

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD
BORD OIDEACHAIS AGUS OILIÚNA CHILL DARA AGUS CHILL MHANTÁIN

Financial Statements For The Year Ended 31st December 2018

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

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KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Statement of Board Responsibilities

Kildare and Wicklow Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or expended by it.

In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013.

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

Chairperson


Cllr. Daragh Fitzpatrick

Date:

20/12/2019

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Statement on Internal Control

2018

Kildare and Wicklow Education and Training Board (KWETB) was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, KWETB took over the assets, liabilities and functions of the former County VECs of Kildare and Wicklow.

The Code of Governance for ETBs which relates to 2018 is set out in Circular Letter 18/2015, which was issued by the Department of Education and Skills to all ETBs on 16th March 2015. The Code of Governance was adopted by KWETB at its meeting of 12 May 2015. A new Code of Governance was issued in January 2019 and this was reviewed by the Board in April 2019. The Audit and Risk Committee met four times in 2018. The Finance Committee met five times in 2018.

Responsibility for the System of Internal Control

As Chairperson of KWETB, I acknowledge the responsibility of the Board for ensuring that an efficient and effective system of internal control is maintained and operated. The system 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.

Key Control Procedures

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

- Ensuring that management and staff responsibilities in relation to internal controls are in place.
- Establishing procedures for evaluating the effectiveness of Internal Controls, reporting control failures and ensuring appropriate action.
- Establishing procedures for identifying and evaluating all risks which could prevent KWETB from achieving its objectives.

The system of internal control operated in KWETB is based on:

- Detailed administrative procedures
- Segregation of duties
- Specific authorisations
- Internal checks
- Monthly reports created outlining the actual and budgeted results of programmes operated by KWETB.

The Board's monitoring and review of the effectiveness of the system of internal control is informed by the:

- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Chief Executive, who has responsibility for the control framework.
- Work of the Audit and Risk Committee, which considers internal audit reports, reports of the C&AG and reports to the Board regarding whether the Chief Executive is, in the Audit and Risk Committee's opinion, operating adequate and appropriate systems of internal control.

An internal audit service is provided by the Internal Audit Unit (IAU-ETB). The following internal audit reviews have been carried out since 1 January 2018.

- An Information Technology systems and network management control review was carried out in August 2017 and the final report was received in January 2019. The IAU concluded that the ETB did not have an adequate system of internal control in place in the area audited.
- A Youthreach review was carried out in September 2018 and the final report was received in April 2019. The IAU concluded that KWETB has adequate systems of internal control in place for Youthreach projects.
- A Procurement review commenced in April 2019 and the final report is yet to be issued.
- A review of Previous Internal audit Findings in Kildare and Wicklow ETB commenced in December 2019 and the final report is yet to be issued.

Breaches of system of internal control.

1. Weaknesses in control over capital projects and other expenses

The audit by the Office of the Comptroller and Auditor General of the financial statements of Kildare and Wicklow Education and Training Board (KWETB) for the year ended 31 December 2015 identified concerns about procurement, project cost overruns and propriety matters. These matters were reported in *Supplementary Report — Kildare and Wicklow Education and Training Board Financial Statements 2015 — Lapses in controls over procurement of capital projects and certain other expenses* published in February 2019.

There were concerns as to the overall integrity of procurement by the Board, weak or absent procurement documentation, unclear business purpose for certain and extravagant expenditure. The report also outlined issues in relation to the award of contracts to a firm with connections to the (then) Chief Executive that were not disclosed and poor contract management procedures that led to increased costs.

In 2013, two buses were purchased by KWETB for €80,000 and were utilised during 2014 and subsequently were stored in a garage owned by a third party. In 2018, KWETB determined that the buses were surplus to requirements and commissioned an independent assessor to value the buses and secure a purchaser, following which they were sold for €12,000.

2. Action taken by the Board to address issues arising

In 2017, a report was commissioned by the Minister in relation to the performance of KWETB of its functions, particularly in relation to public procurement, usage and disposal of assets and propriety matters. The final report was submitted to the Minister in July 2018. In October 2018, the Minister issued directions under Section 41 of the 2013 Act to KWETB to develop and implement an action plan to address the issues identified and provide comprehensive updates to the Department on a quarterly basis. KWETB was also directed to comply with any obligations arising from the ongoing investigations by statutory agencies on matters arising from the report.

The Board noted that the Investigator had referred certain matters to the Garda National Economic Crime Bureau. These matters are still under investigation.

As a result, KWETB developed a Corporate Governance programme which was approved by the Board on 13 December 2018. There are 26 focus areas across 7 key themes in the programme. A report on progress on implementing agreed actions was provided to the Department in January, June, November and December 2019. The programme initially identified 22 focus areas for review. Another 4 focus areas were added during 2019 in relation to statutory reporting obligations. These 26 focus areas identified 85 deliverables. By November 2019, 62 of these deliverables have been completed by the ETB.

	Planned	% Complete as of Dec 2019
Focus Areas	26	62%
Tasks	181	89%
Deliverables	85	73%

A summary of the key focus areas as at November 2019 is set out below.

Key Themes	Number of Focus Areas	Status
Policies and Procedures	6	<ul style="list-style-type: none"> ▪ 4 focus areas fully complete. ▪ 9 out of 13 deliverables are fully complete. ▪ The ETB is updating the asset management policy and registers. A register is kept of all land and buildings owned or leased by KWETB and the ETB is in the process of procuring an asset management system. It is expected that this will be in place in 2020. ▪ An external consultant is reviewing the KWETB Corporate Governance policies, procedures and practices. Once the report is received, any gaps or weaknesses identified will be evaluated and an action plan created to address.
Statutory Reporting	5	<ul style="list-style-type: none"> ▪ 3 focus areas fully complete. ▪ 6 out of 7 deliverables are fully complete. ▪ The ETB is developing a strategy statement and target publishing date is March 2020. ▪ Systems and practices need to be developed to honour its reporting deadlines. Work is underway.
Governance	4	<ul style="list-style-type: none"> ▪ 2 focus areas fully complete. ▪ 12 out of 18 deliverables are fully complete. ▪ KWETB engaged an external consultant to support the development of robust corporate governance practices. A consultant facilitated a process of self-evaluation with the previous Board and delivered induction training (Board Governance Briefing) to the new Board and is currently working with KWETB to create a Corporate Governance Framework manual. It is expected that this will be in place by Q2 2020. ▪ A consultant is currently reviewing the KWETB Corporate Governance policies, procedures and practices. Once the report is received, any gaps or weaknesses identified will be evaluated and an action plan created to address.
Procurement	4	<ul style="list-style-type: none"> ▪ 2 focus areas fully complete. ▪ 12 out of 16 deliverables are fully complete. ▪ The ETB is developing a robust procurement process. The procurement policy and checklists are in place and shared with all staff. Procurement training of all relevant staff has been developed and implemented. However, senior management require further training. The procurement plan is complete and was approved by the Audit Committee. It is expected to be approved by the Board in January, 2020.
Internal Control and Risk Management	3	<ul style="list-style-type: none"> ▪ 2 focus areas fully complete. ▪ 9 out of 12 deliverables are fully complete. ▪ KWETB has schools, FET, OSD and Corporate Risk Registers in situ in line with its Risk Management Policy. ▪ KWETB have a fraud/corruption Risk Management Policy, Anti-Fraud/Corruption strategy and have recently carried out a Fraud Risk Assessment. They are currently working on an assessment of the Anti-Fraud/Corruption culture.
Organisational restructuring	3	<ul style="list-style-type: none"> ▪ 2 focus areas fully complete. ▪ 11 out of 16 deliverables are fully complete. ▪ A workforce plan is nearly completed. It is expected to be done in early 2020.

Ethics in Public Office.	1	<ul style="list-style-type: none"> ▪ 1 focus area fully complete. ▪ 3 out of 3 deliverables are fully complete.
Total	26	

3. Non-compliance with procurement guidelines

In 2018, goods to the value of €1.52 million were procured in circumstances where the procedures employed did not comply with procurement rules.

The fragmented nature of the service presents a challenge in complying with procurement procedures. KWETB is conducting a review of these areas in 2019.

For 2018, a centralised system of procurement was not in place in KWETB. Procurement functions were split between two offices (one in Kildare and one in Wicklow) and individual schools and centres conducted procurements for goods and services below €25,000.

KWETB have submitted a Corporate Procurement Plan to the Audit and Risk Committee for review in December 2019.

By September 2019, the updated status of the non-compliant procurement was that:

- €0.17 million had been tendered
- €0.59 million, will be covered by an ETBI framework, the tendering competition for this is currently underway
- the remaining €0.76 million is under review.

4. Inadequate IT systems

KWETB is currently considering the findings of a review conducted by IAU which identified significant weaknesses in internal controls pertaining to IT systems and network management control. The final report was received in January 2019. In addition, the IT system in use for processing payroll and for recording financial transactions is out dated and not fit for purpose.

The Board is committed to implementing the recommendations of the IAU report and is seeking to progress the introduction of a new IT system across the ETB sector. KWETB are addressing findings which can be dealt with locally such as documenting policies and procedures. However, some recommendations raised will require additional investment. These matters are being addressed on a sectoral basis with the Department of Education and Skills and with the support of ETBI.

5. Risk management

Delays have occurred in implementing a robust risk management system. A risk register was approved by the Senior Management Team in June 2015 and sent to the Chairperson of the Audit and Risk Committee in August 2015. An enhanced Risk Management Policy was developed and approved by the Board in May 2018. A comprehensive KWETB Corporate Risk Register was developed and shared with the Chair of the Audit and Risk Committee in February 2019. A Schools' and FET Risk Register has also been developed. A review of the registers was carried out and significant changes made in line with the new Code. As well as risk registers for each of the divisions and a corporate risk register KWETB has a risk management policy. KWETB also have a risk management framework that was signed off by the Audit and Risk Committee on 10th December 2019 to be recommended to the Board for adoption. These registers are reviewed by the Senior Management Team on a monthly basis.

6. Leasing arrangements

The Board is investigating a number of leases, in particular a 25 year lease concluded during 2017 where the terms of the lease do not correspond with the terms agreed by the (then) Vocational Education Committee and sanctioned by the Minister for Education in 2009. The Board commissioned an external review of this lease and this was completed in September 2019. The Board has considered the findings of the external review and forwarded a report to An Garda Síochána. The Chief Executive has also commenced a review of certain other leases currently in place.

7. Accounting records

The system for recording financial transactions used by the majority of the former VECs is an out-dated single entry system that is not fit for purpose. The IT system used for paying trainees (TAPS) is a legacy system written in old computer language which is no longer supported. It has experienced a number of technical difficulties in recent times. KWETB requires a new fit for purpose integrated IT system. This has been requested numerous times and raised in national fora. This is a matter of concern for both the Executive and Audit and Risk committee of KWETB. Pending approval for a new system, KWETB will continue to work with the Department of Education and Skills and the Project Management Office regarding Finance Shared Services.

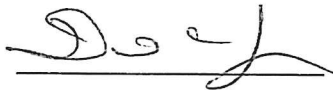
8. Single Public Service Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Service Pension Scheme by the end of June 2014. The Executive has advised that Kildare Wicklow Education and Training Board is not yet fully compliant with this obligation, but the work is currently underway to resolve this issue.

Annual Review of Controls

KWETB is committed to operating an efficient, effective and economic internal control system. A review of the effectiveness of the statement and systems on internal controls in respect of 2018 was undertaken by the Audit and Risk Committee on 21st March 2019.

Signed: _____



Cllr. Daragh Fitzpatrick
Chairperson

Date: _____

22/12/2019



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Kildare and Wicklow Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Kildare and Wicklow Education and Training Board for the year ended 31 December 2018 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2018 and the state of affairs of the Board at 31 December 2018; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

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 Kildare and Wicklow Education and Training Board 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

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities, the statement on internal control, and a schedule of activities and pay costs. 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.

Report of the C&AG (continued)

Non-compliance with procurement rules

I draw attention to the statement on internal control which discloses that Kildare and Wicklow Education and Training Board incurred significant expenditure in 2018 where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken by the Board to address this matter.

Risk management

The statement on internal control also acknowledges that there have been delays by the Board in establishing a comprehensive risk management system



Seamus McCarthy
Comptroller and Auditor General

24 December 2019

Appendix to the report

Responsibilities of Board members

As detailed in the statement of Board responsibilities, the Board members are responsible for

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- the keeping of proper books of account which disclose with reasonable accuracy at any time the financial position of the Board
- safeguarding the Board's assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the Board's 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 whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

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

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

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify 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 I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

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

Kildare and Wicklow Education and Training Board

Financial Statements - Year Ended 31st December 2018

Activities and Pay Costs

1 Main Activity

Kildare and Wicklow Education and Training Board provides Education and Training throughout counties Kildare and Wicklow as set out below :

Service	Number of Locations	Number of Participants*	Number of Beneficiaries ***
Primary Level	3	453	
Second Level & Post Leaving Cert.	22	13,120**	
Further Education	23		10,497
Training	2		1,741
Part-time / Night Classes	5	1,276	

* Based on Academic Year 2018/2019 Enrolment

** A person who attends a structured programme either full or part time provided by KWETB

*** A person who avails of a service provided by KWETB

2 Other Services

The Board also acts as an Agent and runs Self - financing Projects.

Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Board is reimbursed its cost.

Self - financing Projects are programmes run under the complete control of the Board either for the Board or other organisations.

3 Pay Costs

Pay is the principal cost for the Board and the following indicates the pay ranges and the number of employees in each range:

Pay range*	No. Employees	Cost in 2018 €
0 - 59,999	2025	45,348,468
60,000 - 69,999	257	16,725,019
70,000 - 79,999	197	14,665,842
80,000 - 89,999	47	3,947,595
90,000 - 99,999	22	2,102,743
100,000 - 110,000	12	1,261,537
> 110,000	12	1,391,333
Total:	2572	85,442,537

*Pay ranges include employers' PRSI.

The ETB does not make pension contributions in respect of employees

In compliance with the Financial Emergency Measures in the Public Interest Legislation the ETB made Pension Related Deductions from employees amounting to €3,152,849 which were remitted to the Department of Education and Skills.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31st December 2018

1. Establishment of the Education and Training Board

Kildare and Wicklow Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013. Community National Schools came under the Patronage of the ETB on January 1st 2017.

2. Significant Accounting Policies

(a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform. They consist of a Statement of Accounting Policies, an Operating Statement, a Statement of Current Assets and Current liabilities and notes to the financial statements.

Where necessary, the comparative figures for the previous year have been reclassified on the same basis as those for the current year.

(b) Basis of Preparation

The Operating Statement presents Receipts and Payments by Programme Grouping and the resultant Cash Surplus/(Deficit) is adjusted for other debtor and creditor movements to determine the overall result for the period on an accrual basis.

The Statement of Current Assets and Current Liabilities is prepared on the accruals basis by determining state grant and other funder balances at amounts that reflect the related expenditure incurred and in accordance with the funding rules.

Third Party Debtors are included in Current Assets. Pay and Expense Liabilities are included in Current Liabilities.

(c) Tangible fixed assets

All assets purchased including land and buildings, fixtures and fittings and training equipment are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(d) Stocks

All consumable stocks are expensed as purchased.

(e) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefits schemes.

Superannuation deductions made from employees pay in respect of the schemes are retained by the ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform.

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid by the National Shared Services Office on behalf of the ETB. ETB's are responsible for the administration of their pensions. Pension funds are provided by the Department of Education and Skills.

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

(f) Lease Rentals

All lease rentals are expensed as incurred.

Kildare and Wicklow Education and Training Board

Operating Statement For The Year Ended 31st December 2018

	Note	Year ended 31/12/2018 €	Year ended 31/12/2017 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	79,001,472	72,593,212
Primary School Grants	2	166,986	145,052
Further Education and Training Grants	3	29,095,814	29,270,668
Student Support Services Grants	4	-	-
Youth Services Grants	5	2,105,355	2,300,970
Agencies & Self-Financing Projects	6	8,249,630	8,480,115
Capital Grants	7	16,519,204	17,003,880
		<u>135,138,461</u>	<u>129,793,897</u>
PAYMENTS			
Post Primary Schools & Head Office	8	77,375,237	72,195,814
Primary School Grants	9	165,076	61,170
Further Education and Training	10	29,291,520	29,587,138
Student Support Services	11	2,587	18,733
Youth Services	12	2,132,074	2,264,407
Agencies & Self-Financing Projects	6	8,117,495	8,480,142
Capital	7	11,029,352	18,413,150
		<u>128,113,341</u>	<u>131,020,554</u>
Cash Surplus/(Deficit) For Year		7,025,120	(1,226,657)
Movement in Other Net Current Assets	23	<u>(5,255,433)</u>	<u>1,227,365</u>
Accrual Revenue Surplus/(Deficit) For Year		1,769,687	708
Revenue Surplus/(Deficit) at 1 January		(2,725,773)	(2,726,481)
Revenue Surplus/(Deficit) at 31 December		<u>(956,086)</u>	<u>(2,725,773)</u>

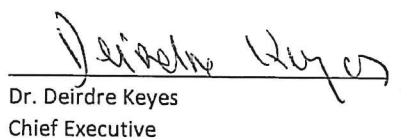
Signed:



Cllr. Daragh Fitzpatrick
Chairperson

Date:

20/12/2019



Dr. Deirdre Keyes
Chief Executive

Date:

20/12/2019

The notes on pages 10 to 26 form part of these financial statements

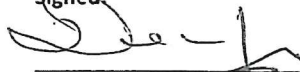
Kildare and Wicklow Education and Training Board

Statement of Current Assets and Current Liabilities as at 31st December 2018

	Note	31/12/2018	31/12/2017
		€	€
Current Assets			
Recurrent State Grants	15	2,058,486	2,219,760
Capital State Grants	16	2,141,688	3,499,753
Other Recurrent Income	17	379,968	276,088
Third Party Debtors	18	67,934	68,454
Bank Balance		11,162,954	4,137,834
		15,811,030	10,201,889
Current Liabilities			
Recurrent State Grants	19	4,097,444	3,673,010
Capital State Grants	20	6,684,971	665,312
Other Recurrent Income	21	3,072,129	3,850,371
Pay & Expense liabilities	22	2,912,572	4,738,969
		16,767,116	12,927,662
Net Current Assets/(Liabilities)		(956,086)	(2,725,773)
Represented By			
Revenue Surplus/(Deficit)		(956,086)	(2,725,773)

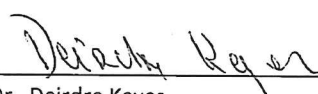
	Retained Surplus / (Deficit) 31/12/2018 €	Surplus / (Deficit) For 2018 €	Retained Surplus/(Deficit) 31/12/2017 €
Analysis of Revenue Surplus/(Deficit)			
Programme			
Schools & Head Office	(1,911,300)	814,473	(2,725,773)
Agency	114,758	114,758	-
Self Financing Programmes	840,456	840,456	-
	(956,086)	1,769,687	(2,725,773)

Signed:


 Clr. Daragh Fitzpatrick
 Chairperson

Date:

20/12/2019


 Dr. Deirdre Keyes
 Chief Executive

Date:

20/12/2019

The notes on pages 10 to 26 form part of these financial statements

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

1 Post Primary Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended 31/12/2018	Year Ended 31/12/2017
Pay		€	€
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	67,837,955	62,527,707
Retained Superannuation Contributions	Education and Skills	2,928,427	2,913,103
		<u>70,766,382</u>	<u>65,440,810</u>
Non Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	4,866,064	4,285,298
Tuition Fees	Parents/students	272,582	294,213
Bank Interest	Bank of Ireland	50	385
Leaving Certificate Appeal	Schools	994	1,603
Insurance Dividend	Irish Public Bodies	559,160	133,296
Freedom of Information Fee	Other	312	530
		<u>5,699,162</u>	<u>4,715,325</u>
Associated Programmes			
School Support Services Fund	Education and Skills	1,247,546	1,199,821
ICT Infrastructure Grant	Education and Skills	379,610	379,193
Book Grant	Education and Skills	351,273	342,174
DEIS Grant	Education and Skills	257,382	251,544
Transition Year	Education and Skills	122,360	115,425
Leaving Cert Applied	Education and Skills	40,166	44,847
Junior Cert Schools Programme	Education and Skills/PDST	38,608	23,602
Travellers Capitation	Education and Skills	26,934	11,859
Foreign Language Assistant Grant	Education and Skills	24,937	10,143
Others 7 in total	Education and Skills	47,112	58,469
		<u>2,535,928</u>	<u>2,437,077</u>
		<u><u>79,001,472</u></u>	<u><u>72,593,212</u></u>
2 Primary School Receipts			
Capitation Grant	Education and Skills	72,990	57,460
Ancillary Service Grant	Education and Skills	63,896	53,404
Minor Works Grant	Education and Skills	23,789	17,253
Book Scheme Grant	Education and Skills	4,312	3,718
Psychological Test Grants	Education and Skills	1,999	-
ICT Grant	Education and Skills	-	10,000
Student Equipment Grant	Education and Skills	-	3,217
		<u>166,986</u>	<u>145,052</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

3 FURTHER EDUCATION AND TRAINING RECEIPTS	Sponsoring Department/Funder	Year Ended 31/12/2018	Year Ended 31/12/2017
Further Education			
		€	€
VTOS	Education and Skills/SOLAS	8,455,462	8,356,960
Youthreach	Education and Skills/SOLAS	3,928,861	3,902,954
ALCES/SPIDAS/ITABE	Education and Skills/SOLAS	2,569,617	2,299,565
Back to Education Initiative	Education and Skills/SOLAS	1,136,866	1,411,095
Adult Education Guidance Service	Education and Skills/SOLAS	438,958	422,357
Operational Costs FE	Education and Skills/SOLAS	587,822	827,787
FETAC Assessment and Supervision	Education and Skills/SOLAS	139,249	119,963
Special Education Needs Initiative	Education and Skills/SOLAS	123,377	145,997
Youthreach Guidance Counselling	Education and Skills/SOLAS	54,461	38,669
Skills for Work	Education and Skills/SOLAS	96,300	-
DEIS Family Literacy	Education and Skills/SOLAS	(2,719)	1,962
CPD YR and VTOS	Education and Skills/SOLAS	41,325	14,261
Refugee Programme	Education and Skills/SOLAS	68,100	(3,188)
PLC Non Pay and Fees	SOLAS	127,321	112,784
Quality Framework	Education and Skills/SOLAS	(1,872)	4,444
		17,763,128	17,655,610
Training			
Specialist Training Providers (STP)	Education and Skills/SOLAS	3,113,218	2,314,939
Local Training Initiatives	Education and Skills/SOLAS	1,542,969	2,122,803
Bridging Foundation & Skills Training	Education and Skills/SOLAS	2,827,680	2,603,847
Training Centre Staff & Operations	Education and Skills/SOLAS	1,489,923	1,412,979
Community Training Centres	Education and Skills/SOLAS	944,856	1,070,598
Traineeships	Education and Skills/SOLAS	1,096,991	1,223,483
Apprenticeship	Education and Skills/SOLAS	(204,705)	866,409
On line Blended Training	Education and Skills/SOLAS	50,000	-
Evening Courses Training	Education and Skills/SOLAS	151,754	-
Apprenticeship 2016+	Education and Skills/SOLAS	320,000	-
Total		11,332,686	11,615,058
Total		29,095,814	29,270,668
4 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Education and Skills	-	-
		-	-
5 YOUTH SERVICES RECEIPTS			
Local and Regional Drug and Alcohol Task Force	Health	559,167	559,167
Special Projects Youth-SPY	Children and Youth Affairs	205,169	277,815
Y.P.F.S.F.	Children and Youth Affairs	758,022	735,012
DCYA VFM Project	Children and Youth Affairs	124,038	140,772
Youth Work Act (Development Plan)	Children and Youth Affairs	124,820	143,527
Local Youth Club Grant Scheme	Children and Youth Affairs	127,295	438,488
Targeted Youth Funding Scheme		206,844	-
DCYA Youth Employment Initiative	Children and Youth Affairs	-	6,189
		2,105,355	2,300,970

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

6 Agencies and Self Financing Projects

Agencies			Year Ended 31/12/2018				Year Ended To 31/12/2017	
Item	Project	Sponsoring Department/Funder	Receipts		Payments		Receipts	Payments
			€	Pay €	Non Pay €	Total €		
1	School Completion Programme	Tusla	1,217,214	1,034,998	177,303	1,212,301	1,207,214	1,198,045
2	Music Generation	Music Generation	441,407	398,890	56,325	455,215	399,419	414,049
3	School Meals	Employment Affairs and Social Protection State Examinations	290,350	-	317,188	317,188	290,445	258,817
4	Examination Supervision	Commission	259,219	250,199	8,583	258,782	278,050	275,603
5	Further Education Support Services	City of Dublin ETB	143,794	102,193	44,995	147,188	116,955	93,338
6	Leargas Trips	Leargas	130,219	13,864	26,623	40,487	64,482	67,024
7	Skills for Work	Dublin Dunlaoghaire ETB	20,017	20,017	0	20,017	207,734	158,589
8	Cycle to Work Scheme	Staff	31,911	-	31,911	31,911	52,103	51,327
9	JCSP Library Project	Professional Development €	15,600	-	17,618	17,618	30,600	11,238
10	Family Support Agency	Tusla	15,305	-	-	-	13,100	2,160
11	Others - 14 in total	Various	45,664	214,067	57,562	271,629	277,095	343,367
			2,610,700	2,034,228	738,108	2,772,336	2,937,197	2,873,557

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

Self Financing Projects

Self Financing Projects			Year Ended 31/12/2018				Year Ended To 31/12/2017	
Item	Project	Sponsoring Department/Funder	Receipts		Payments		Receipts	Payments
			€	Pay €	Non Pay €	Total €		
1	PLC Courses	Parents/Students	998,793	31,300	817,713	849,013	939,855	916,682
2	Total School Based Activities	Parents/Students	628,537	54,759	649,852	704,611	678,385	764,332
3	Student Contributions	Parents/Students	618,481	-	441,686	441,686	606,050	352,857
4	Transition Year	Parents/Students	612,060	1,222	519,449	520,671	488,177	453,603
5	Insurance Claims	IPBMI	20,141	3,064	38,024	41,088	82,778	37,787
6	Field Trips	Parents/Students	435,426	-	373,459	373,459	401,425	507,941
7	Book Rental Scheme	Parents/Students	427,785	-	375,811	375,811	350,171	429,449
8	Total Outdoor Education Centre	Various groups/DES	407,302	318,941	128,175	447,116	425,136	413,310
9	School Activities - Bank Accounts	Various	285,212	-	274,829	274,829	377,295	356,710
10	Supervised Study	Parents/Students	195,786	194,155	7,493	201,648	163,788	150,627
11	Canteen Schools	Parents/Students	182,891	68,847	98,265	167,112	168,440	167,946
12	Sports	Parents/Students	149,746	1,969	154,924	156,893	125,895	173,888
13	Student Services	Parents/Students	133,513	18	139,231	139,249	94,142	138,297
14	Musical	Parents/Students	95,864	-	87,753	87,753	74,811	88,574
15	Exam/Class Materials	Parents/Students	79,499	-	106,520	106,520	101,508	105,671
16	Transport	Parents/Students	69,623	1,022	61,709	62,731	33,192	35,557
17	Student IPADS	Parents/Students	55,212	-	84,616	84,616	149,331	139,553
18	School Completion Administration Fee	SCP's	48,363	37,132	21,950	59,082	53,805	62,346
19	Further Education	Parents/Students	38,711	3,149	73,616	76,765	40,895	98,131
20	Rent use of Schools/Facilities	Various groups	35,627	13,423	29,055	42,478	21,234	34,145
21	Blessington Community Education Centre	Parents/Students	24,098	6,546	9,839	16,385	25,756	36,588
22	Administration	Parents/Students	23,641	-	37,214	37,214	45,201	33,347
23	Buildings	Parents/Students	19,190	-	19,125	19,125	285	9,408
24	Others - 11 in total	Parents/Students	53,429	-	59,304	59,304	95,362	99,836
			5,638,930	735,547	4,609,612	5,345,159	5,542,918	5,606,585
Overall Agencies and Self Financing			8,249,630	2,769,775	5,347,720	8,117,495	8,480,115	8,480,142

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

7 CAPITAL	2018	2017
	€	€
Receipts		
Department of Education & Skills	16,434,436	16,769,148
SOLAS	84,768	28,000
Department of Transport, Tourism & Sport	-	206,732
	<u>16,519,204</u>	<u>17,003,880</u>
Payments		
Capital Projects		
Site Purchase Colaiste Bhríde	-	351,500
New Build		
Maynooth Education Campus	7,399,575	8,634,767
Naas Community College	22,706	250,016
St. Conleth's Community College	1,432,703	3,518,890
Avondale Community College Outdoor Projects area	-	3,330
Refurbishment		
Bray - Block E Civic Centre	-	2,936,570
Bray - Block E Civic Centre Rent	179,280	175,890
North Wicklow Educate Together Secondary School Rent	195,387	-
St. David's National School	-	58,390
North Wicklow Educate Together Secondary School Refurbishment	56,215	4,059
Temporary Accommodation		
Maynooth - Temporary Accommodation 2014	10,234	10,234
Maynooth - Temporary Accommodation 2016 incl Rent	97,920	66,799
Maynooth - Temporary Accommodation (org from ONP)	23,559	-
Prosperous - Temporary Accommodation 2014	29,101	29,101
Prosperous - Temporary 1 Prefab 2017	11,797	-
Rathangan - Temporary Accommodation 2 prefabs	9,371	293,359
Athy - Temporary Accommodation 3 prefabs	13,854	-
Avondale Community College 2016	34,115	166,640
Coláiste Chraobh Abhann 2016	41,327	179,953
Coláiste Chraobh Abhann 2018	500	-
St. Kevin's CC Dunlavin CC 2016	27,975	177,389
Blessington Community College 2016	164,572	466,095
Coláiste Bhríde 2007	34,938	104,814
Gaelcholaiste na Mara site rental	32,500	32,500
Gaelcholaiste na Mara 2017	17,941	7,018
Greystones Community National School various Temporary	229,593	69,910

Furniture & Equipment

Bray Block E - Furniture & Equipment	28,496	177,645
Castledermot - Furniture & Equipment	-	9,896
Celbridge - Furniture & Equipment	1,557	63,018
Newbridge - Furniture & Equipment	260,308	-
ETBI - IVEA Research Building Furniture & Equipment	-	1,339
Maynooth - Furniture & Equipment	64,036	106,749
Rathangan - Temporary Accommodation Furniture & Equipment	-	7,500
Naas Community College	71,575	-
Glenart College Arklow	90,989	52,094
Misc. Wicklow projects	19,367	-

Other**Other/Emergency Works**

Athy - Emergency Works 2016	838	7,209
Coláiste Bhríde Carnew - Emergency Works 2016	-	2,858
Naas Community NS - Emergency Works 2014	-	1,884
Prosperous - Emergency Works 2014	-	3,118
Gaelscoil Mhic Aodha - Foul Drainage	68,733	-
Various Wicklow projects	185,008	59,106

Summer Works

Castledermot - Summer Works 2015	-	6,456
Confey - Summer Works 2015	-	2,921
Confey - Summer Works 2016	-	10,317
Curragh - Summer Works 2016	-	10,455
Scoil Chonglais - Summer Works 2016	-	123,977

Various Schools

Maynooth - Science & Home Economics Gas Works	-	3,075
Maynooth - Toilet Facilities	188	8,549
Rathangan - Universal Access 2014	-	795
Coláiste Ráithín (PPP) Per Cent for Art Proj	11,750	-

ICT Capital

Naas Community College - ICT	-	5,708
Coláiste Ráithín (PPP) ICT Equip	119,775	-

Sports Capital Projects funded by Dept of Transport, Tourism & Sport

Scoil Chonglais all weather pitch	-	91,664
St. Kevin's CC Dunlavin changing rooms	-	119,593

SOLAS Capital

Training Equipment	22,384	-
Further Education Equipment	20,021	-
Transfer to ONP	(836)	-
Totals	<u>11,029,352</u>	<u>18,413,150</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

8 Post Primary Schools & Head Office Payments	Year Ended 31/12/2018			Year Ended 31/12/2017
	Pay €	Non Pay €	Total €	€
PAY				
Instruction	66,423,540	17,650	66,441,190	61,279,372
Administration	2,955,562	-	2,955,562	2,960,154
Maintenance	1,355,158	14,852	1,370,010	1,281,174
	<u>70,734,260</u>	<u>32,502</u>	<u>70,766,762</u>	<u>65,520,700</u>
NON PAY				
Instruction	861	648,201	649,062	726,106
Administration	38,985	2,235,679	2,274,664	2,548,060
Maintenance	152	1,552,040	1,552,192	1,386,895
	<u>39,998</u>	<u>4,435,920</u>	<u>4,475,918</u>	<u>4,661,061</u>
ASSOCIATED PROGRAMMES				
School Support Services Fund	339,725	759,613	1,099,338	1,123,974
IT Infrastructure Grant		278,067	278,067	68,212
DEIS Grant	9,847	248,690	258,537	268,497
Book Grant Scheme		240,138	240,138	302,855
Transition Year		109,211	109,211	111,386
Leaving Certificate Applied		40,335	40,335	38,446
Junior Cert Schools Grant	1,044	29,852	30,896	29,136
Foreign Language Assistants		23,991	23,991	11,074
Others 10 in total	9,322	42,722	52,044	60,473
	<u>359,938</u>	<u>1,772,619</u>	<u>2,132,557</u>	<u>2,014,053</u>
			<u><u>77,375,237</u></u>	<u><u>72,195,814</u></u>

Post Primary Schools and Head Office Payments

These relate to the provision of second level and PLC Programmes provided in 22 locations, catering for 13,120 participants as well as night classes in 5 locations catering for 1276 participants.

9 Primary School Payments	Year Ended 31/12/2018			Year Ended 31/12/2017
	Pay €	Non Pay €	Total €	Total €
Capitation Grant	-	93,550	93,550	18,885
Ancillary Service Grant	51,526	-	51,526	31,494
Minor Works Grant		9,890	9,890	7,343
ICT Grant		6,395	6,395	-
Book Scheme Grant		594	594	848
Student Equipment Grant		2,825	2,825	2,600
Psychological Test Grant		296	296	-
	<u>51,526</u>	<u>113,550</u>	<u>165,076</u>	<u>61,170</u>

Primary School Payments

These relate to the provision of the primary school programme in 3 locations, catering for 453 participants.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

10 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2018				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2017
	€	€	€	€	€
Further Education					
VTOS	3,553,071	1,105,140	3,573,578	8,231,789	8,410,259
Youthreach	2,502,284	649,723	744,629	3,896,636	3,901,669
Adult Literacy Development Fund	1,954,613	493,302	-	2,447,915	2,386,286
Further Education Operational	254,817	360,744	-	615,561	805,261
Back to Education Initiative	1,006,012	284,992	-	1,291,004	1,322,599
Adult Education Guidance Service	361,309	92,392	-	453,701	392,180
Further Assessment and Supervision	128,452	-	-	128,452	120,038
Special Education Needs Initiative	99,309	14,352	-	113,661	144,144
Youthreach Guidance Counselling	21,864	23,036	-	44,900	53,722
Refugee Programme	47,334	27,805	-	75,139	67,750
FETAC External Authentication	-	-	-	-	22,835
Skills for Work	62,091	26,146	-	88,237	-
CPD in Further Education	-	55,954	-	55,954	7,163
Quality Framework Youthreach	-	5,925	-	5,925	5,193
PLC Non Pay	-	127,289	-	127,289	154,513
Deis Family Literacy	9,344	-	-	9,344	9,100
	10,000,500	3,266,800	4,318,207	17,585,507	17,802,712
Training					
Specialist Training Providers (STP)	-	1,601,182	937,700	2,538,882	2,589,518
Local Training Initiatives	-	245,810	1,388,342	1,634,152	2,025,777
Bridging Foundation & Skills Training	24,041	1,896,319	1,118,028	3,038,388	3,213,488
Community Training Centres	60,085	795,710	193,972	1,049,767	1,001,379
TC Staff & Operations	840,778	734,572	-	1,575,350	1,454,999
Traineeships	60,133	618,312	721,814	1,400,259	953,586
Apprenticeship 2016+	59,351	200,364	-	259,715	-
Apprenticeship	-	169,531	39,969	209,500	545,679
	1,044,388	6,261,800	4,399,825	11,706,013	11,784,426
Total	11,044,888	9,528,600	8,718,032	29,291,520	29,587,138

Further Education and Training Payments

These relate to the provision of Further Education Programmes in 23 locations, catering for 10,497 participants, as well as training in 2 locations, catering for 1,741 participants.

11 STUDENT SUPPORT SERVICES PAYMENTS	€		€		
Grants and Scholarships		2,587	18,733		
		2,587	18,733		
12 YOUTH SERVICES PAYMENTS					
YPFSF	152,699	605,109	-	757,808	732,337
Local Drugs Task Force	-	559,167	-	559,167	559,167
Special Projects for Youth	-	205,169	-	205,169	277,815
Youth Work Act	116,310	33,102	-	149,412	113,517
Youth Club Grants	-	126,542	-	126,542	437,706
DCYA VFM Project	-	124,038	-	124,038	140,771
Targeted Youth Funding Scheme	-	206,844	-	206,844	-
DCYA Youth Employment Initiative	-	3,094	-	3,094	3,094
	269,009	1,863,065	-	2,132,074	2,264,407

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements – Year Ended 31st December 2018

13 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Programme								Total Year Ended 31/12/2017 €
	Post-Primary Schools & Head Office €	Primary Schools €	Further Education and Training €	Student Support Services €	Youth Services €	Agencies and Self-financing €	Capital €	Total Year Ended 31/12/2018 €	
State Funding Received									
Education and Skills	78,141,886	166,986				172,950	16,434,436	94,916,238	89,280,075
SOLAS			29,077,417				84,768	29,162,185	29,287,498
Children and Youth Affairs					1,546,188			1,546,188	1,741,803
Tusla					559,167			1,232,519	1,220,314
Health								559,167	559,167
Music Generation						441,407		441,407	399,419
Employment Affairs and Social Protection						290,350		290,350	290,445
State Examinations Commission						259,219		259,219	278,050
Dublin Dunlaoghaire ETB						20,017		20,017	207,734
Transport and Sport								-	206,732
City of Dublin ETB						143,794		143,794	116,955
Higher Education Authority								-	68,463
Léargas						130,219		130,219	64,482
POBAL								-	686
PPLI						10,000		10,000	-
Kildare County Council						3,000		3,000	-
Wicklow County Council						8,500		8,500	-
Department of Justice						2,200		2,200	-
Trinity College						754		754	-
Arts Council of Ireland						1,800		1,800	-
NCCA						3,000		3,000	96,701
School Completion Programmes						48,363		48,363	53,805
PDST						15,600		15,600	30,600
Irish Public Bodies						20,141		20,141	82,778
Teaching Council						2,000		2,000	1,500
ASTI								-	20,964
NAPD						500		500	500
non-state funding applied to state-funded schemes									
PDST	26,488							26,488	13,942
Irish Public Bodies	559,160							559,160	133,296
Bank	50							50	385
Parents/Students	272,582							272,582	294,213
Other	1,306		18,397					19,703	42,193
	859,586		18,397					877,983	484,029
Other Non State Funding									
School Bank Accounts						285,212		285,212	377,295
Staff						41,432		41,432	61,792
Other						274,388		274,388	279,440
Parents/Students						4,842,283		4,842,283	4,582,670
						5,443,315		5,443,315	5,301,197
Total	79,001,472	166,986	29,095,814			8,249,628	16,519,204	135,138,459	129,793,896

**Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2018**

Primary Grantor Department/Office	2018		2018					31/12/2018		
	Grant issued	Amount due from/(due to) Grantor	Receipts direct from Grantor	Receipts from other sources ^{a,c}	Total receipts	Local Funding Transfers	Cash expenditure ^d	Change in Liabilities/Debtors	Surplus/(deficit) For 2018	Amount due from/ (due to) Grantor
	€	€	€	€	€	€	€	€	€	€
Education and Skills										
Post Primary Schools and Head Office	70,938,580	407,448	(67,837,955)	(2,928,427)	(70,766,382)	-	70,766,762	(95,828)	-	372,000
Non-Pay	5,230,955	(41,711)	(4,866,064)	(835,098)	(5,699,162)	468,307	4,475,929	(59,534)	814,473	-
Local funding Surpluses		(1,241,805)	(2,509,440)	(26,488)	(2,535,928)	(468,307)	2,132,555	(40,363)	-	(509,498)
Associated Programmes	166,986	(71,639)	(166,986)	-	(166,986)	-	165,075	7,562	-	(1,685,561)
Primary Schools	16,434,436	2,806,440	(16,434,436)	-	(16,434,436)	-	11,029,352	(1,859,872)	-	(4,458,516)
Capital		64,378	-	-	-	-	2,587	-	-	66,965
Student Support			(172,930)	-	(172,930)	-	372,930	-	-	-
Agency and Self-financing										
Outdoor Education Centre										
Total Education and Skills^f	95,453,727	3,923,111	(93,987,811)	(3,786,013)	(95,775,824)	-	88,785,190	(1,987,555)	814,473	(6,280,598)
Other Funders										
SOLAS	29,162,185	(479,766)	(29,162,185)	(18,397)	(29,180,582)	-	29,296,746	102,215	13,455	(247,932)
Children and Youth Affairs	1,546,190	(78,996)	(1,546,190)	-	(1,546,190)	-	1,572,907	(1,434)	-	(53,713)
Health	559,165	(1)	(559,165)	-	(559,165)	-	559,167	-	-	1
Local Drugs Task Force										
Agency - School Completion	1,232,519	(560,112)	(1,232,519)	-	(1,232,519)	-	1,212,301	(11,631)	-	(591,961)
Employment Affairs and Social Protection	290,350	7,408	(290,350)	-	(290,350)	-	317,188	(13,212)	-	21,034
Dublin and Dúnabhogaire ETB	20,017	(20,017)	(20,017)	-	(20,017)	-	20,017	(6,927)	-	(216,193)
State Examinations Commission	259,219	(1,226)	(259,219)	-	(259,219)	-	258,782	-	-	(1,657)
Lenigas	130,219	(18,971)	(130,219)	-	(130,219)	-	40,487	1,784	-	(106,919)
City of Dublin ETB	143,794	(79,350)	(143,794)	-	(143,794)	-	147,188	(1,806)	26,188	(51,574)
FESS Skill VEC										
Music Generation	441,407	(10,055)	(441,407)	-	(441,407)	-	455,215	(6,417)	-	(2,674)
HEA										
Students with Disabilities										
POBAL										
Darmant Account & Youth										
Prison Library Service/RRP										
Dept of Justice	2,200	(16,057)	(2,200)	-	(2,200)	-	17,402	63	-	16,057
Transport and Sport										
NCCA	3,000	4,597	-	-	-	-	98,152	-	-	55,193
Language Initiative	10,000	(4,016)	(3,000)	-	(3,000)	-	2,197	-	-	4,597
PFLI	3,000	-	(10,000)	-	(10,000)	-	9,819	-	-	91,134
Kildare County Council	3,000	-	(3,000)	-	(3,000)	-	8,000	-	-	(10,000)
Wicklow County Council	8,500	-	(8,500)	-	(8,500)	-	8,000	-	-	(803)
Trinity College	754	-	(754)	-	(754)	-	800	-	-	1,319
Arts Council of Ireland	1,800	-	(1,800)	-	(1,800)	-	1,264	-	-	46
Faite Ireland										
Wicklow County Council										
SEA										
Teaching Council	2,000	(3,651)	-	-	-	-	-	-	-	883
School Completion Programmes	48,363	39,692	(2,000)	-	(2,000)	-	1,686	-	(39,692)	(3,651)
PDST	15,600	(95,233)	(48,363)	-	(48,363)	-	59,082	(805)	5,620	5,620
National Behaviour Support Services										
Marino Institute of Education										
Planning										
Irish Sports Council										
Kildare County Council										
NAPD	500	(2,338)	(500)	-	(500)	-	556	-	-	(2,338)
NAPD Creative Engagement										
ASTI										
IPBMI										
Insurance Claims										
ETBI										
Total Other	33,900,923	(1,718,897)	(33,900,923)	(18,397)	(33,919,320)	-	34,250,148	50,370	114,758	(1,223,941)
Total	129,354,150	204,214	(125,888,734)	(3,806,410)	(129,695,144)	-	122,995,338	(1,937,185)	929,231	(7,503,539)

Balances are reported on an accruals basis.

Department of Education and Skills Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from the grantor of €67,837,955 and forecasted receipts for Retained Superannuation Contributions of €2,926,040. Actual receipts of Retained Superannuation Contributions were €2,928,427, €3,387 more than anticipated and are included in receipts from the Department of Education and Skills in Note 13 - Funding.

Department of Education and Skills Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from the grantor of €4,866,064 and forecasted locally raised receipts of €364,791. In 2018 actually locally raised receipts were €333,098 resulting in a surplus of receipts of €468,307 over the amount forecasted. Surplus receipts are due to the Department of Education and Skills and are not considered part of the current year funding.

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further Education Programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. The Statement of Current Assets and Current Liabilities (Page 9) records a surplus for the year of €1,769,687. This includes School and Head Office Non Pay Surplus of €814,473 which can be retained by the ETB. The balance of €955,214 relates to Agency Surpluses of €114,758 and Self Financing Projects surpluses of €840,456 accounted as per Department of Education and Skills letter of 13th February 2019. Activity relating to Self Financing projects is not recorded in this note as these particular projects are not state funded.

The difference between the total amount received from grantors of €125,888,734 above and the total in Note 13 - Funding of €129,695,144 is represented by Retained Superannuation Contributions of €2,928,427.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

	31/12/2018	31/12/2017
	€	€
15 Current Assets - Recurrent State Grants		
Amount due from Education and Skills		
Pay Grant Underfunding	371,999	407,449
Associated Grant Underfunding	36,727	33,131
Third Level Grants Underfunding	361,307	358,721
Community National Schools Underfunding	3,999	-
Amount due from Youth Affairs	3,318	2,051
Amount due from SOLAS	<u>1,281,136</u>	<u>1,418,408</u>
	<u>2,058,486</u>	<u>2,219,760</u>
16 Current Assets - Capital State Grants		
Amount due from Dept. Of Education and Skills	<u>2,141,688</u>	<u>3,499,753</u>
	<u>2,141,688</u>	<u>3,499,753</u>
Note: Discussions are ongoing between the Department of Education and Skills and KWETB in relation to an amount of €648,824 which has been paid to a contractor in relation to a project at Celbridge which in total cost €3.4M and was completed in 2016. An amount of €2.8M was received from the Department of Education and Skills leaving a balance of €648,824. The Department of Education and Skills have confirmed its agreement for KWETB to proceed to appoint a consultant to provide the necessary explanations re variations and to produce a final account which will allow KWETB to receive outstanding funds and pay outstanding retention monies.		
17 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	232,455	119,330
Amount due from Other Programme Funders (Non State)	147,513	156,758
	<u>379,968</u>	<u>276,088</u>
18 Current Assets - Third Party Debtors		
Other	<u>67,934</u>	<u>68,454</u>
	<u>67,934</u>	<u>68,454</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

	31/12/2018	31/12/2017
	€	€
19 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Pay Grant Unspent	-	-
Associated Grants Unspent	1,722,289	1,274,936
Scholarship Grants Unspent	294,343	294,343
Community National School Grant Unspent	69,987	71,639
Local Receipts/Receivables Excess	509,498	41,711
Amount due to Solas	1,444,297	1,909,334
Amount due to Children and Youth Affairs	57,030	81,047
	<u>4,097,444</u>	<u>3,673,010</u>
20 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education and Skills	6,626,780	665,312
Amount held for SOLAS	58,191	-
	<u>6,684,971</u>	<u>665,312</u>
21 Current Liabilities - Other Recurrent Income		
Amount held for Students	1,825,766	2,276,615
Amount held for Other Programme Funders (State)	1,153,754	1,296,788
Amount held for Other Programme Funders (Non State)	92,609	276,968
	<u>3,072,129</u>	<u>3,850,371</u>
22 Pay and Expense Liabilities		
Pay Liabilities	938,574	1,028,338
Expense Liabilities	1,973,998	3,710,631
	<u>2,912,572</u>	<u>4,738,969</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

23 Movement in Other Net Current Assets

	Balance as at 31/12/2018	Balance as at 31/12/2017	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	2,058,486	2,219,760	(161,274)
Increase/(Decrease) in Capital State Grants Receivable	2,141,688	3,499,753	(1,358,065)
Increase/(Decrease) in Other Recurrent Income Receivable	379,968	276,088	103,880
Increase/(Decrease) in Third Party Debtors	67,934	68,454	(520)
	<u>4,648,076</u>	<u>6,064,055</u>	<u>(1,415,979)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	4,097,444	3,673,010	(424,434)
(Increase)/Decrease in Capital State Grant Liabilities	6,684,971	665,312	(6,019,659)
(Increase)/Decrease in Other Recurrent Income Liabilities	3,072,129	3,850,371	778,242
(Increase)/Decrease in Pay and Expense Liabilities	2,912,572	4,738,969	1,826,397
	<u>16,767,116</u>	<u>12,927,662</u>	<u>(3,839,454)</u>
 Net Movement			<u><u>(5,255,433)</u></u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

24 Remuneration

	2018	2017
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	85,442,537	79,631,156
Termination benefits	-	80,268
	<u>85,442,537</u>	<u>79,711,424</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	<u>85,442,537</u>	<u>79,631,156</u>
	<u>85,442,537</u>	<u>79,631,156</u>

The pay ranges and the number of employees in each range are:

Pay range*	No. Employees	Cost in 2018 €
0 - 59,999	2025	45,348,468
60,000 - 69,999	257	16,725,019
70,000 - 79,999	197	14,665,842
80,000 - 89,999	47	3,947,595
90,000 - 99,999	22	2,102,743
100,000 - 110,000	12	1,261,537
> 110,000	12	1,391,333
Total:	2572	85,442,537

*Pay ranges do include employers' PRSI.

(c) Termination Benefits

There were no termination benefit settlements during the year.

-	80,268
<u>-</u>	<u>80,268</u>

(d) Key Management Personnel

Key management personnel in KWETB consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	2018	2017
	€	€
Salary	327,220	349,295
Other (Annual Leave on retirement)	-	11,907
	<u>327,220</u>	<u>361,202</u>

(e) Chief Executive Salary and Benefits

	2018	2017
	€	€
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Former Chief Executive (retired on 31/12/2017)	-	123,087
Basic Salary - Acting Chief Executive (effective 01/01/2018)	45,508	
Basic Salary - Chief Executive (effective 28/05/2018)	62,483	
Other (annual leave entitlement on retirement)	-	11,907
	<u>107,991</u>	<u>134,994</u>

The Chief Executive is a member of an unfunded defined benefit public sector pension scheme and his/her entitlements do not extend beyond the standard entitlements available under the scheme.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

25 Specific Costs	2018	2017
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal*	166,733	124,473
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Other	-	-
	166,733	124,473
* Note: Legal costs of €82,499 were paid in January 2018 in relation to legal advice received by the former chairman and vice chairman of the board during 2017.		
(b) Legal Costs and Settlements		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	39,381	31,468
Conciliation and arbitration payments	20,863	-
Settlements *	42,500	37,500
	102,744	68,968
* Note: This is comprised of €5,000 which is the excess on a settlement payment and €37,500 which is part of a total settlement of €195,000 which KWETB were required to pay over the period 1 May 2015 to 30 April 2019 to a landlord concerning a property that the ETB were leasing. The terms of the settlement as set down by the High Court in May 2015 was €45,000 towards surveyor's fees, other costs and expenses incurred by the Plaintiffs and four yearly payments of €37,500 as compensation for dilapidations.		
(c) Travel and Subsistence		
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	24,959	24,353
- expenses paid for Board Members	-	-
- expenses paid to employees	347,920	315,977
	372,879	340,330
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	-	1,356
	-	1,356
Total	372,879	341,686
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	3,838	4,562
Other	177	1,052
	4,015	5,614

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

26 Board members' expenses

Expenses are paid to Board members for travel to Board-related meetings. The aggregate expenses paid to each member in the year to the 31st December 2018 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total	No. Board Meetings Attended/ Held
	€	€	€	€	€	€	
Ms Finula Harnan	908	4,376	194			5,478	10/12
Cllr. Daragh Fitzpatrick	226	3,507				3,733	11/12
Cllr. Tommy Annesley	801	2,879		18		3,698	10/12
Mr Noel Merrick	302	2,190		36	65	2,593	12/12
Mr John Hurley	1,341	226		10	665	2,242	12/12
Cllr. Nicola Lawless	574	1,003		91		1,668	10/12
Cllr. Teresa Murray	1,150	280			122	1,552	10/12
Cllr. Jim Ruttie	251			90	787	1,128	2/12
Cllr. Aoife Breslin	698				66	764	10/12
Cllr. Fiona McLoughlin-Healy	380	44		29	254	707	12/12
Cllr. Brendan Weld	308			90	52	450	6/12
Ms Deirdre Coghlan Murray	381					381	9/12
Cllr. Edward Timmins	161			82		243	3/12
Cllr. Naoise Ó Cearúil	105					105	7/12
Mr Joe Behan	91					91	1/7
Ms Elizabeth O'Gorman	49				17	66	7/12
Mr John McDonagh	61					61	12/12
Cllr. Rêada Cronin						0	12/12
Cllr. Jennifer Whitmore						0	10/12
Ms Lorraine Hennessey						0	5/12
Total	7,787	14,505	194	446	2,028	24,959	

Mr. Noel Merrick was appointed Chairperson on 21st December 2017 and Cllr. Daragh Fitzpatrick was appointed temporary Chair on 25th July 2019 and elected Chair on 10th September 2019.

* The Chairman of the Board would also attend other ETB events on behalf of the Committee.

For payments made through payroll for interview fees the total cost to the Committee is included.

27 Chief Executive's Travel Expenses

	2018	2017
	€	€
Domestic Travel	5,643	9,774
Foreign Travel	-	296
	<u>5,643</u>	<u>10,070</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

28 Capital Commitments

At the date of approval of the financial statements KWETB had committed and contracted for €6,299,645 in capital commitments

Project	Description	€
Block E Civic Centre	Fit out	52,714
Bray	Furniture & Equipment	28,497
Celbridge	Loose Furniture & Equipment	19,558
Confey	Summer Works 2016	12,144
Maynooth Education Campus	New Build	5,130,206
Maynooth	Science & HE Gas Works 2016	1,357
Naas Community College	Loose Furniture & Equipment	35,068
Prosperous	Temporary Accommodation - Rent	5,756
Prosperous	Temporary Accommodation	26,327
St. Conleths Newbridge	Furniture & Equipment	309,551
Glenart College	New Build	104,000
Avondale Community College	Temporary Accommodation	44,525
Blessington Community College	Temporary Accommodation	69,180
Colaiste Bhríde	Temporary Accommodation	84,228
Colaiste Chraobh Abhann	Temporary Accommodation for Sept 2019	56,540
Colaiste Chraobh Abhann	Temporary Accommodation	14,576
St. Kevins, Dunlavin	Temporary Accommodation	33,702
Gael Cholaiste Na Mara	Temporary Accommodation	2,000
Gael Cholaiste Na Mara	Temporary Accommodation	13,500
Gael Cholaiste Na Mara	Temporary Accommodation	32,500
Greystones Community National School	Temporary Accommodation	82,655
Other Projects	Various	141,061
Total		6,299,645

All of the above capital expenditure will be completely Exchequer funded.

29 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2018.

30 Pension Related Deduction

€3,152,849 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

31 Annual Contribution to Education and Training Boards Ireland.

Kildare and Wicklow ETB made a contribution of €42,700 to ETBI in 2018.

32 Provision of National Service

KWETB do not provide any National Service.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

33 Property register

Kildare and Wicklow ETB provides educational services from the properties listed below:

Category	Location	Status	Annual Rent	Lease expiry
Administrative Offices				
Kildare Administration Office	Aras Chill Dara, Naas	Leased	142,604	Lease expired but continuing occupation on same rent.
Naas Office Training - Suites (9 & 10)	Osprey Hotel, Naas, Co. Kildare	Licence	50,400	31/08/2020
Naas Office Training - Suite 10 a	Osprey Hotel, Naas, Co. Kildare	Licence	10,800	31/08/2020
Wicklow Administration Office	Church Street, Wicklow	Leased	57,810	31/08/2025
Wicklow Administration Office	Wentworth Place, Wicklow	Leased	58,100	Lease expired but continuing occupation on same rent.

Schools				
Pipers Hill College	Kilashee, Naas, County Kildare	Freehold	N/A	N/A
St. Conleth's Vocational School	Newbridge, County Kildare	Freehold	N/A	N/A
St. Conleth's Sports Hall	Station Road, Newbridge	Leased	50,142	14/03/2110 with put and call after 11 years
Curragh Post Primary School	Curragh, County Kildare	Rented	Peppercorn	N/A
Ardscuil Rath Iomghain	Rathangan, County Kildare	Freehold	N/A	N/A
St. Farnan's Post Primary School	Prosperous, County Kildare	Freehold	N/A	N/A
Maynooth Post Primary School	Maynooth, County Kildare	Freehold	N/A	N/A
Maynooth Community College	Maynooth, County Kildare (shared with MNS above)	Freehold	N/A	N/A
Athy College	Monasterevin Road, Athy, County Kildare	Freehold	N/A	N/A
Colaiste Lorcaín	Castledermot, County Kildare	Freehold	N/A	N/A
Confey College	Leixlip, County Kildare	Freehold	N/A	N/A
Pipers Hill Community National School	Kilashee, Naas, County Kildare	Freehold	N/A	N/A
Gael Scoil Nas Na Rí	Pipers Hill Campus, Kilashee, Naas, Co. Kildare	Freehold	N/A	N/A
ETBI	Pipers Hill Campus, Kilashee, Naas, Co. Kildare	Freehold	N/A	N/A
St. David's National School	Pipers Hill Campus, Kilashee, Naas, Co. Kildare	Freehold	N/A	N/A
Naas Community College	Craddockstown Road, Naas, County Kildare	Freehold	N/A	N/A
Naas Community National School	Craddockstown Road, Naas, County Kildare	Freehold	N/A	N/A
Avondale Community College	Rathdrum, County Wicklow	Freehold	N/A	N/A
Avondale Community College Prefabs	Rathdrum, County Wicklow	Rented	26,224	30/06/2019
Glenart College	Coolgraney Road, Arklow, County Wicklow	Freehold	N/A	N/A
Blessington Community College	Naas Road, Blessington, County Wicklow	Freehold	N/A	N/A
Blessington Community College Prefabs	Naas Road, Blessington, County Wicklow	Rented	59,040	30/06/2019

Category	Location	Status	Annual Rent	Lease expiry
Coláiste Bhríde	Carnew, County Wicklow	Freehold	N/A	N/A
Coláiste Bhríde Prefabs	Carnew, County Wicklow	Leased	69,876	As required
Coláiste Raithín	Bray, County Wicklow	Freehold	N/A	N/A
Coláiste Chraobh Abhann	Kilcoole, County Wicklow	Freehold	N/A	N/A
Coláiste Chraobh Abhann Prefabs	Kilcoole, County Wicklow	Rented	36,457	30/06/2019
Scoil Chonglais	Baltinglass, County Wicklow	Freehold	N/A	N/A
St. Kevin's Community College	Dunlavin, County Wicklow	Freehold	N/A	N/A
St. Kevin's Community College Prefabs	Dunlavin, County Wicklow	Rented	24,600	30/06/2019
Colaiste Chill Mhantain	Burkeen, Wicklow	Freehold	N/A	Site Owned. PPP Building
Gaelcholáiste na Mara	Pearse Park, Arklow, County Wicklow	Site Rented	32,500	Building owned by KWETB
Gaelcholáiste na Mara Prefabs	Pearse Park, Arklow, County Wicklow	Rented	13,500	N/A
Greystones CNS - 2 prefabs 2016	Greystones Rugby Club, Greystones, County Wicklow	Rented	25,584	Site & original 3 prefabs leased by DoES
Greystones CNS - 2 prefabs 2017	Greystones Rugby Club, Greystones, County Wicklow	Rented	28,142	Site & original 3 prefabs leased by DoES
Greystones CNS - 2 prefabs 2018	Greystones Rugby Club, Greystones, County Wicklow	Rented	33,899	Site & original 3 prefabs leased by DoES
Coláiste Raithín	St Andrews, Bray, County Wicklow	Leased	23,000	28/02/2018 but continued rent on same basis to 30/09/2018

College of Further Education				
Bray Institute of Further Education	Novara Ave, Bray, County Wicklow	Freehold	N/A	N/A
Bray Institute of Further Education (four prefabs)	Novara Ave, Bray, County Wicklow	Rented	26,766	As required
Bray Institute of Further Education (dance studio)	Bray, County Wicklow	Rented	6,285	As required
Bray Institute of Further Education	Parochial Hall, Bray County Wicklow	Rented	12,722	As required

Centres				
VTOS	Old Vocational School, Athy, County Kildare	Freehold	N/A	N/A
VTOS	Riverforest Shopping Centre, Leixlip, County Kildare	Leased	73,166	Lease expired but continuing occupation on same rent.
Youthreach	Old Vocational School, Athy, County Kildare	Freehold	N/A	N/A

Category	Location	Status	Annual Rent	Lease expiry
Youthreach	Mill Lane, Leixlip, County Kildare	Leased	20,100	Lease expired but continuing occupation on same rent.
Youthreach	Jigginstown, Naas, County Kildare	Leased	34,000	March 2020
Athy Literacy	16 Nelson Street, Athy, County Kildare	Freehold	N/A	N/A
Kildare Literacy	Old Vocational School, Kildare Town, County Kildare	Freehold	N/A	N/A
Naas Adult Basic and Community Education	Jigginstown, Naas, County Kildare	Leased	37,070	October 2020
Adult & Further Education Centre/VTOS	Aras Slainte, Station Rd, Newbridge, County Kildare	Leased	173,490	14/03/2033
Manor Mills Education Centre	Manor Mills, Maynooth, County Kildare.	Freehold	N/A	N/A
Outdoor Education Centre	Weavers Square, Baltinglass, county Wicklow	Freehold	N/A	N/A
Further Education Centre	Blessington, County Wicklow	Freehold	N/A	N/A
Bray Music School	Bray, County Wicklow	Freehold	N/A	N/A
Seomra Youth Centre	Carlile House, Bray, County Wicklow	Leasehold	N/A	N/A
Adult Learning Centre	Baltinglass, County Wicklow	Freehold	N/A	N/A
The Vault Youth Centre	Arklow, County Wicklow	Freehold	N/A	N/A
Youth & Sports Centre, Arklow	The Marshlands, Arklow, County Wicklow	Site owned by Arklow TC. Building owned by KWETB	N/A	N/A
Further Education Centre	Arklow, County Wicklow	Leased	250,920	30/04/2031
Further Education Centre	The Murrough, Wicklow	Leased	194,709	30/09/2027
Further Education Centre	The Murrough, Wicklow	Leased	61,992	31/08/2027
Adult Learning Centre	Bray, County Wicklow	Leased	29,800	31/07/2022
Adult Education Centre	Bray, County Wicklow	Leased	135,000	30/04/2019
Youthreach	Bray, County Wicklow	Leased	51,962	Under negotiation
Marine House	The Murrough, Wicklow	Leased	100,000	04/09/2021
Crookstown	Crookstown, Co. Kildare	Rented	45,000	07/01/2022
Adult and Further Ed Centre	Crookstown, Co. Kildare	Leased	N/A	07/01/2022
Railway House	The Murrough, Wicklow	Leased	18,000	01/12/2021
Bray Civic Centre	Bray, County Wicklow	Leased	351,780	20/09/2036
Adult Learning Centre	Aughrim Road, Carnew	Rented	19,680	01/01/2020
Properties Leased to 3rd Parties				
Facility	Location	Occupied by	Rent Paid 2017	KWETB Status/ Annual Rent paid by KWETB
Former Abbey Community College	Wicklow Town	Gaelscoil Chill Mhantain	N/A	Freehold/ N/A
Properties and land not currently in use				
Facility	Location	Status	Annual Rent	Lease expiry
Limerick Road Site	Limerick Road, Naas, County Kildare	Freehold	N/A	N/A
Proposed Further Education and Training Centre	Maudlins Industrial Estate, Naas, County Kildare	Leased	50,000	June 2027

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

34 Charity

KWETB is a registered Charity - Charity Number CHY20928

35 Connected Persons

KWETB had related party transactions with a company connected to a Board member.
Total value of payments to this company in 2018 was €112,165.

36 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2018 were approved by the Board of KWETB on 1/04/2019.