

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

Financial Statements For The Year Ended 31st December 2017

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:

19/12/2019

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Statement on Internal Control

2017

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 2017 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. The Audit and Risk Committee met four times in 2017. The Finance Committee met four times in 2017. A new Code of Governance was issued in January 2019 and this was reviewed by the Board in April 2019.

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 2017.

- A Teaching and Staffing allocations and Co-operation Hours review was conducted in December 2015 and the report received in May 2017. The IAU concluded that KWETB had adequate systems of internal control in place for Teaching and Staffing allocations.
- 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.

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.

Many of these issues persisted in 2017, including further payments to the related parties in respect of capital projects, credit card expenditure not backed up by appropriate receipts or claims which did not set out the business purpose for the expenditure and expenditure of €59,000 where there was no clear business purpose and/or where relevant goods were not used by the ETB.

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 and November 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. The 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. ▪ The 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 2017, goods to the value of €1.98 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 2017, 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:

- €0.75 million had been tendered
- €0.55 million, will be covered by an ETBI framework, the tendering competition for this is currently underway
- the remaining €0.68 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 and 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 2017 was undertaken by the Audit and Risk Committee on 15th March 2018.

Signed: _____



Daragh Fitzpatrick
Chairperson

Date: _____

19/12/2018



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 2017 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 2017 and the state of affairs of the Board at 31 December 2017; 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.

Lapses in control with respect to the procurement of capital projects and other expenditure

Arising from the audit of the 2015 financial statements, I issued a special report in December 2018 which outlined significant lapses in control with respect to the procurement of capital projects and other expenditure. The statement on internal control presented by the Board with the 2017 financial statements discloses that many of the issues of concern identified in the special report persisted in 2017. The statement on internal control also discloses the action being taken by the Board to address the issues arising, including referral of some matters of concern to An Garda Síochána.

Report of the C&AG (continued)

Non-compliance with procurement rules

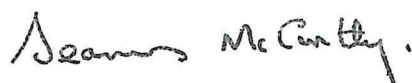
I draw attention to the statement on internal control which discloses (on page 4(d)) that Kildare and Wicklow Education and Training Board incurred significant expenditure in 2017 where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

Potential onerous lease

During the audit of the Board's 2017 financial statements, concerns arose about the terms of a 25-year lease agreed during 2017. The Board investigated the matter and has sent a report to An Garda Síochána, as outlined in the statement on internal control (on page 4 (d) under the heading 'Leasing arrangements'). Additional information has been sought about the arrangements and, depending on the information received, I may report further to Dáil Éireann in relation to the 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 2017

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	2	392	
Second Level & Post Leaving Cert.	22	13,084	
Further Education	26		13,839
Training	2		1,595
Part-time / Night Classes	5	1,623	

* 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 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 2017* €
0 - 59,999	2,059	44,347,801
60,000 - 69,999	261	16,924,726
70,000 - 79,999	170	12,523,149
80,000 - 89,999	22	1,869,280
90,000 - 99,999	18	1,690,319
100,000 - 109,999	15	1,566,847
110,000-119,999	5	571,126
>120,000	1	137,908
Total	2,551	79,631,156

*Pay Costs 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 €2,805,819 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 2017

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 with the commencement of the 2017/2018 academic year.

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 bases 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

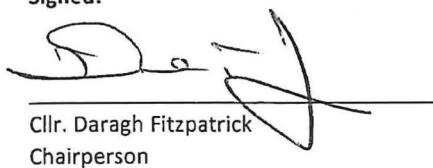
All lease rentals are expensed as incurred.

Kildare and Wicklow Education and Training Board

Operating Statement For The Year Ended 31st December 2017

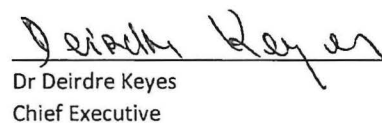
	Note	Year ended 31/12/2017 €	Year ended 31/12/2016 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	72,593,212	68,253,342
Primary School Grants	2	145,052	-
Further Education and Training Grants	3	29,298,668	26,680,356
Student Support Services Grants	4	-	-
Youth Services Grants	5	2,300,970	1,786,739
Agencies & Self-Financing Projects	6	8,480,115	8,298,289
Capital Grants	7	16,975,880	10,122,982
		129,793,897	115,141,708
PAYMENTS			
Post Primary Schools & Head Office	8	72,195,814	68,512,394
Primary School Grants	9	61,170	-
Further Education and Training	10	29,587,138	28,215,286
Student Support Services	11	18,733	74,763
Youth Services	12	2,264,407	1,786,323
Agencies & Self-Financing Projects	6	8,480,142	8,284,835
Capital	7	18,413,150	9,652,998
		131,020,554	116,526,599
Cash Surplus/(Deficit) For Year		(1,226,657)	(1,384,891)
Movement in Other Net Current Assets	23	1,227,365	1,399,770
Accrual Revenue Surplus/(Deficit) For Year		708	14,879
Revenue Surplus/(Deficit) at 1 January		(2,726,481)	(2,741,360)
Revenue Surplus/(Deficit) at 31 December		(2,725,773)	(2,726,481)

Signed:


 Cllr. Daragh Fitzpatrick
 Chairperson

Date: 19/12/2019

Signed:


 Dr Deirdre Keyes
 Chief Executive

Date: 19/12/2019

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 2017

	Note	<u>31/12/2017</u>	<u>31/12/2016</u>
		€	€
Current Assets			
Recurrent State Grants	15	2,219,760	1,257,677
Capital State Grants	16	3,499,753	1,692,720
Other Recurrent Income	17	276,088	202,814
Third Party Debtors	18	68,454	67,934
Bank Balance		4,137,834	5,364,491
		<u>10,201,889</u>	<u>8,585,636</u>
Current Liabilities			
Recurrent State Grants	19	3,673,010	2,182,655
Capital State Grants	20	665,312	2,114,758
Other Recurrent Income	21	3,850,371	3,778,851
Pay & Expense liabilities	22	4,738,969	3,235,853
		<u>12,927,662</u>	<u>11,312,117</u>
Net Current Assets/(Liabilities)		<u><u>(2,725,773)</u></u>	<u><u>(2,726,481)</u></u>
Represented By			
Revenue Surplus/(Deficit)		<u><u>(2,725,773)</u></u>	<u><u>(2,726,481)</u></u>

Analysis of revenue surplus/(deficit)

	Surplus/(deficit) 31/12/2017 €	Surplus/(deficit) 2017 €	Surplus/(deficit) 31/12/2016 €
Programme			
Schools & Head Office	(2,725,773)	(36,534)	(2,689,239)
Further Education Programme(s)	0	30,214	(30,214)
Self-financing Programmes	0	7,028	(7,028)
	<u><u>(2,725,773)</u></u>	<u><u>708</u></u>	<u><u>(2,726,481)</u></u>

Signed:

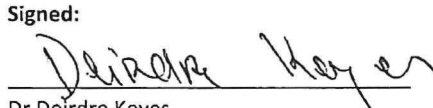


Cllr. Daragh Fitzpatrick
Chairperson

Date:

19/12/2019

Signed:



Dr Deirdre Keyes
Chief Executive

Date:

19/12/2019

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 2017

1 Post Primary Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended 31/12/2017	Year Ended 31/12/2016
Pay		€	€
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	62,527,707	58,629,367
Retained Superannuation Contributions	Education and Skills	2,913,103	2,956,302
		<u>65,440,810</u>	<u>61,585,669</u>
Non Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	4,285,298	4,226,352
Tuition Fees	Parents/students	294,213	340,554
Bank Interest	Bank of Ireland	385	1,595
Leaving Certificate Appeal	Schools	1,603	1,725
Insurance Dividend	Irish Public Bodies	133,296	89,818
Freedom of Information Fee	Other	530	-
		<u>4,715,325</u>	<u>4,660,044</u>
Associated Programmes			
School Support Services Fund	Education and Skills	1,199,821	1,145,538
ICT Infrastructure Grant	Education and Skills	379,193	-
Book Grant	Education and Skills	342,174	328,767
DEIS Grant	Education and Skills	251,544	259,662
Transition Year	Education and Skills	115,425	110,390
Leaving Cert Applied	Education and Skills	44,847	41,223
Junior Cert Schools Programme	Education and Skills/PDST	23,602	25,167
Others - 9 in total	Education and Skills	80,471	96,882
		<u>2,437,077</u>	<u>2,007,629</u>
		<u><u>72,593,212</u></u>	<u><u>68,253,342</u></u>
2 Primary School Receipts			
Capitation Grant	Education and Skills	57,460	-
Ancillary Service Grant	Education and Skills	53,404	-
Minor Works Grant	Education and Skills	17,253	-
ICT Grant	Education and Skills	10,000	-
Book Scheme Grant	Education and Skills	3,718	-
Student Equipment Grant	Education and Skills	3,217	-
		<u>145,052</u>	<u>-</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2017

3 FURTHER EDUCATION AND TRAINING RECEIPTS	Sponsoring Department/Funder	Year Ended 31/12/2017	Year Ended 31/12/2016
Further Education			
		€	€
VTOS	SOLAS	8,356,960	7,923,005
Youthreach	SOLAS	3,902,954	3,767,410
ALCES/SPIDAS/ITABE	SOLAS	2,299,565	2,285,191
Back to Education Initiative	SOLAS	1,411,095	1,304,562
Adult Education Guidance Service	SOLAS	422,357	400,016
Operational Costs FE	SOLAS	827,787	751,942
FE Capital	SOLAS	28,000	-
FETAC Assessment and Supervision	SOLAS	119,963	122,366
Special Education Needs Initiative	SOLAS	145,997	128,215
Youthreach Guidance Counselling	SOLAS	38,669	51,241
DEIS Family Literacy	SOLAS	1,962	12,972
CPD YR and VTOS	SOLAS	14,261	24,524
Refugee Programme	SOLAS	(3,188)	153,063
PLC Capitation	SOLAS	111,384	127,683
	Parents		
PLC Government Levy	/Students	1,400	11,780
FETAC External Authentication	SOLAS	-	37,181
Quality Framework	SOLAS	4,444	5,461
		17,683,610	17,106,612
Training			
Specialist Training Providers (STP)	SOLAS	2,314,939	1,973,155
Local Training Initiatives	SOLAS	2,122,803	1,943,886
Bridging Foundation & Skills Training	SOLAS	2,603,847	2,455,047
Training Centre Staff & Operations	SOLAS	1,412,979	1,217,618
Community Training Centres	SOLAS	1,070,598	895,421
Traineeships	SOLAS	1,223,483	992,556
Apprenticeship	SOLAS	866,409	96,061
Total		11,615,058	9,573,744
Total		29,298,668	26,680,356
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	277,815	272,388
Y.P.F.S.F.	Children and Youth Affairs	735,012	721,830
DCYA VFM Project	Children and Youth Affairs	140,772	39,050
Youth Work Act (Development Plan)	Children and Youth Affairs	143,527	59,820
Local Youth Club Grant Scheme	Children and Youth Affairs	438,488	93,734
Youth Café	Pobal	-	395
DCYA Youth Employment Initiative	Children and Youth Affairs	6,189	40,355
		2,300,970	1,786,739

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2017

6 Agencies and Self Financing Projects

Agencies			Year Ended 31/12/2017				Year Ended To 31/12/2016	
Item	Project	Sponsoring Department/Funder	Receipts		Payments		Receipts	Payments
			€	€	€	€		
1	School Completion Programme	Tusla	1,207,214	1,022,458	175,587	1,198,045	1,218,214	1,213,491
2	Music Generation	Music Generation	399,419	335,961	78,088	414,049	377,886	450,634
3	School Meals	Employment Affairs and Social Protection	290,445	-	258,817	258,817	231,052	229,442
4	Examination Supervision	State Examinations Commission	278,050	265,456	10,147	275,603	294,502	293,436
5	Skills for Work	Dublin Dunlaoghaire ETB	207,734	112,684	45,905	158,589	142,269	125,675
6	Seconded Pay Recoupments	NCCA/ASTI/DES/DCYA	190,257	169,293	-	169,293	176,476	164,891
7	Further Education Support Services	City of Dublin ETB Higher Education	116,955	66,205	27,133	93,338	131,913	104,170
8	Students with Disabilities	Authority	68,463	47,440	30,933	78,373	29,882	69,632
9	Leargas Trips	Leargas	64,482	6,577	60,447	67,024	38,463	51,476
10	Cycle to Work Scheme	Staff Professional Development Service for	52,103	-	51,327	51,327	29,269	30,046
11	JCSP Library Project	Teachers	30,600	-	11,238	11,238	16,675	16,968
12	Family Support Agency	Tusla	13,100	-	2,160	2,160	15,240	15,916
13	Others - 14 in total	Various	18,375	19,661	76,040	95,701	182,534	146,379
			2,937,197	2,045,735	827,822	2,873,557	2,884,375	2,912,156

Self Financing Projects

Self Financing Projects			Year Ended 31/12/2017				Year Ended To 31/12/2016	
Item	Project	Sponsoring Department/Funder	Receipts		Payments		Receipts	Payments
			€	€	€	€		
1	PLC Courses	Parents/Students	939,855	43,581	873,101	916,682	789,267	658,645
2	Total School Based Activities	Parents/Students	678,385	36,506	727,826	764,332	798,071	778,257
3	Student Contributions	Parents/Students	606,050	-	352,857	352,857	244,401	358,938
4	Transition Year	Parents/Students	488,177	2,244	451,359	453,603	422,357	441,526
5	Total Outdoor Education Centre	Various groups/DES	425,136	275,139	138,171	413,310	402,599	379,887
6	Field Trips	Parents/Students	401,425	-	507,941	507,941	584,375	563,190
7	School Activities - Bank Accounts	Various	377,295	-	356,710	356,710	256,318	262,087
8	Book Rental Scheme	Parents/Students	350,171	-	429,449	429,449	402,596	448,100
9	Canteen Schools	Parents/Students	168,440	65,721	102,225	167,946	157,207	198,233
10	Supervised Study	Parents/Students	163,788	142,330	8,297	150,627	172,687	167,554
11	Student IPADs	Parents/Students	149,331	-	139,553	139,553	144,745	147,456
12	Sports	Parents/Students	125,895	10,381	163,507	173,888	146,680	133,704
13	Exam/Class Materials	Parents/Students	101,508	-	105,671	105,671	145,785	129,861
14	Student Services	Parents/Students	94,142	-	138,297	138,297	143,999	90,821
15	Insurance Claims	IPBMI	82,778	-	37,787	37,787	77,557	97,806
16	Musical	Parents/Students	74,811	18	88,556	88,574	59,966	67,521
17	School Completion Administration Fee	SCP's	53,805	30,758	31,588	62,346	57,265	27,389
18	Administration	Parents/Students	45,201	-	33,347	33,347	15,015	62,282
19	Further Education	Parents/Students	40,895	12,981	85,150	98,131	54,756	50,190
20	Transport	Parents/Students	33,192	11,477	24,080	35,557	65,142	68,657
21	E Books	Parents/Students	25,768	-	36,050	36,050	20,606	27,220
22	Blessington Community Education Centre	Parents/Students	25,756	8,675	27,913	36,588	18,234	15,378
23	Rent use of Schools/Facilities	Various groups	21,234	5,417	28,728	34,145	27,799	43,840
24	LCVP	Parents/Students	17,075	-	22,434	22,434	24,633	31,512
25	Others - 15 in total	Parents/Students	52,805	7,965	42,795	50,760	181,854	122,625
			5,542,918	653,193	4,953,392	5,606,585	5,413,914	5,372,679
Overall Agencies and Self Financing			8,480,115	2,698,928	5,781,214	8,480,142	8,298,289	8,284,835

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.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Twelve Months Ended 31st December 2017

7 CAPITAL

	2017	2016
	€	€
Receipts		
Department of Education & Skills	16,769,148	10,086,259
Department of Transport, Tourism & Sport	206,732	36,723
	<u>16,975,880</u>	<u>10,122,982</u>
Payments		
Capital Projects		
Site Purchase		
Colaiste Bhríde	351,500	18,500
New Build		
Maynooth Education Campus	8,634,767	159,372
Naas Community College	250,016	470,388
Glenart College Arklow	-	2,120,634
Avondale Outdoor Projects area	3,330	69,208
Celbridge New Post Primary	-	3,232,487
St. Conleth's Community College	3,518,890	1,039,810
Refurbishment		
Bray - Block E Civic Centre	2,936,570	-
Bray - Block E Civic Centre rent	175,890	147,219
St Davids National School	58,390	11,918
North Wicklow Educate Together Secondary School	4,059	59,179
Maynooth Science & Home Economics Fit Out 2016	-	52,952
Gael Cholaiste Chill Dara	-	56,309
Temporary Accommodation		
Maynooth - Temporary Accommodation 2014	10,234	10,234
Maynooth - Temporary Accommodation 2016 incl Rent	66,799	229,901
Prosperous - Temporary Accommodation 2014	29,101	17,589
Prosperous - Temporary Accommodation 2013	-	17,589
Rathangan - Temporary Accommodation 2 prefabs	293,359	24,472
Avondale Community College 2016	166,640	-
Colaiste Chraobh Abhann 2016	179,953	113
St. Kevin's, Dunlavin CC 2016	177,389	-
Blessington Community College 2016	466,095	-
Colaiste Bhríde 2007	104,814	69,876
Gaelcholaiste na Mara site rental	32,500	27,083
Gaelcholaiste na Mara 2017	7,018	-

Greystones Community National School (CNS) 2016	45,662	46,141
Greystones CNS Internal changes 2015	5,618	-
Greystones CNS internal changes additional	8,881	-
Greystones Community National School 2017	9,749	-
Greystones CNS Internal change 2016		
Furniture & Equipment		
Bray Block E - Furniture & Equipment	177,645	-
Castledermot - Furniture & Equipment	9,896	-
Celbridge - Furniture & Equipment	63,018	228,985
ETBI - IVEA Research Building Furniture & Equipment	1,339	23,391
Maynooth - Furniture & Equipment	106,749	63,984
Rathangan - Temporary Accommodation Furniture & Equipment	7,500	-
Gaelcholaiste Chill Dara	-	45,146
Glenart College	52,094	-
Naas Community College	-	7,953
Naas CNS	-	500
Various schools	-	14,284
Other		
Emergency Works		
Athy - Emergency Works 2016	7,209	10,561
Colaiste Bhríde Carnew - Emergency Works 2016	2,858	25,443
Naas Community NS - Emergency Works 2014	1,884	57,134
Prosperous - Emergency Works 2014	3,118	-
Gael Cholaiste Chill Dara	-	56,309
Colaiste Bhríde Carnew Emergency Works roof 2014	-	3,578
Various schools	59,106	-
Summer Works		
Castledermot - Summer Works 2015	6,456	267,053
Confey - Summer Works 2015	2,921	56,978
Confey - Summer Works 2016	10,317	426,394
Curragh - Summer Works 2016	10,455	123,787
Scoil Chonglais - Summer Works 2016	123,977	141,430
Scoil Chonglais - Summer Works 2015	-	23,658
Various Schools		
Maynooth - Science & Home Economics Gas Works	3,075	-
Maynooth - Toilet Facilities	8,549	127,372
Rathangan - Universal Access 2014	795	-
Maynooth CBA	-	28,905
Various projects	-	19,112
ICT Capital		
Naas Community College - ICT	5,708	695
Naas Community Naas School ICT	-	5,235
Sports Capital Projects funded by Dept of Transport Tourism Sport		
Scoil Chonglais all weather pitch	91,664	5,830
St. Kevin's Dunlavin changing rooms	119,593	8,307
	18,413,150	9,652,998

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2017

8 Post Primary Schools & Head Office Payments	Year Ended 31/12/2017			Year Ended 31/12/2016
	Pay €	Non Pay €	Total €	€
PAY				
Instruction	61,265,907	13,465	61,279,372	57,392,138
Administration	2,960,154	-	2,960,154	2,913,618
Maintenance	1,247,492	33,682	1,281,174	1,257,452
	<u>65,473,553</u>	<u>47,147</u>	<u>65,520,700</u>	<u>61,563,208</u>
NON PAY				
Instruction	352	725,754	726,106	687,909
Administration	40,375	2,507,685	2,548,060	2,507,055
Maintenance	582	1,386,313	1,386,895	1,562,405
	<u>41,309</u>	<u>4,619,752</u>	<u>4,661,061</u>	<u>4,757,369</u>
ASSOCIATED PROGRAMMES				
School Support Services Fund	412,187	711,787	1,123,974	1,242,284
Book Grant Scheme	-	302,855	302,855	343,544
DEIS Grant	10,732	257,765	268,497	283,664
Transition Year	-	111,386	111,386	133,875
IT Infrastructure Grant	-	68,212	68,212	-
Leaving Certificate Applied	-	38,446	38,446	51,792
Junior Cert Schools Grant	-	29,136	29,136	25,664
Others (11 in total)	6,770	64,777	71,547	110,994
	<u>429,689</u>	<u>1,584,364</u>	<u>2,014,053</u>	<u>2,191,817</u>
			<u><u>72,195,814</u></u>	<u><u>68,512,394</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 13,084 participants as well as night classes in 5 locations, catering for 1,623 participants.

9 Primary School Payments	Year Ended 31/12/2017			Year Ended 31/12/2016
	Pay €	Non Pay €	Total €	Total €
Capitation Grant	-	18,885	18,885	-
Ancillary Service Grant	26,926	4,568	31,494	-
Minor Works Grant	-	7,343	7,343	-
Book Scheme Grant	-	848	848	-
Student Equipment Grant	-	2,600	2,600	-
	<u>26,926</u>	<u>34,244</u>	<u>61,170</u>	<u>-</u>

Primary School Payments

These relate to the provision of the primary school programme in 2 locations, catering for 392 participants.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2017

10 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2017				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2016
	€	€	€	€	€
Further Education					
VTOS	3,475,187	1,101,788	3,833,284	8,410,259	8,153,890
Youthreach	2,474,706	712,347	714,616	3,901,669	3,890,854
Adult Literacy Development Fund	1,864,560	521,726	-	2,386,286	2,294,659
Further Education Operational	302,643	502,618	-	805,261	920,620
Back to Education Initiative	1,023,838	298,761	-	1,322,599	1,332,761
Adult Education Guidance Service	311,568	80,612	-	392,180	473,500
Further Assessment and Supervision	120,038	-	-	120,038	121,878
Special Education Needs Initiative	128,250	15,894	-	144,144	148,224
PLC Non Pay	169	154,344	-	154,513	204,339
Youthreach Guidance Counselling	21,779	31,943	-	53,722	42,251
Refugee Programme	36,859	30,891	-	67,750	81,770
FETAC External Authentication	14,366	8,469	-	22,835	64,204
CPD in Further Education	0	7,163	-	7,163	26,810
Quality Framework Youthreach	0	5,193	-	5,193	4,962
Deis Family Literacy	9,100	-	-	9,100	20,676
	9,783,063	3,471,749	4,547,900	17,802,712	17,781,398
Training					
Specialist Training Providers (STP)	-	1,696,576	892,942	2,589,518	2,242,320
Local Training Initiatives	-	378,507	1,647,270	2,025,777	2,133,395
Bridging Foundation & Skills Training	20,250	723,665	2,469,573	3,213,488	2,821,477
Community Training Centres	59,023	740,770	201,586	1,001,379	1,002,107
TC Staff & Operations	678,598	776,401	-	1,454,999	1,075,883
Traineeships	94,567	421,037	437,982	953,586	1,049,301
Apprenticeship	2,379	483,045	60,255	545,679	109,405
	854,817	5,220,001	5,709,608	11,784,426	10,433,888
Total	10,637,880	8,691,750	10,257,508	29,587,138	28,215,286
Further Education and Training Payments					
These relate to the provision of Further Education Programmes in 26 locations, catering for 13,673 participants, as well as training in 2 locations, catering for 1,595 participants.					
11 STUDENT SUPPORT SERVICES PAYMENTS				€	€
Grants and Scholarships				18,733	74,763
				18,733	74,763
12 YOUTH SERVICES PAYMENTS					
YPFSF	118,727	613,610	-	732,337	724,621
Local Drugs Task Force	-	559,167	-	559,167	559,167
Special Projects for Youth	-	277,815	-	277,815	272,387
Youth Work Act	83,622	29,895	-	113,517	59,858
Youth Club Grants	11,516	426,190	-	437,706	90,885
DCYA VFM Project	-	140,771	-	140,771	39,050
DCYA Youth Employment Initiative	-	3,094	-	3,094	40,355
	213,865	2,050,542	-	2,264,407	1,786,323

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

13 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Programme							Total Year Ended 31/12/2017 €	Total Year Ended 31/12/2016 €
	Post-Primary Schools & Head Office €	Primary Schools	Further Education and Training €	Student Support Services €	Youth Services €	Agencies and Self-financing €	Capital €		
State Funding Received									
Education and Skills	72,149,243	145,052				245,522	16,740,259	89,280,076	78,434,279
SOLAS			29,287,498					29,287,498	26,715,564
Children and Youth Affairs					1,741,803			1,741,803	1,227,177
Tusla						1,220,314		1,220,314	1,233,940
Health					559,167			559,167	559,167
Music Generation						399,419		399,419	377,886
Employment Affairs and Social Protection						290,445		290,445	236,652
State Examinations Commission						278,050		278,050	-
Dublin Dunlaoghaire ETB						207,734		207,734	142,269
Transport and Sport							206,732	206,732	-
City of Dublin ETB						116,955		116,955	131,913
Higher Education Authority						68,463		68,463	29,882
Léargas						64,482		64,482	38,463
POBAL						686		686	38,559
Failte Ireland						-		-	77,922
NCCA						96,701		96,701	93,920
School Completion Programmes						53,805		53,805	57,265
PDST						30,600		30,600	16,675
Irish Public Bodies						82,778		82,778	77,557
Teaching Council						1,500		1,500	7,000
ASTI						20,964		20,964	-
NAPD						500		500	-
	72,149,243	145,052	29,287,498	-	2,300,970	3,178,918	16,946,991	124,008,672	109,496,090
Non-State funding applied to State-funded schemes									
PDST	13,942							13,942	14,667
Irish Public Bodies	133,296							133,296	89,818
Bank	385							385	1,595
Parents/Students	294,213							294,213	352,334
Other	2,133		11,170				28,889	42,192	38,448
	443,969	-	11,170	-	-	-	28,889	484,028	496,862
Other Non State Funding									
School Bank Accounts						377,295		377,295	256,318
Staff						61,792		61,792	36,129
Other						279,440		279,440	27,799
Parents/Students						4,582,669		4,582,669	4,828,510
	-	-	-	-	-	5,301,196	-	5,301,196	5,148,756
Total	72,593,212	145,052	29,298,668	-	2,300,970	8,480,114	16,975,880	129,793,896	115,141,708

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2017

14 State Funding Primary Grantor Department/Office		2017	01/01/2017*				2017				31/12/2017
		Grant Issued	Amount due from/(due to) Grantor	Receipts direct from Grantor	Receipts from other sources ^{b,c}	Total receipts	Local Funding Transfers	Cash expenditure ^d	Change in Liabilities/Debtors	Surplus/(deficit) for 2017 ^d	Amount due from/(due to) Grantor
		€	€	€	€	€	€	€	€	€	
Education and Skills											
Post Primary Schools and Head Office	Pay ^b	65,681,240	257,814	(62,527,707)	(2,913,103)	(65,440,810)		65,520,700	69,744	-	407,448
	Non-Pay ^c	4,702,469	-	(4,285,298)	(430,027)	(4,715,325)	12,857	4,661,053	40,707	708	-
	Local funding Surpluses		(28,334)				(12,857)		(520)		(41,711)
	Associated Programmes	2,406,852	(817,172)	(2,423,135)	(13,942)	(2,437,077)		2,014,053	(3,608)	-	(1,241,804)
Primary Schools		114,582	-	(145,052)		(145,052)		61,170	12,243		(71,639)
Capital		16,787,012	(422,039)	(16,740,259)	(28,889)	(16,769,148)		18,413,150	1,819,208	-	3,041,171
Student Support		-	45,641	-	-	-		18,733	-	-	64,374
Agency and Self-financing	Outdoor Education Centre & Secondment	245,522	-	(245,522)		(245,522)		245,522	-		-
Total Education and Skills^e		89,937,677	(964,090)	(86,366,973)	(3,385,961)	(89,752,934)	-	90,934,381	1,939,774	708	2,157,839
Other Funders											
SOLAS	Further Education and	29,287,498	(338,600)	(29,287,498)	(11,170)	(29,298,668)		29,610,421	(480,918)		(507,765)
Tusla	School Completion & Family	1,220,314	(547,093)	(1,220,314)	-	(1,220,314)		1,200,205	6,605	-	(560,597)
Children and Youth Affairs	Youth Affairs	1,741,803	(45,552)	(1,741,803)		(1,741,803)		1,705,241	3,118	-	(78,996)
Health	Local Drugs Task Force	559,167	(1)	(559,167)	-	(559,167)		559,167	-	-	(1)
Music Generation	Music Generation	399,419	(34,819)	(399,419)	-	(399,419)		414,049	10,124	-	(10,065)
Employment Affairs and Social Protection	Agency - Meals and Family	290,445	24,631	(290,445)	-	(290,445)		258,817	14,405	-	7,408
Dublin Dunlaoghaire ETB	Skills for Work	207,734	(155,601)	(207,734)	-	(207,734)		158,589	(4,521)	-	(209,267)
City of Dublin ETB	Agency - Further Ed Support	116,955	(59,785)	(116,955)	-	(116,955)		93,338	4,053	-	(79,349)
NCCA	Agency -	96,701	(4,018)	(96,701)		(96,701)		96,701	-		(4,018)
Faillte Ireland	Faillte Ireland	-	(24,245)	-		-		11,589	-		(12,656)
POBAL	Dormant Account & Youth	686	(7,517)	(686)		(686)		24,393	(133)		16,057
Léargas	Léargas	64,482	(17,898)	(64,482)		(64,482)		67,024	(3,615)		(18,971)
Higher Education Authority	Students with disabilities	68,463	(94,807)	(68,463)		(68,463)		78,373	(491)		(85,388)
Transport and Sport	Sports Grant	-	4,597	(206,732)		(206,732)		-	-		(202,135)
Wicklow County Council	Chomhairle Na Nog	-	(3,651)	-		-		-	-		(3,651)
Department of Justice	Librarian Prison Service	-	25,845	-		-		14,031	52		39,928
SEAI	Energy Grant	-	39,692	-		-		-	-		39,692
IPBMI	Insurance Claims	82,778	(91,523)	(82,778)		(82,778)		37,787	10,783		(125,731)
Teaching Council	Droichead Grant	1,500	3,021	(1,500)		(1,500)		6,473	(1,255)		6,739
PDST	JCSP Library Project	30,600	349	(30,600)		(30,600)		11,238	1,640		(17,373)
School Completion Programmes	School Completion	53,805	(104,811)	(53,805)		(53,805)		62,346	1,037		(95,233)
National Behaviour Support Services	National Behaviours Support	-	(13,489)	-		-		-	-		(13,489)
Marino Institute of Education	School Development and	-	308	-		-		-	-		308
Irish Sports Council	Irish Sports Council	-	(14,635)	-		-		-	-		(14,635)
	Literacy Training and	-	(2,338)	-		-		-	-		(2,338)
	Promotion of Physical Activity in Young Children										
Kildare County Council	NAPD	-	-	(500)		(500)		97	-		(403)
	ASTI	-	-	(20,964)		(20,964)		-	-		(20,964)
State Exams Commission	State Exams	-	1,227	(278,050)		(278,050)		275,603	-		(1,220)
Total Other		34,222,350	(1,460,713)	(34,728,596)	(11,170)	(34,739,766)	-	34,685,482	(439,116)	-	(1,954,113)
Total		124,160,027	(2,424,803)	(121,095,569)	(3,397,131)	(124,492,700)	-	125,619,863	1,500,658	708	203,726

Notes

- a Opening balances Balances are reported on an accruals basis.
- b Pay Grant Department of Education and Skills Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €62,527,707 and forecasted receipts for Retained Superannuation Contributions of €2,899,060. Actual receipts of Retained Superannuation Contributions were €2,913,103, €14,043 more than anticipated and are included in receipts from the Department of Education and Skill in Note 13 - Funding.
- c Non Pay Grant Department of Education and Skills Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €4,285,298 and forecasted locally raised receipts of €417,170. In 2017 actual locally raised receipts were €430,027 resulting in a surplus of receipts of €12,857 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.
- d Surplus/(Deficit) for 2017 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. In 2017, School and Head Office Non Pay Expenditure was lower than the limit by €708 and can be retained by the ETB.
- e Total The difference between the total amount received from grantors of €121,095,569 above and the total in Note 13 - Funding of €124,008,672 is represented by Retained Superannuation Contributions of €2,913,103.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

	31/12/2017	31/12/2016
	€	€
15 Current Assets - Recurrent State Grants		
Amount due from Education and Skills		
Pay Grant Underfunding	407,449	-
Associated Grant Underfunding	33,131	36,563
Third Level Grants Underfunding	358,721	339,984
Local Receipts/Receivable underfunding	-	537,326
Amount due from Youth Affairs	2,051	5,320
Amount due from SOLAS	<u>1,418,408</u>	<u>338,484</u>
	<u>2,219,760</u>	<u>1,257,677</u>
16 Current Assets - Capital State Grants		
Amount due from Dept. Of Education and Skills	<u>3,499,753</u>	<u>1,692,720</u>
	<u>3,499,753</u>	<u>1,692,720</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)	119,330	113,078
Amount due from Other Programme Funders (Non State)	<u>156,758</u>	<u>89,736</u>
	<u>276,088</u>	<u>202,814</u>
18 Current Assets - Third Party Debtors		
Community Training Centres	<u>68,454</u>	<u>67,934</u>
	<u>68,454</u>	<u>67,934</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

	31/12/2017	31/12/2016
	€	€
19 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Pay Grant Unspent	-	254,474
Associated Grants Unspent	1,274,936	852,509
Scholarship Grants Unspent	294,343	294,343
Community National School Grant Unspent	71,639	-
Local Receipts/Receivables Excess	41,711	53,372
Amount due to Solas	1,909,334	677,082
Amount due to Children and Youth Affairs	81,047	50,875
	<u>3,673,010</u>	<u>2,182,655</u>
20 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education and Skills	<u>665,312</u>	<u>2,114,758</u>
	<u>665,312</u>	<u>2,114,758</u>
21 Current Liabilities - Other Recurrent Income		
Amount held for Students	2,276,615	1,108,802
Amount held for Other Programme Funders (State)	1,296,788	1,161,596
Amount held for Other Programme Funders (Non State)	276,968	1,508,453
	<u>3,850,371</u>	<u>3,778,851</u>
22 Pay and Expense Liabilities		
Pay Liabilities	1,028,338	910,970
Expense Liabilities	3,710,631	2,324,883
	<u>4,738,969</u>	<u>3,235,853</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

23 Movement in Other Net Current Assets

	Balance as at 31/12/2017	Balance as at 31/12/2016	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	2,219,760	1,257,677	962,083
Increase/(Decrease) in Capital State Grants Receivable	3,499,753	1,692,720	1,807,033
Increase/(Decrease) in Other Recurrent Income Receivable	276,088	202,814	73,274
Increase/(Decrease) in Third Party Debtors	68,454	67,934	520
	<u>6,064,055</u>	<u>3,221,145</u>	<u>2,842,910</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	3,673,010	2,182,655	(1,490,355)
(Increase)/Decrease in Capital State Grant Liabilities	665,312	2,114,758	1,449,446
(Increase)/Decrease in Other Recurrent Income Liabilities	3,850,371	3,778,851	(71,520)
(Increase)/Decrease in Pay and Expense Liabilities	4,738,969	3,235,853	(1,503,116)
	<u>12,927,662</u>	<u>11,312,117</u>	<u>(1,615,545)</u>
Net Movement			<u><u>1,227,365</u></u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

24 Remuneration

	2017	2016
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	79,631,156	75,283,815
Termination benefits	80,268	-
	<u>79,711,424</u>	<u>75,283,815</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	<u>79,631,156</u>	<u>75,283,815</u>
	<u>79,631,156</u>	<u>75,283,815</u>

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

Pay range	No. Employees	Cost in 2017*
		€
0 - 59,999	2,059	44,347,801
60,000 - 69,999	261	16,924,726
70,000 - 79,999	170	12,523,149
80,000 - 89,999	22	1,869,280
90,000 - 99,999	18	1,690,319
100,000 - 109,999	15	1,566,847
110,000-119,999	5	571,126
>120,000	1	137,908
Total	2,551	79,631,156

*Pay Costs include employers' PRSI

(c) Termination Benefits

The termination benefits paid relate to settlements with 2 staff during the year.	80,268	-
	<u>80,268</u>	<u>-</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:

	2017	2016
	€	€
Salary	349,295	228,303
Allowances	-	-
Other (annual leave entitlement on retirement)	11,907	-
	<u>361,202</u>	<u>228,303</u>

(e) Chief Executive Salary and Benefits

	2017	2016
	€	€
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Basic Salary	123,087	121,050
Other (annual leave entitlement on retirement)	11,907	-
	<u>134,994</u>	<u>121,050</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. The Chief Executive retired on 31 December 2017.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

25 Specific Costs	2017	2016
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal	124,473	67,058
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Other	-	-
	<u>124,473</u>	<u>67,058</u>
(b) Legal Costs and Settlements		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	31,468	77,251
Conciliation and arbitration payments	-	-
Settlements *	37,500	37,500
	<u>68,968</u>	<u>114,751</u>
* Note: This 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	24,353	24,800
- expenses paid for Board Members	-	-
- expenses paid to employees	315,977	330,864
	<u>340,330</u>	<u>355,664</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	1,356	4,972
	<u>1,356</u>	<u>4,972</u>
Total	<u>341,686</u>	<u>360,636</u>
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	4,562	6,495
Other	1,052	1,007
	<u>5,614</u>	<u>7,502</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

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 2017 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	Other	Total	No. Board Meetings Attended	No. Board meetings eligible to attend
	€	€	€	€	€		
Cllr. Darragh Fitzpatrick	147	7,995			8,142	5	7
Ms. Finula Haran	494	5,142	333		5,969	5	7
Cllr. Brendan Weld	1,743		67		1,810	6	7
Mr. Noel Merrick	686			423	1,109	7	7
Cllr. Jim Ruttle	895			183	1,078	6	7
Cllr. Fiona McLoughlin Healy	408	553			961	7	7
Cllr. Nicola Lawless	718	193			911	4	7
Cllr Réada Cronin	296	389			685	7	7
Cllr. Teresa Murray	361	64	214		639	5	7
Mr. John McDonagh	394	40	141		575	6	7
Cllr. Tommy Annesley	358				358	6	7
Ms. Elizabeth O'Gorman	334				334	6	7
Mr. Joe Behan	331				331	5	7
Cllr. Edward Timmins	328				328	3	7
Ms. Deirdre Coghlan Murray	283				283	6	7
Mr. John Doyle		282			282	2	6
Cllr. Naoise O Cearúil	229				229	5	7
Cllr. Aoife Breslin	222				222	5	7
Mr John Hurley	106				106	5	7
Cllr. Jennifer Whitmore					0	7	7
Ms. Lorraine Hennessy					0	2	7
Total	€8,333	€14,658	€755	€606	€24,352		

Cllr. Jim Ruttle was appointed Chairperson in October 2016 and resigned in December 2017. Noel Merrick was appointed chairperson from 21st December 2017.

* If Board members are members of one or more Boards of Management, the expenses paid for these are included above. 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

	2017	2016
	€	€
Domestic Travel	9,774	10,814
Foreign Travel	296	4,972
	<u>10,070</u>	<u>15,786</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

28 Capital Commitments

At the date of approval of the financial statements KWETB had committed and contracted for €904,546 in capital commitments

Project	Description	€
Block E Civic Centre	Fit out	52,714
Bray	Furniture & Equipment	28,497
Colaiste Lorcahi - Castledermot	Summer Works Scheme 2015	6,456
Celbridge	Loose Furniture & Equipment	21,115
Colaiste Bhríde Carnew	Summer Works 2015	22,756
Confey College	Summer Works 2015	2,270
Confey College	Summer Works 2016	12,144
Curragh College	Summer Works Scheme 2016	3,199
Maynooth	Temporary Accommodation 2014 Rental	5,117
Maynooth	Science & HE Gas Works 2016	1,357
Maynooth	Bench Hoist	1,363
Naas Community College	Loose Furniture & Equipment	35,068
Naas Community College	New School	7,910
Prosperous	Temporary Accommodation 2014 - Rent	5,756
Rathangan	Temp Accommodation 3 additional prefabs	9,371
Rathangan	Universal Access 2017	4,453
Glenart College	New School Building	285,000
Avondale CC	2016 Temporary Accommodation	26,400
Coláiste Chraobh Abhann	2016 Temporary Accommodation	26,000
BIFE	2017 EWG Water Tanks Replacement	8,300
St. Kevin's CC, Dunlavin	2016 Temporary Accommodation	26,300
St. Kevin's CC, Dunlavin	2016 Sports Capital Grant	10,000
Scoil Chonglais	2016 Sports Capital Grant Project	13,500
Blessington CC	2016 Temporary Accommodation	157,600
Coláiste Ráithín	Per Cent for Art project	48,500
Greystones C.N.S.	2017/18 Proposed Rental of 2 prefab classrooms	78,000
Former AEC Putland Rd	2017 Additional Minor Works to Centre for ETG school	5,400
Total		904,546

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 31/12/2017.

30 Pension Related Deduction

€2,805,819 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 2017.

32 Provision of National Service

KWETB did not coordinate/Provide any national services for or on behalf of other ETB's during the period.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2017

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	Osprey Hotel, Naas, Co. Kildare	Licence	50,400	31/08/2020
Wicklow Administration Office	Church Street, Wicklow	Leased	57,810	31/08/2025
Wicklow Administration Office	Wentworth Place, Wicklow	Leased	58,100	Under negotiation
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
Curragh Post Primary School	Curragh, County Kildare	Rented	Peppercorn	N/A
Ardcoil 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
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	40,000	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
Coláiste Raithín	St Andrews, Bray, County Wicklow	Leased	23,000	28/02/2018

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	72,166	September 2018
Youthreach	Old Vocational School, Athy, County Kildare	Freehold	N/A	N/A
Youthreach	Mill Lane, Leixlip, County Kildare	Leased	20,100	Lease expired but continuing occupation on same rent.

Category	Location	Status	Annual Rent	Lease expiry
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	173,000	20 years from 2013
St. Conleth's Sports Hall	Station Road, Newbridge	Leased	50,000	20 years from 2013 with put and call after 12 years
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
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	18,450	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	40,000	June 2027

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

34 Connected Persons

During the year, KWETB entered into contracts for the provision of building related and security services with three companies that had family connections with the then CE. The total value of payments made to these companies in 2017 was €572,195

KWETB also had related party transactions with a company connected to a Board member. Total value of payments to this company in 2017 was €109,583.

35 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2017 were approved by the Board of KWETB on 27/03/2018.