

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

Financial Statements For The Eighteen Months Ended 31st December 2014

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.

Chairman


Brendan Weld

Date:

28/6/16

Kildare and Wicklow Education and Training Board

Statement of System of Internal Control

Responsibility for the System of Internal Control

As provided for under the Education and Training Boards Act 2013, County Kildare VEC and County Wicklow VECs were dissolved on 30 June 2013 and all assets, liabilities and staff transferred to Kildare and Wicklow Education and Training Board. The Board was formally established on 1 July 2013, constituted by former members of both County Kildare and County Wicklow VECs, and became responsible for reviewing and ensuring the effectiveness of the ETB's system of internal control. Kildare and Wicklow ETB continued to apply the Code of Practice for the Governance of VECs until the new ETB Code of Practice was completed in March 2015. Kildare and Wicklow ETB formally adopted the new code on 12th May 2015. The Audit and Finance Sub-Committees previously in place in the individual VECs were amalgamated and continued to operate until new Committees were formed following the local elections in June 2014 and the adoption of the new Code of Practice. These new Audit and Finance Committees were established in May 2015.

As Chairperson of Kildare and Wicklow ETB, I acknowledge the responsibility of the Board for ensuring that an efficient and effective system of internal control is maintained and operated. The purpose of such a system is to ensure 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:

- Clearly defining management and staff responsibilities;
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective action;
- Establishing procedures for identifying and evaluating all risks which could prevent the ETB from achieving its objectives.

The system of internal control operated in Kildare and Wicklow ETB is based on:

- Detailed administrative procedures
- Segregation of duties
- Specific authorisations
- Internal check
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.

Interim governance arrangements which were in place during the eighteen month period and prior to the ETB Code of Practice for the Governance of ETBs being completed and adopted in 2015 were:

- Multi-disciplinary, cross-organisation teams were established to plan for, manage and oversee the merger of the VECs;
- At the time of amalgamation, there were two administrative offices, using two IT systems and two sets of procedures, which was a high risk situation for Kildare and Wicklow ETB.

The bespoke IT system, the VEC Package, was merged with effect from 1 January 2014, which meant that all payments and reporting could be done on one system;

- Some policies and procedures from the former VECs have been updated and approved by Kildare and Wicklow ETB and work is continuing in this area;
- Kildare and Wicklow ETB streamlined work practices in the administrative area and between two offices;
- Kildare and Wicklow ETB is in the process of updating the risk register and expects to have a draft risk register prepared by the end of 2015.


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

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

An Internal Audit function is provided by the Internal Audit Unit – Education and Training Boards (IAU-ETB). The most recent internal audit reviews were conducted in 2014 and covered Receipts.

Annual Review of Controls

Kildare and Wicklow ETB is committed to operating an efficient, effective and economic internal control system. While no formal review of the effectiveness of the system of internal control took place in the eighteen month period ended 31 December 2014, the system was kept under review on an ongoing basis having regard to the findings of the most recent internal audits and comments made by the Comptroller and Auditor General in his management letters.

Signed:  Date: 28/6/16
Brendan Weld
Chairperson, Kildare and Wicklow ETB



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



Kildare and Wicklow Education and Training Board

I have audited the financial statements of Kildare and Wicklow Education and Training Board for the eighteen month period ended 31 December 2014 under the Education and Training Boards Act 2013 (the Act). The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the operating account, the statement of current assets and current liabilities and the related notes. The financial reporting framework applied in their preparation is that prescribed by the Minister for Education and Skills under the Act.

Responsibilities of the Board

The Board is responsible for preparation of the financial statements in accordance with the Act and with the accounting policies laid down by the Minister for Education and Skills. The Board is also responsible for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with the Act.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Board's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the financial statements

In my opinion,

- the financial statements properly present the income and expenditure of the Board for the eighteen month period ended 31 December 2014
- the statement of balances properly presents the state of affairs of the Board at 31 December 2014
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

In my opinion, the accounting records of Kildare and Wicklow Education and Training Board were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the books of account.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal control does not reflect the Board's compliance with the Code of Practice for the Governance of Vocational Education Committees, or
- there are other material matters relating to the manner in which public business has been conducted.

Internal control review

The statement on internal control discloses that the Board did not perform a review of the effectiveness of the system of internal control in the eighteen month period ended 31 December 2014, as required by the Code of Practice for the Governance of Vocational Education Committees.

Seamus McCarthy
**Seamus McCarthy
Comptroller and Auditor General
13 July 2016**

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Accounting Policies of the Financial Statements for the Eighteen Months Ended 31st December 2014

1. Establishment of the Education and Training Board

Kildare and Wicklow Education and Training Board was established on 1 July 2013. Counties Kildare and Wicklow Vocational Education Committees (VEC) were dissolved on 30 June 2013 and all assets, liabilities and staff of the VEC's transferred to the ETB on a going concern basis. Details of the assets and liabilities transferred are set out in note 13 to these financial statements.

The functions of the ETB are set out in section 10 of the Education and Training Boards Act 2013.

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 Account, a Statement of Current Assets and Current liabilities and notes to the financial statements.

The financial statements are the first accounts of the ETB and set out the financial results for the eighteen month period from 1 July 2013 to 31 December 2014.

(b) Basis of Preparation

The Operating Account presents Receipts and Payments by Programme Grouping and the resultant Cash Surplus/(Deficit) is adjusted for 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 the acquisition payments are made. State grants received to fund the purchase of tangible fixed assets are taken to income in the year received.

(d) Stocks

All consumable stocks are charged to expenditure as incurred.

(e) Superannuation

The pension entitlements of ETB staff are conferred under three of defined benefits schemes, Education and Training Board Teachers Superannuation Scheme 2015, Education Sector Superannuation Scheme 2015 and Single Public Service Pension Scheme.

Superannuation deductions made from employees pay in respect of Education and Training Board Teachers Superannuation Scheme 2015 and the Education Sector Superannuation Scheme 2015 are retained by the ETB as part of agreed Exchequer funding. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

The ETB does not make any contributions towards the schemes and has no obligation in respect of entitlements.

(f) Leased assets

All lease rentals are recognised in the period in which payments are made.

Kildare and Wicklow Education and Training Board

Operating Account For The Eighteen Months Ended 31st December 2014

	Note	2013/2014
RECEIPTS		€
Schools & Head Office	1	98,362,768
Further Education and Training	2	23,463,930
Student Support Services	3	2,273,618
Youth Services	4	2,577,543
Agencies & Self-Financing Projects	5	11,537,512
Capital	6	13,237,060
		151,452,431
PAYMENTS		
Schools & Head Office	7	98,832,402
Further Education and Training	8	24,553,454
Student Support Services	9	2,086,597
Youth Services	10	2,626,741
Agencies & Self-Financing Projects	5	11,827,369
Capital	6	13,956,549
		153,883,112
Cash Surplus/(Deficit) For Period		(2,430,681)
Movement in Other Net Current Assets	12	1,400,971
Accrual Revenue Surplus/(Deficit) For Period		(1,029,710)
Revenue Surplus/(Deficit) at 01/07/2013	13	(1,308,010)
Revenue Surplus/(Deficit) at 31/12/2014		(2,337,720)


Signed



Brendan Weld
Chairman

Date:

28/6/16


Sean Ashe
Chief Executive Officer

Date:

28/6/16


Kildare and Wicklow Education and Training Board

Statement of Current Assets and Current Liabilities as at 31st December 2014

	31/12/2014	01/07/2013
	€	€
Current Assets		
Recurrent State Grants	1,333,573	1,891,302
Capital State Grants	678,570	379,108
Other Recurrent Income	-	-
Third Party Debtors	525	540
Bank Balance	4,638,805	7,069,487
	6,651,473	9,340,437
Current Liabilities		
Recurrent State Grants	6,616,866	7,961,138
Capital State Grants	649,364	1,069,390
Other Recurrent Income	-	-
Pay & Expense liabilities	1,722,963	1,617,919
	8,989,193	10,648,447
Net Current Assets/(Liabilities)	(2,337,720)	(1,308,010)
 Represented By		
Revenue Surplus/(Deficit)	(2,337,720)	(1,308,010)

Signed


Brendan Weld - Chairman


Seán Ashe
Chief Executive

Date: 28/6/16

28/6/16

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

1 Schools & Head Office Receipts

		€
PAY		
Schools & Head Office Net Cash Grant	Department of Education and Skills	82,669,685
Retained Superannuation Contributions	Department of Education and Skills	4,539,350
		87,209,035
 NON PAY		
Schools & Head Office Net Cash Grant	Department of Education and Skills	4,918,564
Tuition Fees	Students	631,099
Bank Interest	Bank of Ireland	119,201
Leaving Certificate Appeal	Department of Education	4,554
Repeat Leaving Cert fees	Students	508
Other	Irish Life	226
		5,674,152

ASSOCIATED PROGRAMMES

School Support Services Fund	Department of Education and Skills	1,397,664
PLC Non Pay and Fees	DES/SOLAS/Students	176,778
School Completion Programme	Tusla	2,292,547
Book Grant	Department of Education and Skills	305,739
Transition Year	Department of Education and Skills	94,240
Foreign Language Assistant Grant	Department of Education and Skills	42,417
Leaving Cert Applied	Department of Education and Skills	42,884
Junior Cert Schools Programme	Department of Education and Skills/PDST	45,337
Physics and Chemistry Grant	Department of Education and Skills	10,244
Examination Supervision	Department of Education and Skills	532,209
DEIS Grant	Department of Education and Skills	479,995
VEC Election Expenses	Department of Education and Skills	1,610
Students with Disabilities Grant	DES/Equal Authority	27,827
Travellers Capitation	Department of Education and Skills	24,120
Inservice Courses	Department of Education and Skills	5,970
		5,479,581
		98,362,768

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

2 FURTHER EDUCATION AND TRAINING RECEIPTS

Further Education	FUNDER	€
VTOS	Department of Education and Skills/SOLAS	11,656,308
Youthreach	Department of Education and Skills/SOLAS	5,613,499
ALCES/SPIDAS/ITABE	Department of Education and Skills/SOLAS	3,173,840
Back to Education Initiative	Department of Education and Skills/SOLAS	1,699,631
Adult Education Guidance Service	Department of Education and Skills/SOLAS	621,880
FETAC Assessment and Supervision	Department of Education and Skills/SOLAS	256,561
Special Education Needs Initiative	Department of Education and Skills/SOLAS	219,031
Youthreach Guidance Counselling	Department of Education and Skills/SOLAS	94,943
DEIS Family Literacy	Department of Education and Skills/SOLAS	43,102
CPD YR and VTOS	Department of Education and Skills/SOLAS	40,877
Senior Traveller Centres	Department of Education and Skills/SOLAS	26,122
Quality Framework	Department of Education and Skills/SOLAS	18,136
		<u><u>23,463,930</u></u>

3 STUDENT SUPPORT SERVICES RECEIPTS

Grants and Scholarships	Department of Education and Skills	2,273,618
		<u><u>2,273,618</u></u>

4 YOUTH SERVICES RECEIPTS

Regional Task Force	Department of Health	858,939
Special Projects Youth-SPY	Department of Children and Youth Affairs	324,625
Y.P.F.S.F. STREAM 2	Department of Children and Youth Affairs	1,007,053
Youth Information	Department of Children and Youth Affairs	72,571
Youth Work Act (Development Plan)	Department of Children and Youth Affairs	122,188
Youth Club Grant (Sports Dept.)	Department of Children and Youth Affairs	146,422
Youth Café	Pobal	45,745
		<u><u>2,577,543</u></u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

5 AGENCIES and SELF-FINANCING PROJECTS

AGENCIES

Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS		
				Pay	Non Pay	Total
			€	€	€	€
1	Music Generation	Music Generation	772,985	519,362	172,031	691,393
2	Seconded Pay Recoupments	NCCA/ASTI/Tusla	306,814	306,379	-	306,379
3	School Meals	DSP	278,552	-	307,463	307,463
4	CETS Childcare Scheme	Pobal	228,706	493,696	10,120	503,816
5	Skills for Work	DDLETB	203,484	128,042	116,875	244,917
6	Sports Grant	DTIS	172,971	-	177,338	177,338
7	Further Education Support Services	CDETB	170,473	132,276	37,361	169,637
8	Momentum	SOLAS	147,923	48,046	17,000	65,046
9	Cycle to Work Scheme	Staff	89,736	-	72,724	72,724
10	Family Support Agency	Tusla	35,600	17,973	3,812	21,785
11	Advocate YourHealth	SOLAS	76,717	87,159	7,043	94,202
12	Students with Disabilities	HEA	73,584	49,200	8,754	57,954
13	Leargas Trips	Leargas	61,743	2,020	29,348	31,368
14	St. Patricks Maynooth Courses	Students	50,546	-	16,546	16,546
15	Comhairle Na Nog	Wicklow Co. Council	40,000	16,465	18,529	34,994
16	Skill VEC	CDETB	29,582	31,697	57,706	89,403
17	SmartsVET LOV	FIT	22,694	16,785	2,607	19,392
18	JCSP Library Project	PDST	15,675	-	17,453	17,453
19	Librarian Prison Service	Dept of Justice	11,590	18,208	-	18,208
20	Travel Pass Scheme	Employees	9,324	-	12,145	12,145
21	Student Assessments	Students	8,930	3,639	7,989	11,628
22	Childcare Capital Programme	Pobal	6,787	-	6,787	6,787
23	Energy Grant	SEAI	5,550	-	39,970	39,970
24	Early Childhood Care and Education	Pobal	4,500	2,519	4,500	7,019

AGENCIES

Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS		
				Pay	Non Pay	Total
			€	€	€	€
25	Childrens Playbus Dormant Accounts	Pobal	3,040	-	2,115	2,115
26	NCCA Junior Cycle Review	NCCA	2,000	-	5,500	5,500
27	CEF Association Fund	CEF fund	1,641	-	9,776	9,776
28	NIPT Droichead Research	Teaching Council	1,500	-	238	238
29	FIT Benefit 3	FIT	1,250	867	-	867
30	County Kildare Leadership Programme	KLP	997	-	-	-
31	Community Childcare Subvention	-	-	-	14,620	14,620
32	School Development & Planning	-	-	-	444	444
33	PISA Sub	-	-	-	457	457
34	NCCA Key Skills Network	-	-	-	607	607
35	Study Programs Senior Cycle	-	-	-	2,386	2,386
36	Promotion of Physical Activity in Young Ladies	-	-	-	179	179
37	Course provision for KD Childcare Committee	-	-	526	61	587
38	Remedial Works	-	-	-	17,036	17,036
39	School Activities - Bank Accounts	Various	1,492,835	-	1,842,811	1,842,811
			4,327,729	1,874,859	3,040,331	4,915,190

SELF-FINANCING PROJECTS

Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS		
				Pay	Non Pay	Total
			€	€	€	€
1	Total School Based Activities	Parents/Students	2,319,875	101,391	1,832,244	1,933,635
2	Book Rental Scheme	Parents/Students	677,361	-	883,103	883,103
3	Total Outdoor Education Centre	Various groups/DES	668,098	493,827	167,591	661,418
4	Field Trips	Parents/Students	523,317	-	402,305	402,305
5	Transition Year	Parents/Students	379,900	-	433,676	433,676
6	Student Contributions	Parents/Students	340,122	4,004	303,609	307,613
7	Student IPADs	Parents/Students	260,790	-	277,641	277,641
8	Canteen Schools	Parents/Students	251,781	90,738	173,850	264,588
9	Supervised Study	Parents/Students	224,429	206,759	20,986	227,745
10	Sports	Parents/Students	223,425	11,484	250,845	262,329
11	Exam/Class Materials	Parents/Students	195,821	-	103,971	103,971
12	Expenditure Financed by Insurance	IPBMI	162,681	-	185,120	185,120
13	Rent use of Schools/Facilities	Various groups	138,219	6,146	56,257	62,403
14	Administration	Parents/Students	112,503	-	33,905	33,905
15	Further Education	Parents/Students	105,915	41,437	102,080	143,517
16	Transport	Parents/Students	95,748	14,932	57,352	72,284
17	Musical	Parents/Students	82,027	-	66,259	66,259
18	Buildings	Parents/Students	39,962	-	61,296	61,296
19	E Books	Parents/Students	39,057	-	48,725	48,725
20	Creche Facilities	Parents/Students	57,139	109,168	4,060	113,228
21	IT	Parents/Students	45,408	-	-	-
22	LCVP	Parents/Students	40,766	-	35,406	35,406
23	School Completion Administration Fee	SCP's	28,157	-	20,344	20,344
24	Hospitality	Parents/Students	25,218	-	17,723	17,723
25	General VEC Projects	Parents/Students	22,736	-	299	299
26	Uniforms	Parents/Students	24,503	-	15,388	15,388
27	Blessington Community Education Centre	Parents/Students	22,164	8,478	25,508	33,986
28	PLC Beauty Therapy	Parents/Students	20,980	-	-	-
29	Charity Collections	Parents/Students	12,239	-	14,553	14,553
30	Vending Machine	Parents/Students	8,030	-	6,283	6,283
31	Beauty Therapy Adult Ed	Parents/Students	6,515	-	6,198	6,198
32	Telephones/Communications	Parents/Students	4,150	-	118	118

SELF-FINANCING PROJECTS

Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS		
				Pay	Non Pay	Total
			€	€	€	€
33	Maintenance	Parents/Students	4,140	-	-	-
34	Sports Promotion	Parents/Students	3,282	-	36,040	36,040
35	Meltheal Training	Parents/Students	3,100	-	-	-
36	ECDL Admin	Parents/Students	225	-	677	677
37	Music Bursary	-	-	-	32,510	32,510
38	Student Services	-	-	-	31,764	31,764
39	Canteen Adult and Further Education	-	-	-	38,635	38,635
40	Accreditation Expenses	-	-	-	-	-
41	Beauty Therapy	-	-	-	15,110	15,110
42	PLC Courses	-	-	-	62,384	62,384
43	Stenograph Machines and Materials	-	-	-	-	-
			7,209,783	1,088,364	5,823,815	6,912,180

Overall **11,537,512** **2,963,223** **8,864,146** **11,827,970**

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

6 CAPITAL

€

Receipts

Department Education & Skills 13,237,060

13,237,060

Payments

New Build

Naas Community College	2,862,789
Arklow Community College	1,942,227
Scoil Chonglais extension	568,342
St. David's Primary School, Pipers Hill	312,437
Ardscoil Rath Iomgháin - Additional Accommodation	212,564
Blessington Community College extension	181,686
Naas Community National School	167,267
St Conleth's Community College, Newbridge - Extension	129,816
Miscellaneous payments various projects	347,493

Refurbishment

Remedial works to Old St. Patricks for GCD	2,959,068
Maynooth - Refurbishment of Manor Mill	1,940,188
Refurb of former Abbey CC for Gaelscoil Chill Mhantain	558,200
St Conleth's Newbridge- SWS 2014 - Boiler	308,365
Blessington Community College - SWS 2014 - M&E upgrade	249,015
Remedial works to Old Kildare School for Kildare Gaelscoil	132,725
Coláiste Lorcaín Castledermot - SWS 2014	107,938
Miscellaneous payments 16 projects	369,355

Temporary Accommodation

Coláiste Bhríde Carnew 5 rented prefab units	104,814
Miscellaneous payments various projects	81,027

Furniture & Equipment

Naas Community College	103,354
PE Equip and other	80,519

Other

Various projects	145,072
IVEA Education & Research Building	52,280

ICT Capital

Various schools	40,009
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13,956,549

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

7 Schools & Head Office Payments

		€
PAY		
Instruction		80,113,087
Administration		4,491,050
Maintenance		<u>1,827,997</u>
		86,432,134
NON PAY		
Instruction		1,664,229
Administration		1,457,124
Maintenance		<u>3,449,057</u>
		6,570,410

ASSOCIATED PROGRAMMES

	Pay	Non Pay
	€	€
School Support Services Fund	1,851,057	822,716
PLC Non Pay	309,686	-
School Completion Programme	1,941,682	1,543,679
Book Grant Scheme	267,025	-
Transition Year	117,467	797
Foreign Language Assistants	44,316	-
Leaving Certificate Applied	88,452	-
Physics/Chemistry Grant	12,173	-
Examination Supervision	494,790	482,064
DEIS Grant	511,068	35,696
Special Classes Grant	71,551	-
Travellers Capitation	36,274	-
Students with Disabilities Grant	28,134	-
PE Equipment Grant	217	-
Junior Cert Technology Grant	1,512	-
Junior Cert Revised Syllabus Equipment Grant	2,414	-
Junior Cert Schools Grant	40,956	-
Inservice Courses	3,527	-
Special Needs Unit	3,807	-
TUI Substitution	3,549	3,549
NCTE FORFAS Discover Sensors	201	-
	<u>5,829,858</u>	<u>2,888,501</u>
		<u>2,941,357</u>
	<u><u>98,832,402</u></u>	

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

8 FURTHER EDUCATION AND TRAINING PAYMENTS

	Total €	Pay €	Non Pay €	Allowances €
Further Education				
VTOS	12,474,191	4,955,626	1,616,724	5,901,841
Youthreach	5,937,112	3,714,303	1,037,351	1,185,458
Adult Literacy Development Fund	3,242,960			
Back to Education Initiative	1,649,169			
Adult Education Guidance Service	668,061			
Further Assessment and Supervision	250,828			
Special Education Needs Initiative	201,954			
Youthreach Guidance Counselling	64,629			
FETAC External Authentication	31,444			
CPD In Further Education	21,947			
Quality Framework Youthreach	6,537			
Deis Family Literacy	3,687			
Typing Tuition	935			
	<u>24,553,454</u>			

9 STUDENT SUPPORT SERVICES PAYMENTS

	€
Grants and Scholarships	2,080,077
PLC Grants	6,520
	<u>2,086,597</u>

10 YOUTH SERVICES PAYMENTS

YPFSF	1,011,473
Local Drugs Task Force	858,938
Special Projects for Youth	324,627
Youth Work Act	145,146
Youth Café	30,150
Youth Club Grants	183,836
Youth Information	72,571
	<u>2,626,741</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

11 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme						TOTAL
	Schools & Head Office	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital	
	€	€			€	€	€
Dept. of Education and Skills	90,582,957	6,464,687	2,273,618		266,666	12,738,896	112,326,824
Dept. of Health				858,939			858,939
Dept. of Children and Youth Affairs				1,672,859			1,672,859
Gael Scoil Mhantain						498,164	498,164
SOLAS	107,538	16,999,243			224,640		17,331,421
Parents/Students	681,447				6,272,102		6,953,549
Music Generation					772,985		772,985
DSP					278,552		278,552
DDLETB					203,484		203,484
DTTS					172,971		172,971
CDETB					200,056		200,056
Staff	4,539,350				99,061		4,638,411
Tusla	2,292,547				179,841		2,472,388
Wicklow County Council					40,000		40,000
FIT					23,944		23,944
PDST					15,675		15,675
Department of Justice					11,590		11,590
SEAI					5,550		5,550
NCCA					150,819		150,819
CEF Fund					1,641		1,641
Teaching Council					1,500		1,500
Co. Kildare Leadership Programme					997		997
IPBMI					162,681		162,681
HEA					73,584		73,584
POBAL				45,745	243,033		288,778
School Completion Programmes					28,157		28,157
ASTI					13,753		13,753
Léargas					61,743		61,743
Bank	119,201						119,201
PDST	34,717						34,717
School Bank Accounts					1,492,835		1,492,835
Other	5,011				539,652		544,663
Total	98,362,768	23,463,930	2,273,618	2,577,543	11,537,512	13,237,060	151,452,431

12 Movement in Other Net Current Assets

	Balance as at 31/12/2014	Balance as at 01/07/2013	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,333,573	1,891,302	(557,729)
Increase/(Decrease) in Capital State Grants Receivable	678,570	379,108	299,462
Increase/(Decrease) in Other Recurrent Income Receivable	-	-	-
Increase/(Decrease) in Third Party Debtors	525	540	(15)
	<u>2,012,668</u>	<u>2,270,950</u>	<u>(258,282)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	6,616,866	7,961,138	1,344,272
(Increase)/Decrease in Capital State Grant Liabilities	649,364	1,069,390	420,026
(Increase)/Decrease in Other Recurrent Income Liabilities	-	-	-
(Increase)/Decrease in Pay and Expense Liabilities	<u>1,722,963</u>	<u>1,617,919</u>	<u>(105,044)</u>
	<u>8,989,193</u>	<u>10,648,447</u>	<u>1,659,254</u>
Net Movement			<u><u>1,400,971</u></u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

13 Amalgamation of VECs

Kildare and Wicklow Education and Training Board was established on 1 July 2013.

On that date the operations, staff, fixed assets, current assets, current liabilities, surpluses and deficits of the former County VEC Kildare and County VEC Wicklow transferred to Kildare and Wicklow Education and Training Board.

Details of the Current Assets, Current Liabilities, Surpluses/Deficits transferred are set out hereunder

	Kildare VEC	Wicklow VEC	TOTAL
	€	€	€
Current Assets			
Recurrent State Grants	590,340	1,300,962	1,891,302
Capital State Grants	33,639	345,469	379,108
Other Recurrent Income	-	-	-
Third Party Debtors	540	-	540
Bank Balance	3,209,758	3,859,729	7,069,487
	<u>3,834,277</u>	<u>5,506,160</u>	<u>9,340,437</u>
Current Liabilities			
Recurrent State Grants	3,378,175	4,582,963	7,961,138
Capital State Grants	566,835	502,555	1,069,390
Other Recurrent Grants	-	-	-
Pay & Expense liabilities	437,562	1,180,357	1,617,919
	<u>4,382,572</u>	<u>6,265,875</u>	<u>10,648,447</u>
Net Current Assets / (Liabilities)	<u>(548,295)</u>	<u>(759,715)</u>	<u>(1,308,010)</u>
Represented By			
Revenue Surplus / (Deficit)	<u>(548,295)</u>	<u>(759,715)</u>	<u>(1,308,010)</u>
Analysis of Revenue Surplus / (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)
	01/07/2013	01/07/2013	01/07/2013
Programme	€	€	€
Schools & Head Office	(548,295)	(759,715)	(1,308,010)
	<u>(548,295)</u>	<u>(759,715)</u>	<u>(1,308,010)</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

14 Chief Executive's Salary

In accordance with pay scales approved by the Department of Education and Skills the Chief Executive was paid €190,724 (excluding employer's P.R.S.I.) in the eighteen months December 2014.

15 Board members' expenses

Expenses are paid to Board members for travel to Board-related meetings. The aggregate expenses paid to each member in the eighteen months to the 31st December 2014 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	Other	Total	No. Board Meetings Attended	No. Board meetings eligible to attend
	€	€	€	€	€		
Mr. Michael Lawlor	11,599	3,722	-	-	15,321	5	5
Mr. Kevin Ryan	4,931	-	-	-	4,931	5	5
Mr. Patrick Doyle	4,222	2,074	-	-	6,296	5	5
Mr. Patrick Byrne	4,043	1,662	-	-	5,705	5	5
Mr. Paddy Kennedy	3,414	2,554	-	-	5,968	5	5
Mr. James Fitzmaurice	2,895	488	-	-	3,383	5	5
Mr. Brendan Wald	2,552	-	-	-	2,552	9	9
Ms. Eleanor Roche	2,315	412	-	-	2,727	5	5
Mr. James O'Shaughnessy	2,052	-	-	-	2,052	3	5
Ms. Moya Corry	1,951	-	-	-	1,951	4	5
Mr. James Ruttle	1,692	-	-	-	1,692	8	9
Mr. Patrick Maher	1,650	-	-	-	1,650	5	5
Mr. Pat Fitzgerald	1,457	-	-	-	1,457	5	5
Mr. Willie Callaghan	1,289	141	-	-	1,430	4	5
Mr. Tom Fortune	1,266	-	-	-	1,266	5	5
Ms. Fiona Lambert	1,249	-	-	-	1,249	4	5
Mr. Edward Timmins	1,149	-	-	-	1,149	6	9
Mr. Vincent McElheron	1,143	-	-	-	1,143	5	5
Ms. Ríoghnaigh Bracken	1,139	282	-	-	1,421	4	5
Ms. Geradine Cleary	921	153	-	-	1,074	4	5
Ms. Una Kelly	890	-	-	-	890	1	5
Ms. Kathleen Kelleher	885	-	-	-	885	1	5
Mr. Gall Dunne	829	-	-	-	829	4	5
Mr. Richard Daly	789	-	-	-	789	4	5
Ms. Kate Ridge	778	-	-	-	778	1	5
Ms. Emer McDaid	774	-	-	-	774	4	5
Mr. John McDonagh	764	-	-	-	764	8	5
Mr. Gerard McDonagh	738	-	-	-	738	4	5
Mr. Patrick McCarthy	656	-	-	-	656	4	5
Mr. Sylvester Bourke	631	-	-	-	631	2	5
Ms. Grainne McLoughlin	601	-	-	-	601	2	5
Mr. George William Hills	570	-	-	-	570	5	5
Ms. Angela Doherty	556	-	-	-	556	4	5
Mr. John Byrne	522	-	-	-	522	3	5
Mr. Senan Griffin	296	-	-	210	506	3	3
Ms. Elizabeth O'Gorman	316	-	-	76	392	3	4
Mr. Martin Miley Jnr	330	141	-	-	471	2	5
Ms. Teresa Murray	304	-	-	-	304	9	9
Mr. Danny Haskins	290	-	-	-	290	3	3
Mr. Mick Glynn	272	-	-	-	272	0	0
Mr. Naolse O'Cearúil	245	-	-	-	245	2	4
Mr. Darragh Fitzpatrick	224	-	-	-	224	2	4
Mr. Tommy Annesley	218	-	-	-	218	4	4
Ms. Laura Burke	184	-	-	-	184	2	2
Mr. Joe Behan	166	-	-	-	166	2	2
Mr. Noel Merrick	165	-	-	-	165	2	2
Ms. Nicola Lawless	164	-	-	-	164	4	4
Ms. Marie O'Rourke	22	-	-	-	22	2	5
Ms. Aoife Bruslin	-	-	-	-	-	3	5
Mr. Ivan Kestley	-	-	-	-	-	4	5
Mr. John McGinley	-	-	-	-	-	4	5
Mr. Mark Wall	-	-	-	-	-	4	5
Ms. Ráada Cronin	-	-	-	-	-	4	4
Ms. Fiona McLoughlin Healy	-	-	-	-	-	4	4
Ms. Jennifer Whitmore	-	-	-	-	-	4	4
Ms. Finula Haran	-	-	-	-	-	3	3
Ms. Deirdre Coughlan Murray	-	-	-	-	-	0	2
Mr. John Doyle	-	-	-	-	-	2	2
Total	€66,108	€11,629	€0	€286	€78,023		

*Where Board members are members of one or more Boards of Management, the expenses paid for attendance at these meetings are included above. The Chairman of the Board would also attend ETBI meetings and other ETB events on behalf of the Board and the associated travel costs are included above.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

16 Capital Commitments

At the 31st December the ETB had no capital commitments.

17 Contingencies

At the date of approval of these financial statements no legal proceedings in respect of events that occurred before the 31/12/2014, have been initiated against KWETB.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

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

Category	Location	Status	Annual Rent	Lease expiry
Administrative Offices				
Kildare Office	Aras Chill Dara, Naas	Owned	142,072	December 2016
Limerick Rd Site	Limerick Road, Naas, Co. Kildare	Freehold	N/A	N/A
Wicklow Office	Church Street, Wicklow	Leased	75,300	31/08/2015
Wicklow Office	Wentworth Place, Wicklow		58,100	Lease expired but continuing occupation on same rent.
		Total	279,472	
Schools				
Pipers Hill College	Kilashree, Naas, Co. Kildare	Freehold	N/A	N/A
St. Conleth's Vocational School	Newbridge, Co. Kildare	Freehold	N/A	N/A
Curragh Fest Primary School	Curragh, Co. Kildare	Rented	Peppercoill	N/A
Ardscoil Rath Iomghain	Rathangan, Co. Kildare	Freehold	N/A	N/A
St. Farnan's Post Primary School	Prosperous, Co. Kildare	Freehold	N/A	N/A
Maynooth Post Primary School	Maynooth, Co. Kildare	Freehold	N/A	N/A
Maynooth Community College	Maynooth, Co. Kildare (shared with MNS above)	Freehold	N/A	N/A
Athy College	Monasterevin Road, Athy, Co. Kildare	Freehold	N/A	N/A
Colaiste Loicain	Casfedermot, Co. Kildare	Freehold	N/A	N/A
Confey College	Leixlip, Co. Kildare	Freehold	N/A	N/A
Pipers Hill Community National School	Naas, Co. Kildare	Freehold	N/A	N/A
Naas Community College	Craddockstown Road, Naas, Co. Kildare	Freehold	N/A	N/A
Naas Community National School	Craddockstown Road, Naas, Co. Kildare (Shared with NCC)	Freehold	N/A	N/A
Former Abbey CC (Occupied by Gaelscoil Chill Mhantain)	Wicklow Town	Freehold	N/A	N/A
Avondale Community College	Rathdunum, Co. Wicklow	Freehold	N/A	N/A
Arklow Community College	Coolgraney Road, Arklow, Co. Wicklow	Freehold	N/A	N/A
Blessington Community College	Naas Road, Blessington, Co. Wicklow	Freehold	N/A	N/A
Colaiste Bhríde, Carnew	Carnew, Co. Wicklow	Freehold	N/A	N/A
Colaiste Rathún, Bray	Bray, Co. Wicklow	Freehold	N/A	N/A
Colaiste Chraobh Abhann	Kilcoole, Co. Wicklow	Freehold	N/A	N/A
Scoil Chonglais - Baltinaglass	Baltinaglass, Co. Wicklow	Freehold	N/A	N/A
St. Kevin's Community College	Dunlavin, Co. Wicklow	Freehold	N/A	N/A
St. Thomas' Community College	Novara Ave, Bray, Co. Wicklow	Freehold	N/A	N/A
Gaelcholáiste na Mara	Pearse Park, Arklow, Co. Wicklow	Site Rented	40,000	Building owned by KWETB
Colaiste Parthún, Bray - St. Andrews	Bray, Co. Wicklow	Leased	25,000	Renewal negotiations ongoing
Arklow Community College - Prefabs	Coolgraney Road, Arklow, Co. Wicklow	Leased	12,264	as required
Colaiste Bhríde, Carnew - Prefabs	Carnew, Co. Wicklow	Leased	11,456	as required
St. Thomas' C C - 4 Prefabs	Novara Ave, Bray, Co. Wicklow	Rented	32,960	as required
St. Thomas' C C - Dance Studio	Bray, Co. Wicklow	Rented	6,285	as required
St. Thomas' C C - Parochial Hall	Bray, Co. Wicklow	Rented	12,722	as required
		Total	140,687	

Kildare and Wicklow ETB

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

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

Category	Location	Status	Annual Rent	Lease expiry
Centres				
Athy VTOS	Old Vocational School, Athy, Co. Kildare	Freehold	N/A	N/A
Leixlip VTOS	Riverforest Shopping Centre, Leixlip, Co. Kildare	Leased	72,166	September 2018
Newbridge VTOS *	George's Street, Newbridge, Co. Kildare	Leased	73,250	See * below
Athy Youthreach	Old Vocational School, Athy, Co. Kildare	Freehold	N/A	N/A
Leixlip Youthreach	Mill Lane, Leixlip, Co. Kildare	Leased	20,100	December 2016
Naas Youthreach	Jigginstown, Naas, Co. Kildare	Leased	49,500	March 2015
Athy Literacy	16 Nelson Street, Athy, Co. Kildare	Leased	15,000	See ** below
Kildare Literacy	Old Vocational School, Kildare Town, Co. Kildare	Freehold	N/A	N/A
Naas Adult Basic & Community Education	Jigginstown, Naas, Co. Kildare	Leased	53,328	October 2015
Adult & Further Education Centre	Aras Slainte, Station Rd, Newbridge, Co. Kildare	Lease not agreed yet	N/A	N/A
Manor Mills Education Centre	Manor Mills, Maynooth, Co. Kildare.	Freehold	N/A	N/A
Further Education and Training Centre	Maudlins Ind Est, Naas, Co. Kildare	Leased	40,000 approx	June '16
Baltinglass Outdoor Education Centre	Weavers Square, Baltinglass	Freehold	N/A	N/A
Blessington Further Education Centre	Blessington, Co. Wicklow	Freehold	N/A	N/A
Bray Music School	Bray, Co. Wicklow	Freehold	N/A	N/A
Carlisle House Bray (Seomra Youth Centre)	Bray, Co. Wicklow	Leasehold	N/A	N/A
Adult Learning Centre Baltinglass	Baltinglass, Co. Wicklow	Freehold	N/A	N/A
The Vault Youth Centre, Arklow	Arklow, Co. Wicklow	Freehold	N/A	N/A
		Site owned by Arklow TC. Building owned by KWETB		
The Marshlands Youth & Sports Centre, Arklow	Arklow, Co. Wicklow		N/A	N/A
Arklow Further Education Centre	Arklow, Co. Wicklow	Leased	189,750	30/04/2031
Wicklow Further Education Centre	The Murrrough, Wicklow	Leased	219,366	Renewal negotiations ongoing
Bray Adult Learning Centre	Bray, Co. Wicklow	Leased	55,000	Renewal negotiations ongoing
Bray Adult Education Centre	Bray, Co. Wicklow	Leased	135,000	30/04/2019
Bray Youthreach	Bray, Co. Wicklow	Leased	52,000	Lease expired but continuing occupation on same rent.
The Murrrough Educ. & Training Centre	The Murrrough, Wicklow	Leased	58,980	18/07/2013
Carnew Adult Learning Centre	Main Street, Carnew, Co. Wicklow	Rented	7,750	as required
		Total	1,041,190	

* Two Buildings : One vacated 30/04/2013 and second vacated 30/06/2013. VTOS now housed at 2nd Floor, Aras Slainte, Station Road, Newbridge, Co. Kildare.

** Lease is on a Month to Month basis at present. It is planned that this programme will move ETB owned premises shortly

In relation to lease buildings vacated there is a provision for dilapidation of approximately €2,000.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Eighteen Months Ended 31st December 2014

19 Pension Levy

Amounts of €5,543,748.32 deducted in the form of pension levy from July 2013 to December 2014 and were paid to the Department of Education and Skills.

20 Approval of the Financial Statements

The Financial Statements for the eighteen months ended 31/12/2014 were approved by the Board of KWETB on 8th March 2016.

CONTRACT FOR PROVISION OF TRAINING AND FACILITIES

CONTRACT NO: 035252 (PO 4100007214)

It is agreed as follows:

- 1 This contract takes effect from the date of its signing by the parties hereto and is made between Kildare and Wicklow ETB ("the ETB") and

IONA TRAINING SERVICES
IONA COLLEGE
BELLEVUE
BECTIVE STREET, KELLS

("the Contractor"), individually referred to as ("Party") and collectively referred to as ("Parties") and relates to the contracted training course (the Training Course) detailed in the Particulars of Contract set out in Appendix A.

- 2 The Contractor will observe the obligations set out in the documents listed below. In the case of any conflict between the provisions of any of these documents, the provisions of this contract shall prevail:
 - The Particulars of Contract (Appendix A).
 - The Operating Procedures for Contracted Trainers (Appendix B).
 - The training specification in respect of the Training Course (the "Training Specification") (Appendix C).
 - The assessment specification applicable to the Training Course (the "Assessment Specification") (available for viewing and collection from the ETB Training Centre Curriculum Office).
 - The Contractors response to invitation to tender (Appendix D).

The Commencement Date in the Particulars of Contract (Appendix A), the Operating Procedures for Contracted Trainers (Appendix B) and the Assessment Specification may be amended by the ETB from time to time and the Contractor shall observe the obligations set out in any such amendment. The ETB may from time to time, with the consent of the Contractor, amend the Training Specification (Appendix C) and this Contract.

- 3 The Contractor agrees to observe the requirements of all relevant legislation.

Signed for on behalf of the contractor:

Name (Print): HELEN MACKEN Signature: Helen Macken
Date: 01/2/18 Position: Director of Learning & Dev.

In the Presence of:

Name (Print): Dympna Doolan Signature: Dympna Doolan
Occupation: CTO Address: KWETB

Signed for on behalf of the ETB:

Name (Print): Eileen Cullen Authorised Signature: Eileen Cullen
Date: 01.02.18 Position: TRAINING MANAGER

In the Presence of:

Name (Print): Dympna Doolan Signature: Dympna Doolan
Position: CTO KWETB

KW1EQS97 - Healthcare Support 5M4339

APPENDIX A

PARTICULARS OF CONTRACT

Contract No: 035252 (PO 410007214)

Contractor Name and Address:	SAP VENDOR NUMBER: 103796 IONA TRAINING SERVICES IONA COLLEGE BELLEVUE BECTIVE STREET, KELLS
Contract Type:	Training Courses
Course Title ¹ :	Healthcare Support 5M4339
Tender Number:	KW170074
Location:	KILDARE
Proposed Commencement Date of Training:	08.01.2018
Proposed Completion Date of Training:	26.10.2018
Number of weeks:	42 41 + 2.
Number of participants	20

Payments:

Contractors Fee	¹ 41.	€79,995	+ 2 wks.
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Participant related costs²

Certification Costs	€1,000
Other charges	€10,000
Employment Outcome Payment	€18,000
Information Return Payment	€1,000
Total Contract Value	€109,995

¹ Please refer to the associated Invitation to Tender (Appendix D) for specific requirements

² These costs are not part of the fee schedule and must be claimed on a per participant basis as per Appendix B.