael's, Castlerea, Co. Roscommon	(22)	0
	152	**110**
Reimbursements		
Department of Education (LDA reimbursement) ǂ	58	57
Department of Education (PLC Costs in VSCCS) ~	3,082	2,473
	3,140	**2,530**
Total Grants Voluntary Secondary, Community and Comprehensive Schools	**4,315**	**3,584**

ǂ 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.

> 7 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	2025	2024
	€'000	€'000
AHEAD - Association for Higher Education Access & Disability	279	268
AONTAS - The National Adult Learning Organisation	1,651	1,650
Association of Community & Comprehensive Schools (ACCS)	323	355
Construction Industry Federation	(14)	0
Down Syndrome Ireland	225	268
Dublin Travellers Education	109	87
Dyslexia Association of Ireland	195	189
Education and Training Boards Ireland (ETBI)	2,679	2,654
National Adult Literacy Agency (NALA)	1,668	1,694
	7,115	**7,165**
Further Education and Training - Staff Representative Organisations		
Education and Training Boards Ireland (ETBI) ^	60	60
National Association of Adult & Community Education Directors (NACED)	34	35
National Association of Principals	30	30
	124	**125**
Further Education and Training - Lifelong Learning Opportunities		
Age Action Ireland	132	132
An Cosan - The Shanty Educational Project Ltd	684	660
The Countrywomen's Trust CLG	21	21
Generation You Employed Ireland CLG	500	0
Peoples College	120	115
Third Age	251	241
	1,708	**1,169**

Further Education and Training - Support Organisations	2025	2024
Further Education and Training - Continuing Professional Development		
	€'000	€'000
South East Technological University / NALA	526	526
	526	**526**
Specific Projects		
Central Statistics Office (PIAAC)*	3	167
Department of Foreign Affairs & Trade (PIAAC)*	25	66
Fasttrack Into Information Technology (FIT)	1,277	1,128
Irish Association of Community Training Organisations (IACTO)	175	178
Irish National Organisation of the Unemployed (INOU)	20	20
LEARGAS	70	0
	1,570	**1,559**
Further Education and Training - Other Providers		
Irish Deaf Society	674	587
National Adult Literacy Agency (NALA) - Learn with NALA	741	680
Trinity Centre for People with Intellectual Disabilities	160	160
	1,575	**1,427**
Total Grants to Organisations in the Further Education and Training Sector	**12,618**	**11,971**

* 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 Direct Provision of Funding

7(d) Grants Paid to Employers & Others in respect of the Apprenticeship Schemes

	Note	2025	2024
		€'000	€'000
Apprenticeship Employer Grant (AEG) #	18	5,091	6,101
NAO Bursary Payment ~	18	252	168
Total Grants to Employers & Others		**5,343**	**6,269**

In 2025 AEG grants amounting to €5.091m were paid to 1,410 employers in relation to the registration of apprentices under this programme. In 2024 grants amounting to €6.101m were paid to 1,657 employers in relation to the registration of apprentices under this programme.

~ In 2025, a total of 96 recipients received an apprenticeship bursary grant from the NAO. Of these, 80 learners shared a total bursary amount of €228,000 in the Access to Apprenticeship (ATA) programme at TUS. Additionally, 16 learners each received €1,500. (2024: 57 recipients shared a total bursary amount of €168,000).

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

Further Education and Training - Grants to Consortia & Coordinating Bodies	2025	2025	2025	2024
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
Accounting Technicians Ireland				
Accounting Technician Apprenticeship	1,027	53	**1,080**	**1,043**
City of Dublin ETB				
Dental Nurse	0	27	**27**	**0**

Further Education and Training - Grants to Consortia & Coordinating Bodies	2025	2025	2025	2024
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
Dublin City Council				
Firefighter EMS Level 8	0	0	**0**	**27**
Dundalk Institiute of Technology				
Building Surveyor L8	0	27	**27**	**0**
Fasttrack into Information Technology (FIT)				
ICT Associate - Software Developer/ Network Engineer/Cybersecurity	801	0	**801**	**1,037**
Data Analytics Associate Level 6	0	0	**0**	**28**
IBEC				
Advanced Manufacturing Engineer L8	0	0	**0**	**80**
Bio Process Chemical Process Technician	0	27	**27**	**0**
Institute of Bankers				
New Apprenticeship Banking L8	0	27	**27**	**0**
Limerick & Clare ETB				
Bakery and Confectionery	0	0	**0**	**27**
Laois & Offaly ETB				
Electrical Overhead Line Worker L5	0	27	**27**	**0**
Louth & Meath ETB				
Robotics & Automation	0	18	**18**	**0**
Mayo Sligo Leitrim ETB				
Digital Marketing & Media	0	0	**0**	**19**

> 7 Direct Provision of Funding

7(e) Summary of Grants Paid to Consortia and Coordinating Bodies (continued)

Further Education and Training - Grants to Consortia & Coordinating Bodies	2025	2025	2025	2024
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
Technology University of the Shannon				
Advanced Quantity Surveyor	0	0	**0**	**27**
Road Surface Technical Operative L6	0	27	**27**	**0**
Software Tester	0	27	**27**	**0**
Retail Ireland Skillsnet Consortia				
Apprenticeship in Retail Supervision	1,414	0	**1,414**	**1,228**
Teagasc				
Farm Manager	0	0	**0**	**29**
Farm Technician	0	0	**0**	**23**
Horticulture Funding	0	0	**0**	**23**
Sportsturf Management	0	0	**0**	**23**
TU Dublin				
Geospatial Survey Technician	0	27	**27**	**27**
Spatial Planning	0	31	**31**	**0**
Advertising & Communications L6	0	27	**27**	**0**

Further Education and Training - Grants to Consortia & Coordinating Bodies	2025	2025	2025	2024
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
University College Cork				
Social Care L8	0	28	**28**	**53**
Paramedic L8	0	27	**27**	**0**
University of Limerick				
NADF: Prof. Procurement & Purchasing Associate L7	0	0	**0**	**27**
NADF: Custom Compliance Associate L7	0	0	0	**27**
Total	**3,242**	**400**	**3,642**	**3,748**

* Please see Note 18

7(f) Summary of Grants Paid in respect of Adult Literacy for Life (ALL)

	2025	2024
	€'000	€'000
ALL Collaboration & Innovation Grants	819	1,086
Other ALL Grants	166	137
Total	**985**	**1,223**

> 8 Property, Plant & Equipment

	Note			2025			2024
		Land & Buildings	Equipment & Furniture	Total	Land & Buildings	Equipment & Furniture	Total
Cost		**€'000**	**€'000**	**€'000**	**€'000**	**€'000**	**€'000**
Opening Balance		554	2,540	3,094	554	2,802	3,356
Additions during the period		0	175	175	0	301	301
Disposals during the period	8(a)	0	(633)	(633)	0	(563)	(563)
Balance at the end of the period		554	2,082	2,636	554	2,540	3,094
Accumulated Depreciation							
Opening Balance		554	2,109	2,663	451	2,456	2,907
Depreciation on Disposals	8(b)	0	(633)	(633)	0	(563)	(563)
Charge for the period		0	234	234	103	216	319
Balance at the end of the period		554	1,710	2,264	554	2,109	2,663
Net Book Value at the end of the Year		**0**	**372**	**372**	**0**	**431**	**431**

8(a) The disposal of equipment and furniture in the period was €0.633m (2024: €0.563m) 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

	2025	2024
	As at 31 December 2025	As at 31 December 2024
	€'000	€'000
Trade and Other Receivables	41	55
General Prepayments	1,307	1,447
Total	**1,348**	**1,502**

> 10 Payables

	2025	2024
	As at 31 December 2025	As at 31 December 2024
	€'000	€'000
Trade Payables	689	1,203
Accruals	3,237	2,412
Holiday Pay Provision	230	209
Payroll Deductions	33	36
Income Clearing/Deferred Income Account	115	70
Total	**4,304**	**3,930**

> 11 Remuneration

11(a) Aggregate Employee Benefits

	2025	2024
	€'000	**€'000**
Wages and Salaries	18,835	17,838
Employer PRSI Costs	1,713	1,549
	20,548	**19,387**
Retirement Benefit Costs	19,820	19,630
Total	**40,368**	**39,017**

Employee benefits include salary and employer PRSI, but exclude employer retirement benefit contributions. Total employer retirement benefit contributions for the organisation amounted to €38k in 2025 (2024: €41k).

A total of 266 staff, full time equivalents (including 12 secondees) were being paid at 31 December 2025 (2024: 267).

In July 2015 the moratorium on Public Service recruitment was lifted and a new Staffing Resource Management Framework (SRMF) replaced the Employment Control Framework approach to staffing. The new approach gave delegated authority to the Department to approve the recruitment and promotion of staff without reference to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (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 2025, 9 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 (2024: 7 staff).

Standard employee pension contributions amounted to €914,733 in 2025 - €559,937 was paid over to DFHERIS for the Closed and Open Schemes and €354,796 was paid over to DPEIPSRD for the Single Scheme (2024: €905,835).

An amount of €637,845 was deducted from Wages and Salaries for the year 1 January 2025 to 31 December 2025 in relation to Additional Superannuation Contributions (ASC) and paid to our parent department (2024: €596,282).

No severance/termination payments were made in 2025 or 2024.

> 11(b) Table of Employee Benefits

Benefit Band €	Number of Employees in 2025	Number of Employees in 2024
20,001 - 60,000	126	124
60,001 - 70,000	28	29
70,001 - 80,000	45	48
80,001 - 90,000	30	21
90,001 - 100,000	21	17
100,001 - 110,000	6	3
110,001 - 120,000	1	7
120,001 - 130,000	8	4
130,001 - 140,000	3	0
140,001 - 150,000	0	0
150,001 - 160,000	0	0
160,001 - 170,000	0	0
170,001 - 180,000	0	0
180,001 - 190,000	1	2
190,001 - 200,000	1	0
200,001 - 210,000	0	0
210,001 - 230,000	0	1
Total	**270**	**256**

The above table reflects employees paid over €20k by SOLAS, both full time and part time, in 2025 and 2024. 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

	2025	2024
	€'000	**€'000**
Basic Pay	18,374	17,378
Employer's PRSI	1,713	1,549
Untaken Annual Leave	230	209
Allowances	229	244
Overtime	2	7
Total	**20,548**	**19,387**

> 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:

	2025	2024
	€	**€**
Board Fees	116,280	111,292
Salaries	734,790	777,217
Allowances (Acting)	24,321	0
Total	**875,391**	**888,509**

Please note, 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:

	2025	2024
	€	€
CEO Salary	184,713	226,283
Interim CEO Salary	70,372	0
Total	**255,085**	**226,283**

On 30 September the CEO resigned. On 1 September the interim CEO was appointed. The reason for the overlap was to ensure a smooth transition. The interim CEO received €235 in expenses. The previous CEO received €3,718 for expenses in 2025 (2024: €6,956). The SOLAS CEO pension entitlements 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.

> 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.

	2025	2025	2025	2024
	€	€	€	€
	Fees	Expenses	Total	Total
Seán Aylward (Chairperson)	20,520	0	**20,520**	**20,520**
Patrick Atkinson	11,970	0	**11,970**	**5,985**
Andrew Brownlee (Chief Executive Officer)ǂ	0	0	**0**	**0**
Susan Colley-Doyle	11,970	0	**11,970**	**5,985**
Orla Coughlan	11,970	9,709	**21,679**	**13,216**
Paul Cremmins	0	0	**0**	**6,570**
Sheila Gallagher	11,970	0	**11,970**	**11,970**
Dearbháil Lawless	0	0	**0**	**0**
Kevin Marshall	11,970	0	**11,970**	**11,970**
Yvonne McNulty	0	0	**0**	**5,985**
Jim Meade	1,995	0	**1,995**	**0**
Michael Murphy	0	5,348	**5,348**	**0**
Niall O'Donnellan	11,970	0	**11,970**	**11,970**
Siobhan O'Shea	11,970	0	**11,970**	**11,970**
Catrina Sheridan#	9,975	0	**9,975**	**11,970**
Nessa White (interim Chief Executive Officer)*	0	0	**0**	**0**
Total	**116,280**	**15,057**	**131,337**	**118,111**

* Term of office begun on 1 Sept 2025

ǂ Resigned as CEO 30 Sept 2025

Term of office ended on 26 Oct 2025

> 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 providedannually 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:

	2025	2024
(i) Retirement Benefit Costs		
	€'000	**€'000**
Current Service Cost	2,290	2,050
Interest Expense	17,530	17,580
Contributions from Plan Members	915	906
Funding Recoverable in respect of current period Retirement Benefit Costs	**20,735**	**20,536**
Employee Retirement Benefit Contributions paid to the Department	(915)	(906)
Retirement Benefit Costs	**19,820**	**19,630**
(ii) Present Value of SOLAS Accrued Liability at beginning of year	**515,870**	**531,570**
Funding Recoverable in respect of current period Retirement Benefit Costs	20,735	20,536
Experience (Gain)/Loss on Retirement Benefit Obligations	2,473	9,058
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	(29,142)	(10,602)
Benefits Paid	(34,356)	(34,692)
Present Value of SOLAS Accrued Liability at end of year	**475,580**	**515,870**

	2025	2024
(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	20,735	20,536
State Grant applied to pay Retirement Benefits	(34,356)	(34,692)
	(13,621)	**(14,156)**

	2025	2024
(iv) Financial Assumptions		
The Financial Assumptions used for FRS102 purposes were:		
Discount Rate	3.90%	3.40%
Price Inflation	1.90%	2.00%
Salary Increases	2.40%	2.50%
State Pension Increases	1.90%	2.00%
Pension increases in payment*	2.40%	2.50%
Pension increases in deferment*	2.40%	2.50%
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 next.

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.

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.

	2025	2024
(iv) Financial Assumptions continued		
The average life expectancy, in years, of a pensioner retiring is as follows:		
	Retiring at 60	**Retiring at 60**
Males	27.2 years	27.1 years
Females	29.7 years	29.5 years
	Retiring at 65	**Retiring at 65**
Males	22.4 years	22.3 years
Females	24.7 years	24.6 years
	Retiring at 65 in 10 year's time	**Retiring at 65 in 10 year's time**
Males	23.6 years	23.5 years
Females	25.7 years	25.6 years

	2025	2024
(v) Actuarial Gain/(Loss)	**€'000**	**€'000**
Experience Gain/(Loss) on Retirement Benefit obligations	(2,473)	(9,058)
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	29,142	10,602
Actuarial Gain/(Loss) Recognised in the SCI ǂ	26,669	1,544
Cumulative Gains/(Losses) Recognised in the SCI	95,136	68,467

ǂ Statement of Comprehensive Income

12 (b) Retirement Benefit Liability

The retirement benefit liability of €475.580m includes an amount of €342.00m (71.9%) 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 2025 amounted to €475.580m (2024: €515.870m). The calculation of the deferred asset is solely for FRS102 reporting purposes.

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

> 13 Lease Commitments

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

	2025	2024
	As at 31 December 2025	**As at 31 December 2024**
	€'000	**€'000**
Operating Lease Commitments		
Payable within one year	0	688
Payable within 2 to 5 years	0	0
Payable after 5 years	0	0
Total	**0**	**688**

The Operating Lease for 2025 & 2024 is in relation to Block 1, Castleforbes House, Castleforbes Road, Dublin 1. The property was utilised in 2025. Operating Leases are reviewed on an ongoing basis by SOLAS.

Finance Lease Commitments
There were no Finance Leases.

> 14 Funding

Most of SOLAS's income are grants from the Department of Further & Higher Education, Research, Innovation & Science (DFHERIS) which are provided to meet liabilities maturing during the year, as opposed to expenditure incurred during the year. SOLAS recognises its income from 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 2025 SOLAS had no capital commitments. At 31 December 2024 capital commitments were €49k.

> 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 €386,422 (2024: €344,394). 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 in other contractual arrangements with entities in which SOLAS Board members are employed or are otherwise interested in.

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	2025	2024
		€'000	**€'000**
Payroll	5	3,943	3,833
Overhead Costs	5	137	342
Programme Costs	6	3,196	2,608
Employer Grants	7(d)	5,091	6,101
Bursary Grants	7(d)	252	168
Development Grants	7(e)	400	467
Total Expenditure		**13,019**	**13,519**

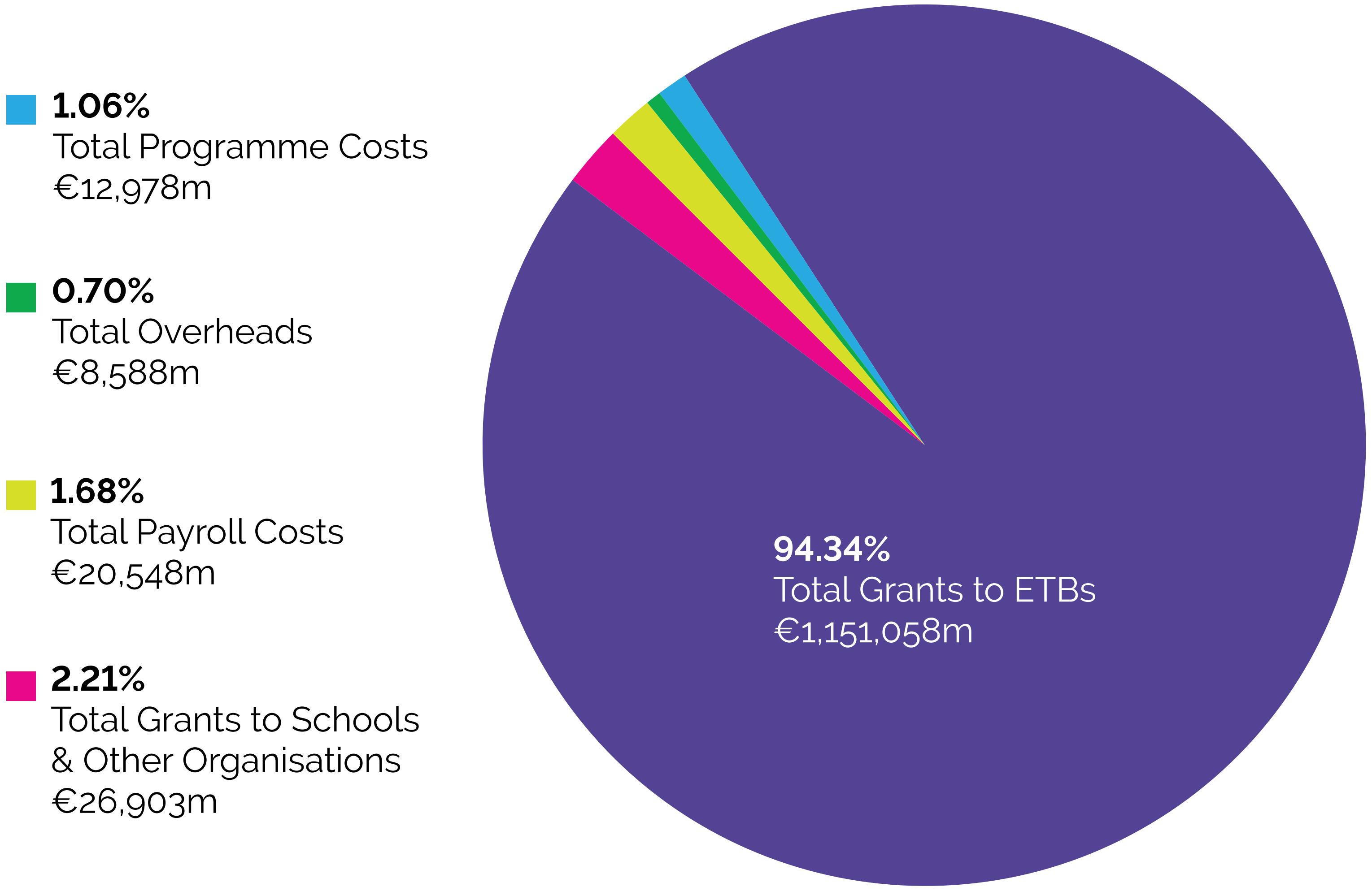
> 19 Board Approval

The Board approved the Financial Statements on 23 April 2026.

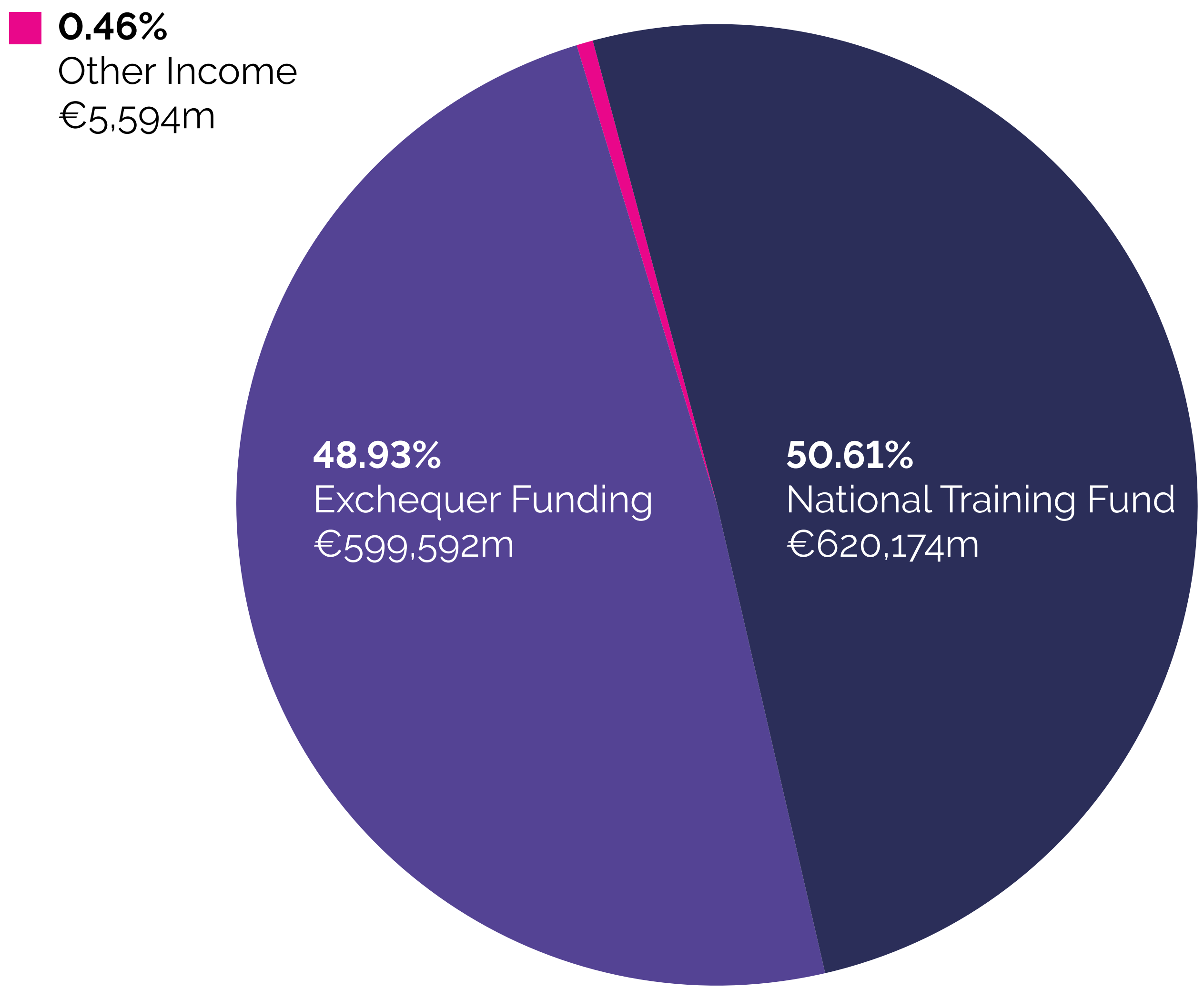
Additional Information

08

> Breakdown of Expenditure Excluding Pensions



> Sources of Income Excluding Pensions



> Grants to ETBs – Further Education, Training & Capital (12 Months Ended 31 Dec 2025)

Non-Capital Gains	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon	Kerry	Kildare & Wicklow	Kilkenny & Carlow	Laois & Offaly	Limerick & Clare	Longford & Westmeath	Louth & Meath	Mayo, Sligo & Leitrim	Tipperary	Waterford & Wexford	Total 2025	Total 2024
	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m
Core Funding																		
FE Pay Grants	4.626	10.886	8.695	4.207	9.029	5.823	7.960	3.800	3.492	6.602	7.752	4.871	1.859	3.961	3.910	6.306	93.758	75.253
FE Non Pay Grants	3.156	6.653	6.383	3.247	6.579	5.016	5.389	5.029	2.076	6.904	6.899	1.577	7.655	5.033	2.235	5.818	79.648	61.814
FE Travel & Subsistence	0.110	0.005	0.175	0.240	0.086	0.200	0.083	0.090	0.050	0.200	-	0.159	0.125	0.283	0.160	-	1.967	2.029
Total	**7.891**	**17.524**	**15.253**	**7.693**	**15.694**	**11.039**	**13.432**	**8.919**	**5.619**	**13.705**	**14.651**	**6.607**	**9.640**	**9.278**	**6.304**	**12.124**	**175.374**	**139.096**
FET Pathways																		
FE Allowance Grants	1.652	9.246	5.885	1.802	6.804	3.670	3.294	2.915	2.064	4.226	3.242	2.936	4.747	3.450	1.443	6.872	64.248	46.501
FE Pay Grants	7.691	30.938	18.729	7.230	20.456	18.357	5.975	11.617	4.421	15.036	19.262	6.814	9.299	11.209	7.696	14.315	209.044	199.852
FE Non Pay Grants	1.842	17.113	7.157	2.197	7.150	4.399	2.299	4.245	3.136	1.879	6.281	4.273	4.797	6.757	3.575	6.934	84.034	67.322
Total	**11.185**	**57.297**	**31.771**	**11.229**	**34.410**	**26.426**	**11.567**	**18.777**	**9.621**	**21.141**	**28.785**	**14.024**	**18.843**	**21.415**	**12.714**	**28.121**	**357.326**	**313.675**
Workforce Skills																		
FE Allowance Grants	0.657	1.974	0.700	1.646	1.176	1.563	4.295	0.435	0.299	0.250	1.852	1.264	1.228	0.716	1.128	1.110	20.293	17.633
FE Pay Grants	9.335	43.649	24.686	1.546	16.923	8.867	6.734	5.775	7.274	1.899	10.805	2.000	13.775	7.458	2.978	7.684	171.389	159.046
FE Non Pay Grants	4.684	7.331	3.264	2.961	5.922	3.505	2.496	4.295	3.245	2.078	7.513	5.272	4.200	3.686	3.518	4.716	68.686	81.289
Total	**14.676**	**52.954**	**28.650**	**6.153**	**24.021**	**13.935**	**13.526**	**10.505**	**10.818**	**4.227**	**20.170**	**8.536**	**19.203**	**11.861**	**7.624**	**13.509**	**260.368**	**257.968**
Apprenticeship																		
FE Allowance Grants	1.644	13.323	16.611	7.352	11.690	10.242	8.825	0.135	4.708	3.732	15.259	10.936	16.625	10.628	2.376	17.506	151.594	133.642
FE Pay Grants	1.448	4.729	4.810	1.679	4.554	3.183	2.371	0.100	1.035	2.082	5.778	(0.499)	5.639	3.101	1.812	5.793	47.616	46.178
FE Non Pay Grants	0.693	3.646	2.625	1.001	5.763	1.835	2.231	0.975	0.707	1.714	4.252	0.624	3.328	2.378	1.901	12.416	46.089	50.670
Total	**3.785**	**21.698**	**24.046**	**10.032**	**22.007**	**15.261**	**13.427**	**1.210**	**6.450**	**7.528**	**25.290**	**11.061**	**25.592**	**16.107**	**6.089**	**35.715**	**245.299**	**230.490**
Strategic Investment																		
FE Allowance Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.285
FE Pay Grants	0.353	2.341	0.151	-	0.350	0.199	-	0.160	(0.030)	0.066	1.157	0.054	0.590	0.346	3.423	0.070	9.228	7.244
FE Non Pay Grants	(0.145)	1.457	1.715	0.219	0.578	0.456	0.022	0.333	0.137	8.284	1.027	0.216	3.326	0.737	0.100	1.221	19.683	42.087
Total	**0.208**	**3.798**	**1.866**	**0.219**	**0.929**	**0.655**	**0.022**	**0.493**	**0.108**	**8.350**	**2.183**	**0.269**	**3.916**	**1.082**	**3.523**	**1.291**	**28.911**	**72.615**
Total Non-Capital Grants	**37.745**	**153.271**	**101.585**	**35.327**	**97.061**	**67.316**	**51.975**	**39.904**	**32.616**	**54.952**	**91.079**	**40.497**	**77.193**	**59.743**	**36.253**	**90.760**	**1,067.277**	**1,013.844**
FET Capital Building Grants	0.323	1.120	4.562	0.852	0.534	1.320	0.360	0.875	0.249	2.889	4.101	0.215	0.500	1.142	0.595	1.319	20.957	31.628
FET Capital Equipment Grants	0.163	0.641	0.749	0.074	0.413	-	0.498	-	0.023	-	1.684	0.245	1.570	0.237	0.252	0.995	7.543	18.500
Devolved Capital Grants	2.983	4.304	4.370	2.773	3.951	3.138	3.074	3.459	2.713	3.788	3.973	2.841	3.421	3.693	3.105	3.695	55.281	16.095
Total Capital Grants	**3.469**	**6.065**	**9.681**	**3.699**	**4.898**	**4.458**	**3.932**	**4.334**	**2.985**	**6.677**	**9.758**	**3.301**	**5.491**	**5.072**	**3.952**	**6.009**	**83.781**	**66.224**
Total ETB Grants	**41.214**	**159.336**	**111.266**	**39.026**	**101.959**	**71.774**	**55.907**	**44.238**	**35.601**	**61.629**	**100.837**	**43.798**	**82.684**	**64.815**	**40.205**	**96.769**	**1,151.058**	**1,080.068**

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 2021	Operating Grant 2022	Operating Grant 2023	Operating Grant 2024	Operating Grant 2025
	€'000	**€'000**	**€'000**	**€'000**	**€'000**
Cavan & Monaghan	25,993	30,761	34,150	36,018	37,745
City of Dublin	117,142	131,636	136,262	153,718	153,271
Cork	75,348	82,347	89,528	94,381	101,585
Donegal	23,542	26,105	28,616	31,610	35,327
Dublin & Dun Laoghaire	62,328	75,255	80,709	90,232	97,061
Galway & Roscommon	47,096	50,338	55,713	59,984	67,316
Kerry	37,272	42,745	45,290	50,093	51,975
Kildare & Wicklow	31,224	36,452	36,811	38,908	39,904
Kilkenny & Carlow	21,744	24,918	28,738	30,740	32,616
Laois & Offaly	33,516	41,382	48,383	51,731	5,492
Limerick & Clare	69,099	77,964	86,194	91,902	91,079
Longford & Westmeath	24,059	30,222	29,729	40,593	40,497
Louth & Meath	46,654	53,649	64,767	72,161	77,193
Mayo, Sligo & Leitrim	37,986	48,575	52,086	56,221	59,743
Tipperary	25,454	30,436	33,785	33,009	36,253
Waterford & Wexford	60,103	66,624	74,515	82,543	90,760
Total	**738,560**	**849,409**	**925,276**	**1,013,844**	**1,067,277**

> Five Year Summary - Capital Grants to ETBs

Education & Training Board	Capital Grant 2021	Capital Grant 2022	Capital Grant 2023	Capital Grant 2024	Capital Grant 2025
	€'000	**€'000**	**€'000**	**€'000**	**€'000**
Cavan & Monaghan	551	5,591	3,034	1,651	3,469
City of Dublin	1,350	1,498	4,988	6,880	6,065
Cork	1,231	2,506	1,993	3,355	9,681
Donegal	650	765	1,678	2,810	3,699
Dublin & Dun Laoghaire	474	2,756	3,784	4,394	4,898
Galway & Roscommon	6,115	727	7,763	4,734	4,458
Kerry	1,424	1,138	5,017	4,368	3,932
Kildare & Wicklow	51	857	869	1,226	4,334
Kilkenny & Carlow	203	435	2,001	6,561	2,985
Laois & Offaly	645	435	1,401	1,173	6,677
Limerick & Clare	1,583	1,840	4,661	6,355	9,758
Longford & Westmeath	532	726	2,119	6,226	3,301
Louth & Meath	3,254	20,508	9,174	6,001	5,491
Mayo, Sligo & Leitrim	1,108	2,130	1,299	3,745	5,072
Tipperary	332	1,201	1,178	2,298	3,952
Waterford & Wexford	1,119	783	1,987	4,447	6,009
Total	**20,622**	**43,896**	**52,946**	**66,224**	**83,781**

> Five Year SOLAS Financial Summary

	2021	2022	2023	2024	2025
	€'000	**€'000**	**€'000**	**€'000**	**€'000**
Statement of Income and Expenditure					
Total Income	**833,698**	**976,610**	**1,072,208**	**1,175,888**	**1,248,338**
Expenditure					
Payroll Costs SOLAS	14,164	15,204	17,591	19,387	20,548
Overheads SOLAS	6,168	6,915	7,579	7,910	8,588
SOLAS Operational Cost	**20,332**	**22,119**	**25,170**	**27,297**	**29,136**
Retirement Benefit Costs	6,690	10,360	20,670	19,630	19,820
Programme Costs	9,000	9,009	11,878	13,410	12,978
Grants to Education and Training Boards	759,182	893,305	978,222	1,080,068	1,151,058
Grants to VSCCS *	3,966	4,210	4,409	3,584	4,315
Grants to Organisations in the FET sector	10,256	12,656	12,557	11,971	12,618
Apprenticeship Grants to Employers and Others	10,389	10,816	6,955	6,269	5,343
Grants to Consortia & Coordinating Bodies	3,466	2,811	3,128	3,748	3,642
Grants in relation to ALL ~ Strategy			862	1,223	985
Total Expenditure	**823,281**	**965,286**	**1,063,851**	**1,167,200**	**1,239,895**
Surplus	**10,417**	**11,324**	**8,357**	**8,688**	**8,443**
Less Refund to DFHERIS	10,093	10,417	9,555	10,124	8,688
Net Movement for Year	324	907	(1,198)	(1,436)	(245)
Revenue Reserves b/f	10,115	10,439	11,346	10,148	8,712
Revenue Reserves c/f	**10,439**	**11,346**	**10,148**	**8,712**	**8,467**
Statement of Financial Position					
Fixed Assets	647	422	449	431	372
Net Current Assets	10,857	11,946	10,600	9,214	8,973
	11,504	**12,368**	**11,049**	**9,645**	**9,345**
Financed by:					
Capital Account	418	600	452	502	506
Capital Reserves	647	422	449	431	372
Revenue Reserve	10,439	11,346	10,148	8,712	8,467
Total	**11,504**	**12,368**	**11,049**	**9,645**	**9,345**

* Voluntary Secondary and Community and Comprehensive Schools ~ Adult Literacy for Life

Appendices

09

> Appendix 1

SOLAS Committees 2025

National Apprenticeship Appeals and Recognition of Prior Learning Committee Membership (4 meetings in 2025)	
Patricia Cassells	Chairperson
Paddy Kavanagh	Connect Trade Union
James Boyle	Atlantic Technological University
Tommy Flaherty	BAM Group
Bryan Redmond	Independent Representative (SOLAS retired)
Trevor Sinnott	Waterford Wexford ETB
Andy Magee	Louth Meath ETB
Sinead O'Neill	SOLAS
Toby Breaden	SOLAS (Secretariat)

Changes in 2025

- Andy Magee replaced Owen O'Donnell.
- James Boyle replaced David Nicholson.

> Appendix 2

Table 1

Apprenticeships available in Ireland at end 2025	
Craft Apprenticeships	
Construction	
1	Brick and Stonelaying
2	Cabinet Making
3	Carpentry and Joinery
4	Painting and Decorating
5	Plastering
6	Plumbing
7	Stonecutting and Stonemasonry
8	Wood Manufacturing and Finishing
Electrical	
9	Aircraft Mechanics
10	Electrical
11	Electrical Instrumentation
12	Electronic Security Systems
13	Instrumentation
14	Refrigeration and Air Conditioning
Engineering	
15	Farriery
16	Industrial Insulation
17	Mechanical Automation & Maintenance Fitting
18	Metal Fabrication

19	Pipefitting
20	Sheet Metalworking
21	Toolmaking
Motor	
22	Agricultural Mechanics
23	Construction Plant Fitting
24	Heavy Vehicle Mechanics
25	Motor Mechanics
26	Vehicle Body Repairs
Printing & Paper	
27	Print Media
Consortia-led Apprenticeships	
Agriculture and Arboriculture	
28	Arboriculture
29	Farm Manager
30	Farm Technician
31	Horticulture
32	Sportsturf Management
Auctioneering and Property Services	
33	Auctioneering and Property Services
BioPharmaChem	
34	Laboratory Analyst
35	Laboratory Technician
Construction	
36	Advanced Quantity Surveyor
37	Geo Driller
38	Scaffolding
Electrical	
39	Industrial Electrical Engineer
Engineering	
40	Advanced Manufacturing Engineering
41	Civil Engineer
42	Civil Engineering Technician
43	Engineering Services Management
44	Equipment Systems Engineer
45	Lean Sigma Manager
46	Manufacturing Engineer (Level 7)
47	Manufacturing Technology (Level 6)
48	OEM Engineering Technician
49	Polymer Processing Technology
50	Principal Engineer
51	Wind Turbine Maintenance Technician
Financial Services	
52	Accounting Technician
53	Accounting Technologist - Level 8
54	International Financial Services Associate
55	International Financial Services Specialist
Hair	
56	Hairdressing
Healthcare	
57	Advanced Healthcare Assistant Practitioner
58	Social Worker
Hospitality and Food	
59	Bar Manager
60	Butcher
61	Chef de Partie
62	Commis Chef
63	Sous Chef
ICT	
64	Computer Network Associate
65	Cybersecurity
66	Cybersecurity Practitioner - Level 8
67	Digital Marketing
68	Network Engineer Associate
69	Software Development Associate
70	Telecommunications and Data Network Technician
Insurance	
71	Insurance Practitioner
Logistics	
72	Logistics Associate
73	Supply Chain Associate
74	Supply Chain Manager
75	Supply Chain Specialist
76	Transport Operations and Commercial Driving
Media	
77	CGI Technical Artist
Recruitment	
78	Recruitment Executive
Sales	
79	Retail Supervision
80	Sales

Table 2

Apprentice Registrations 2025	
Apprenticeship	**2025**
Arboriculture	
Arboriculture	22
Farm Manager	31
Farm Technician	10
Horticulture	24
Sportsturf Management	25
Biopharma	
Laboratory Analyst	39
Laboratory Technician	31
Construction	
Advanced Quantity Surveyor	7
Brick & Stonelaying	81
Carpentry & Joinery	851
Geo Driller	0
Painting & Decorating	13
Plastering	32
Plumbing	903
Scaffolding	25
Stonecutting & Stonemasonry	10
Wood Manufacturing & Finishing	102
Electrical	
Aircraft Mechanics	132
Electrical	3,133
Electrical Instrumentation	98
Electronic Security Systems	75
Industrial Electrical Engineer	33
Instrumentation	13
Refrigeration & Air Conditioning	130
Engineering	
Advanced Manufacturing Engineering	20
Civil Engineer	135
Civil Engineering Technician	33
Engineering Services Management	21
Equipment Systems Engineer	12
Farriery	12
Industrial Insulation	15
Lean Sigma Manager	48
M.A.M.F	178
Manufacturing Engineer (Level 7)	46
Manufacturing Technology (Level 6)	61
Metal Fabrication	267
OEM Engineer	24
Pipefitting	82
Polymer Processing Technology	14
Principal Engineer	10
Sheet Metalworking	31
Toolmaking	27
Wind Turbine Maintenance Technician	8
Finance	
Accounting Technician	185
Accounting Technologist (Level 8)	20
International Financial Services Associate	38
International Financial Services Specialist	4
Hair	
Hairdressing	238
Healthcare	
Advanced Healthcare Assistant Practitioner	4
Social Work	73
Hospitality & Food	
Bar Manager	11
Butcher	19
Chef de Partie	1
Commis Chef	55
Sous Chef	3
ICT	
CGI Technical Artist	0
Cybersecurity	46
Cybersecurity Practitioner	0
Computer Network Associate	58
Digital Marketing	26
Network Engineer Associate	0
Software Developer Associate	90
Telecommunications & Data Network Technician	16
Insurance	
Insurance Practitioner	96
Logistics	
Logistics Associate	73

Supply Chain Associate	28
Supply Chain Manager	35
Supply Chain Specialist	45
Transport Operations & Commercial Driving	22
Motor	
Agricultural Mechanics	84
Construction Plant Fitting	98
Heavy Vehicle Mechanics	220
Motor Mechanics	508
Vehicle Body Repairs	52
Property Services	
Auctioneering & Property Services	169
Recruitment	
Recruitment Executive	23
Sales	
Retail Supervision	167
Sales	90
Overall Total	**9,461**

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