

Kildare and Wicklow Education and Training Board

Financial Statements For The Year Ended 31 December 2020

Kildare and Wicklow Education and Training Board

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31 December 2020**

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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 with the consent of the Minister for Finance and 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 Signature:



Clr. Daragh Fitzpatrick

Date:

22/12/2021

Kildare and Wicklow Education and Training Board

Statement on Internal Control

Kildare and Wicklow Education and Training Board came into being on 1st 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 Vocational Education Committees of county Kildare and county Wicklow. With effect from 1st January 2014, KWETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centre/s.

The Code of Practice for the Governance of ETBs is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Practice for the Governance of ETBs was reviewed by KWETB at its April 2019 meeting.

Responsibility for the System of Internal Control

As Chairperson of Kildare and Wicklow Education and Training Board, I acknowledge the responsibility of the Board to provide oversight of an efficient, effective and economic system of internal control is maintained and operated by the Executive. The system can only provide reasonable, and not give 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

KWETB 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 actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent KWETB 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 management review of reports outlining the actual and budgeted results of programmes operated by the ETB.

The Boards Oversight Framework includes:

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

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Work of the Audit and Risk Committee and the Finance Committee.

Audit and Risk Committee

The Board's oversight on the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met six times in 2020, and a further 3 times in 2021 to consider the reporting period 2020. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Draft Annual Financial Statements
- Statement on internal control & Letter of Representation
- Risk Management Framework, including risk registers
- Audit Register
- Opinion on the effectiveness of internal control
- Reports from Executive on material matters

The Chief Executive, Director of OSD, Head of Finance, Head of Corporate Services and Adult Education Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2020 and/or 2021.

The Audit and Risk Committee reviewed the effectiveness of the system of internal control for the relevant reporting period on 16th March 2021.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met five times in 2020. The work programme of the Finance Committee included consideration of:

- Service Plan implementation
- Draft Annual Financial Statements 2020
- Recommendation to the Board of AFS 2020
- Monthly Income and Expenditure Reports
- Payment in excess of €25,000
- Contracts register
- Leasing/licencing arrangements

The Chief Executive, Director of OSD and Head of Finance and Head of Corporate Services reported to the Finance Committee in 2020.

The Finance Committee reviewed the Annual Financial Statements 2020 on 18th March 2021 and recommended their adoption to the Board.

Internal Audit

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAU-ETBs), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

Comprehensive: System of internal control is adequate and operates effectively.

Adequate: System of internal control is generally adequate and operates effectively.

Inadequate: System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from the 01 January 2020 - 31 December 2020;

Procurement Compliance Audit - An audit of Procurement Compliance was carried out in 2020 and the finalised report was received from IAU-ETBs in May 2020 and presented to the Audit and Risk Committee on 28th of May 2020, with a presentation on the findings and status of recommendation implementation given to the ARC in September 2020. The overall finding of the audit was that there was an adequate system of control in place.

A total of 15 recommendations were made in the following categories;

- 5 high recommendations of which 3 are implemented and the remaining 2 partially implemented
- 6 medium recommendations of which 5 are implemented and 1 partially implemented
- 4 low recommendations of which all 4 are implemented

Review of Previous Audit Recommendations - An audit of previous audit recommendations was carried out in 2020 and the finalised report was received from IAU-ETBs in June 2020 and presented to the Audit and Risk committee on 23rd September 2020. The overall finding of the audit was that there was an adequate system of control in place. The audit selected a sample of previous audit recommendations and determined their status of implementation.

Of the 23 audit recommendations tested

- 13 were implemented at time of audit
- Of the 10 either partially or not implemented at the time of audit, a further 9 of these have been implemented since the audit completed

IAU-ETBs audits of Local Training Initiatives and DEIS oversight also commenced in 2020 and at the time of completing this SIC were still ongoing.

Breaches of system internal control Procurement

KWETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations. There are instances where goods and services are procured across over 52 sites through competitive procurement processes, in line with KWETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on analysis of 2020 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €1,692,935 (ex.VAT) has been identified as non-compliant as follows:

- i. Expenditure of €363,108 from January to December 2020 for ICT technical support services paid to five suppliers in respect of several schools and centres. A tender process was conducted in 2020 and a new contract for the organisation is now in place.
- ii. Expenditure of €219,609.37 for agency staff from September to December 2020, paid to one supplier for several schools and centres. A new tender process is being planned for Q1 2022.
- iii. Expenditure of €210,812.99 for telecoms, broadband and associated devices from January to December 2020, paid to three suppliers for several schools and centres. A tender is being planned for Q2 2022.

- iv. Expenditure of €183,561.75 for mock exam papers, from January to December 2020, paid to three suppliers, in respect of all schools. The tender was completed in 2021 and a new Multi-supplier framework is now in place.
- v. Expenditure of €130,889.50 for ICT devices and AV equipment, from January to December 2020, paid to three suppliers, in respect of several schools and centres. A contract was put in place 2021.
- vi. Expenditure of €117,438.50 for Managed Print Services, from September to December 2020 across schools and centres for the provision of per printed page/image, paid to one supplier. The service includes the supply and installation of the print devices, consumables, licencing, software and maintenance. A tender was run to the OGP framework in 2020 and a new contract is now in place.
- vii. Expenditure of €467,515.16, paid to several suppliers, across a range of goods and services for all schools and centres including security and fire systems maintenance, bus hire, art class materials, woodwork class materials, engineering class materials, school diaries, contract cleaning, catering supplies, and electrician services. A tender process has been conducted and a contract is in place from 2021 relating to €44,896.64 of this expenditure. The remaining areas are scheduled for appropriate tender processes as part of the 2020-2021 Corporate Procurement Plan.

KWETB has developed a Corporate Procurement Plan for 2020-2021, which sets out actions to address areas of identified non-compliance and other KWETB procurement needs. KWETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements. In addition, the procurement section, in conjunction with the finance department, will be carrying out quarterly expenditure reviews in 2021 with a view to proactively addressing instances of non-compliant expenditure in our schools and centres.

Fraud

No incidents were reported under KWETBs Anti- Fraud and anti-Corruption Policy in 2020

Protected disclosures

KWETB received no protected disclosures in 2020 under the Protected Disclosure Act 2014

Risk Management

KWETB operates a robust risk management framework across the ETB, underpinned by KWETB's Risk Management Policy. Enhancements to KWETB's risk management framework continue to be made in line with best practice. Risk Registers are in place for Corporate, OSD, FET, Schools and at functional level. Registers are regularly reviewed and amended accordingly by management. The Audit and Risk Committee review and advise on registers at regular intervals. A Covid-19 Risk Register was established in 2020 in response to risks arising from Covid-19 and operates in conjunction with other risk registers. Risk management is also a standing item on the Board agenda and changes to risks are presented to the Board.

Corporate Governance Programme

KWETB is committed to the implementation of best practice corporate governance. The KWETB Corporate Governance Programme commenced in December 2018 to implement the Code of Practice for the Governance of ETBs and in response to the recommendations of the Thorn Report, C&AG audit reports and other relevant statutory instruments and circulars. The programme was implemented across the organisation diligently, comprehensively and in a transparent manner. The programme focused on 26 areas of work with 107 deliverables, and has had a substantial and positive impact on governance practices across KWETB.

The programme was overseen by a Steering Group with regular reports brought to the Board, the programme was completed in May 2020. An official external review of the programme was completed in November 2020. This external review validates the quality of the work done as part of the Corporate Governance Programme, particular with regards to procurement procedures.

Issues progressing at Sectoral level

Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. KWETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2020. The Executive has advised that KWETB is approximately less than 10% compliant with issuing pension statements to staff as at the end of 2020. This is an Issue across the ETB sector and is being pursued at national level.

Payroll Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. The migration of KWETB payroll for all staff has taken place in November 2021. The ESBS are responsible for the processing of the payroll while KWETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR function. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between KWETB and the Department of Education - Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to KWETB

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. On the 1st July 2022, KWETB are due to go live on Sun Financials v6.4 and DCS P2P, replacing their existing ESI Manser system, as part of a project to consolidate the existing financial management systems in use in the sector. This solution is already being used by six other ETBs. KWETB will be supported by ESBS to ensure a smooth transition.

Covid-19 pandemic

The Covid-19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. KWETB has taken a range of measures to monitor and mitigate the effects of Covid-19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home.

Notwithstanding the impact of Covid-19, KWETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

The impact of the Covid-19 pandemic on KWETB's control environment was assessed in the completion of the *Audit Insights Questionnaire* from OCAG and in the process of reviewing the efficacy of internal control.

KWETB has taken the following steps to manage and mitigate the effects of the pandemic on its operations:

- KWETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements;
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from Covid-19 and KWETB developed and implemented additional control measures as required;
- Measures have been put in place to support and protect staff, students and the public;
- System to track direct costs relating to Covid-19;
- Integrity of internal control not compromised.

Annual Review of Controls

KWETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 16th March 2021, completed their review of the effectiveness of the system of internal control for year ended 31 December 2020 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

- A report presented by the Executive on the review of internal controls (both verbally and by written report) at meetings of the ARC on; 13th January 2021, 24th February 2021 and 16th March 2021;
- The Audit and Risk Committee also got confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. The Chief Executive based this statement on information gathered from senior managers across the organisation;
- A review of internal and external audit reports issued in 2020, met with representatives from the C&AG and the IAU-ETBs, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations;
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 23rd March 2021;

- A review of Governance and Control activities in 2020 including:
 - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
 - Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
 - Reports from the Chief Executive, Director of OSD, Head of Finance, Head of Corporate Services and Adult Education Officer to the Audit and Risk Committee
 - Recommendations made by the C & AG in management letters or other reports
 - Recommendations made by the Internal Audit Unit
 - Risk Management Reports
 - The Risk Register is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 23rd of March 2021.

Signed: _____


Cllr. Daragh Fitzpatrick
Chairperson

Date: _____

22/12/2021



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 2020 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 2020 and the state of affairs of the Board at 31 December 2020, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

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 the system of 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.

Non-compliance with procurement rules

The statement on internal control discloses that in 2020 the Board incurred significant expenditure 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.

Seamus McCarthy
Comptroller and Auditor General

24 December 2021

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 financial statements of Kildare and Wicklow Education and Training Board 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 31 December 2020

Activities and Pay Costs

1 Main Activity

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

Service	Number of Locations*	Number of Participants**	Number of Beneficiaries***
Primary Level	3	557	
Second Level	24	12,820	
Further Education and Training (FET)****	24		10,735
Part-time / Night Classes****	5		645

* refers to locations owned or leased by the ETB.

** For primary and second level this is based on the academic year enrolment. For FET and part time / night classes this is based on the individual enrolments in the calendar year.

*** Beneficiaries refers to the total number of places taken up in the year. This is calculated by adding enrolments as on 1 January and all subsequent enrolments throughout the year.

**** Participants and Beneficiaries of Training Centres Part- time/ Night Classes are included in Further Education and Training (FET) numbers.

2 Other Services

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

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

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

3 Pay Costs

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

Pay range	No. Employees	Cost in 2020*
0-59,999	1894	48,022,258
60,000-69,999	195	12,782,443
70,000-79,999	246	18,351,985
80,000-89,999	91	7,569,381
90,000-99,999	26	2,490,043
100,000-109,999	16	1,669,135
110,000-119,999	12	1,373,195
120,000-130,000	8	995,472
Total:	2488	93,253,912

*Cost in 2020 includes employers' PRSI

The ETB does not make pension contributions in respect of employees. Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017.

ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €2,499,194 which were remitted to the Department of Education.

Kildare and Wicklow Education and Training Board

Operating Statement For The Year Ended 31st December 2020

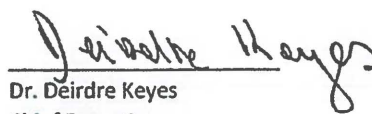
	Note	Year ended 31/12/2020	Year ended 31/12/2019
RECEIPTS		€	€
Post Primary Schools & Head Office Grants	2	84,281,416	83,054,345
Primary School Grants	3	287,543	224,768
Further Education and Training Grants	4	34,136,423	31,274,070
Student Support Services Grants	5	-	18,063
Youth Services Grants	6	2,657,372	2,520,243
Agencies & Self-Financing Projects	7	6,768,205	8,820,621
Capital	8	41,737,081	12,538,802
		169,868,040	138,450,912
 PAYMENTS			
Post Primary Schools & Head Office	9	81,453,725	81,255,216
Primary School Grants	10	240,049	223,520
Further Education and Training	11	33,601,207	28,409,911
Student Support Services	12	-	-
Youth Services	13	2,641,695	2,493,058
Agencies & Self-Financing Projects	7	5,794,032	8,341,308
Capital	8	34,648,803	15,898,122
		158,379,511	136,621,135
 Cash Surplus/(Deficit) For Year		 11,488,529	 1,829,777
 Movement in Other Net Current Assets	 24	 (8,819,035)	 (807,711)
 Accrual Revenue Surplus/(Deficit) For Year		 2,669,494	 1,022,066
Revenue Surplus/(Deficit) at 1 January		65,980	(956,086)
Revenue Surplus/(Deficit) at 31 December	15	2,735,474	65,980

Signed:


 Cllr. Daragh Fitzpatrick
 Chairperson

Date:

22/12/2021


 Dr. Deirdre Keyes
 Chief Executive

Date:

22/12/2021

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 2020

	Note	Year ended 31/12/2020	Year ended 31/12/2019
		€	€
Current Assets			
Recurrent State Grants	16	1,524,982	2,580,756
Capital State Grants	17	756,803	1,116,521
Other Recurrent Income	18	306,454	532,175
Third Party Debtors	19	117,964	82,934
Bank Balance		<u>24,481,260</u>	<u>12,992,731</u>
		<u>27,187,463</u>	<u>17,305,117</u>
Current Liabilities			
Recurrent State Grants	20	7,924,048	7,782,169
Capital State Grants	21	8,022,149	1,368,015
Other Recurrent Income	22	3,148,847	3,618,106
Pay & Expense liabilities	23	<u>5,356,945</u>	<u>4,470,847</u>
		<u>24,451,989</u>	<u>17,239,137</u>
Net Current Assets/(Liabilities)		<u><u>2,735,474</u></u>	<u><u>65,980</u></u>
Represented By			
Revenue Surplus/(Deficit)	15	<u><u>2,735,474</u></u>	<u><u>65,980</u></u>

		Retained Surplus / (Deficit) 31/12/2020 €	Revenue Surplus / (Deficit) For 2020 €	Retained Surplus / (Deficit) 31/12/2019 €
Analysis of Revenue Surplus/(Deficit)				
Programme				
Schools & Head Office		793,476	1,643,655	(850,179)
Associated Main Scheme Grants		(14,962)	(14,962)	-
Community National Schools		(627)	(627)	-
Agency Programmes		39,987	18,853	21,134
Self Financing Programmes		1,917,600	1,022,575	895,025
	15	<u><u>2,735,474</u></u>	<u><u>2,669,494</u></u>	<u><u>65,980</u></u>

Signed:


 Clr. Daragh Fitzpatrick
 Chairperson


 Dr. Dáire Keyes
 Chief Executive

Date:

22/12/2021

Date:

22/12/2021

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

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 2020

1 Accounting Policies

1. Establishment of the Education and Training Board

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

2. Significant Accounting Policies

(a) Basis of Presentation

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

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

(b) Revenue, Expenditure, Asset and Liabilities Recognition

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 receipts received and 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. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform.

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 directly 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.

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

Notes to The Financial Statements - Year Ended 31 December 2020

	Year ended 31/12/2020	Year ended 31/12/2019
	€	€
2 Post Primary Schools & Head Office Receipts		
Department of Education		
-Pay	73,188,342	74,315,721
-Non Pay	5,855,002	5,511,901
-Associated Programmes	5,047,379	2,845,479
Department of Education -sub total	84,090,723	82,673,101
Tuition fees - Students	55,261	220,892
Irish Public Bodies	135,432	157,411
Other	-	2,941
	190,693	381,244
	84,281,416	83,054,345
3 Primary School Receipts		
Department of Education	287,543	224,768
4 Further Education and Training Receipts		
SOLAS	33,996,452	31,263,501
Students	111,200	10,569
Other	28,771	-
	34,136,423	31,274,070
5 Student Support Services Receipts		
Department of Education	-	18,063
6 Youth Service Receipts		
Department of Children, Equality, Disability, Integration and Youth	2,112,192	1,961,076
Department of Health	544,480	559,167
Other	700	-
	2,657,372	2,520,243

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2020

7 Agencies and Self Financing Projects

Agencies			Year Ended 31/12/2020				Year Ended To 31/12/2019	
			Receipts	Payments		Total	Receipts	Payments
Item	Project	Sponsoring Department/Funder	€	Pay €	Non Pay €	€	€	€
1	School Completion Programme	Tusla	1,139,214	939,720	189,289	1,129,009	1,305,914	1,201,795
2	Music Generation	Music Generation	520,474	383,802	31,569	415,371	556,379	461,921
3	Secoded Pay Recoupments	Dublin Diocese/NCCA/ETBI	392,507	185,069	-	185,069	269,271	174,704
4	School Meals	Employment Affairs and Social Protection	349,122	-	333,490	333,490	430,971	395,611
5	Leargas Trips	Leargas	121,528	10,506	58,744	69,250	145,311	102,448
6	Others Agency - 11 in total	Various	87,412	175,597	72,323	247,920	525,892	582,728
			2,610,257	1,694,694	685,415	2,380,109	3,233,738	2,919,207
Self Financing Projects								
1	Student Contributions	Parents/Students	1,074,501	4,107	749,354	753,461	676,760	462,021
2	PLC Courses	Parents/Students	780,672	32,699	304,476	337,175	877,861	979,439
3	Transition Year	Parents/Students	449,979	45,513	372,986	418,499	692,087	577,116
4	Book Rental Scheme	Parents/Students	322,857	-	305,378	305,378	403,593	344,684
5	Student Services	Parents/Students	262,059	-	218,689	218,689	213,178	180,579
6	Total Outdoor Education Centre	Varlous groups/DE	238,319	267,870	54,726	322,596	390,562	390,128
7	Field Trips	Parents/Students	220,240	-	252,407	252,407	367,161	392,631
8	Supervised Study	Parents/Students	98,892	81,620	6,298	87,918	187,219	213,674
9	Community National Schools SF	Parents/Students	93,330	946	50,641	51,587	50,922	44,130
10	Canteen Schools	Parents/Students	93,171	47,257	53,067	100,324	174,663	171,849
11	Musical	Parents/Students	74,006	-	80,419	80,419	97,504	94,437
12	Rent use of Schools/Facilities	Various groups	67,333	8,321	9,855	18,176	37,088	40,735
13	School Completion Administration Fee	SCP's	64,140	2,761	11,278	14,039	34,538	48,228
14	School Based Activities	Parents/Students	63,731	-	113,539	113,539	661,103	894,485
15	Cycle to Work Scheme	Staff	53,145	-	53,155	53,155	31,662	31,652
16	School Bank Accounts	Parents/Students	-10,914	-	88,243	88,243	167,280	140,744
17	Others self financing - 18 in total		212,486	5,628	192,690	198,318	523,702	415,569
			4,157,948	496,722	2,917,201	3,413,923	5,586,883	5,422,101
Overall Agencies and Self Financing			6,768,205	2,191,416	3,602,616	5,794,032	8,820,621	8,341,308

* 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.

** Where the receipts received from any Agency and Self financing is less than €50,000 for 2020 it is included as Other Agency or Seif Financing as appropriate.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2020

8 CAPITAL		Year ended 31/12/2020	Year ended 31/12/2019
		€	€
Receipts			
Department of Education		41,321,660	11,992,654
SOLAS		401,921	506,813
Department of Transport		-	18,662
Refund		13,500	20,673
		41,737,081	12,538,802
Payments			
Facility	Expenditure	2020	2019
Abbey Community College	Emergency Works 2018	3,735	155,993
Athy Community College	Temporary Accommodation	43,564	108,030
Athy Community College	New Build	161,920	28,908
Avondale Community College	Temporary Accommodation	26,224	26,435
Scoil Chonglais, Baltinglass	Emergency Works 2017	-	760
Blessington Community College	Temporary Accommodation	246,152	197,229
Blessington Community College	Emergency Works 2018	-	7,205
Blessington Community College	Furniture & Equipment	-	839
Blessington Community College	New Extension	29,026	-
Coláiste Bhríde, Carnew	Temporary Accommodation	69,876	69,876
Coláiste Bhríde, Carnew	Emergency Works	12,483	5,807
Coláiste Bhríde, Carnew	Summer Works	-	22,756
Celbridge	Furniture & Equipment	2,433	2,064
Coláiste Ráithín	Per Cent for Art Project	11,750	23,500
Coláiste Ráithín	ICT Equipment	-	19,824
Coláiste Ráithín	Furniture & Equipment	948	7,996
Coláiste Chraobh Abhann	Temporary Accommodation	104,237	264,547
Confey Community College	Emergency Works 2020	5,543	-

Facility	Expenditure	2020	2019
Gael Choláiste Maigh Nuad	Temporary Accommodation	307,176	20,434
Gael Choláiste Maigh Nuad	F & E including ICT	43,329	-
Gaelcholaiste na Mara	Site Rental	32,500	32,500
Gaelcholáiste na Mara	Temporary Accommodation	26,954	23,912
Gaelcholáiste na Mara	Emergency Works 2019	241	35,150
Gael Cholaiste Chill Dara	Emergency Works 2019	174,120	-
Gael Scoil Nas na Riogh(Pipers Hill Campus)	Emergency Works 2020	6,152	-
Glenart College, Arklow	New Build	26,127	27,927
Glenart College, Arklow	Furniture & Equipment	1,607	44,839
Glenart College, Arklow	Emergency Works 2018	961	18,512
Greystones CNS	Temporary Accommodation	133,314	249,036
Greystones Community College	Furniture & Equipment	11,195	-
Kilbride Site Shared Campus	New Build	133,023	20,263
Maynooth Education Campus	New Build	23,032,065	8,231,554
Maynooth Education Campus	Furniture & Equipment	1,730	-
Maynooth Education Campus	ASD Units	1,150	-
Maynooth Post Primary	Temporary Accommodation	91,178	91,634
Maynooth Post Primary	Furniture & Equipment	76	13,849
Naas Community College	New Build	7,115,090	1,118,869
Naas Community College	Temporary Accommodation	86,106	304,037
Naas Community College	Temporary Accommodation - Craddockstown	1,570,561	-
Naas Community College	Temporary Accommodation - Craddockstown Furniture and Equipment	49,973	-
Naas Community National School	Furniture & Equipment	1,440	-
North Wicklow Educate Together	Rent	-	33,750
North Wicklow Educate Together	Refurbishment	-	4,312
St. Farnan's, Prosperous	Temporary Accommodation	41,257	67,581
St. Farnan's, Prosperous	New Extension	35,712	-
Ard Scoil Rath Iomgháin	Summer Works	35,522	558,546

Facility	Expenditure	2020	2019
St. Conleth's Community College	New Build	81,010	3,373,552
St. Conleth's Community College	Furniture & Equipment	46,339	447,765
St. Kevin's, Dunlavin	Temporary Accommodation	19,680	27,671
St. Thomas Community College	Emergency Works 2017	-	2,840
All Schools	COVID 19 Grants	544,578	-
SOLAS Capital			
Further Education and Training Equipment		280,746	197,292
Transfer to ONP		-	10,527
Totals		<u>34,648,803</u>	<u>15,898,121</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2020

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2020			Year Ended
	Pay	Non Pay	Total	31/12/2019
	€	€	€	€
PAY				
Instruction*	68,311,285	68,736	68,380,021	69,705,107
Administration	3,747,422	-	3,747,422	3,247,518
Maintenance	1,563,886	-	1,563,886	1,421,437
	<u>73,622,593</u>	<u>68,736</u>	<u>73,691,329</u>	<u>74,374,061</u>
NON PAY				
Instruction	-	466,126	466,126	640,522
Administration	49,089	2,318,739	2,367,828	2,456,397
Maintenance	-	1,390,933	1,390,933	1,578,220
	<u>49,089</u>	<u>4,175,798</u>	<u>4,224,887</u>	<u>4,675,140</u>
ASSOCIATED PROGRAMMES				
School Support Services Fund	233,756	584,564	818,320	998,172
IT Infrastructure Grant	-	742,322	742,322	356,850
COVID 19 Hand Sanitiser and PPE	-	696,905	696,905	-
COVID 19 Enhanced Supervision Supports	336,266	2,955	339,221	-
Book Grant Scheme	-	297,658	297,658	353,723
DEIS Grant	43,139	209,211	252,350	232,370
COVID 19 Cleaning Supports	75,518	22,707	98,225	-
Transition Year	777	80,199	80,976	108,593
COVID 19 Aide	52,015	286	52,301	-
Others	76,802	82,429	159,231	156,307
	<u>818,273</u>	<u>2,719,236</u>	<u>3,537,509</u>	<u>2,206,015</u>
			<u><u>81,453,725</u></u>	<u><u>81,255,216</u></u>

These relate to the provision of second level and PLC Programmes provided in 24 locations, catering for 12,830 participants as well as night classes in 5 locations catering for 645 participants.

*Funding of PLC's has transferred from the Department of Education to SOLAS with effect from 1st January 2020.

10 Primary School Payments	Year Ended 31/12/2020			Year Ended
	Pay	Non Pay	Total	31/12/2019
	€	€	€	€
Capitation Grant	-	95,693	95,693	64,869
Ancillary Service Grant	84,150	120	84,270	63,087
Minor Works Grant	-	33,384	33,384	89,343
ICT Grant	-	25,739	25,739	3,286
Book Scheme Grant	-	-	-	1,373
Design & Communication Grant	-	-	-	627
Psychological Test Grant	-	963	963	935
	<u>84,150</u>	<u>155,899</u>	<u>240,049</u>	<u>223,520</u>

Primary School Payments

These relate to the provision of the primary school programme in 3 locations, catering for 557 participants.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2020

11 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2020				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2019
	€	€	€	€	€
VTOS	3,445,865	1,124,390	2,893,401	7,463,656	8,212,120
PLC*	4,203,432	974,343	-	5,177,775	83,510
Youthreach	2,497,276	597,938	993,137	4,088,351	3,863,046
Traineeships	100,954	1,536,730	942,034	2,579,718	1,835,763
Specialist Training Providers (STP)	-	1,490,916	910,097	2,401,013	2,435,860
Adult Literacy Development Fund	1,107,279	336,251	-	1,443,530	1,654,266
TC Staff & Operations	1,043,221	311,617	-	1,354,838	1,341,134
Cooperation Hours	1,155,288	-	-	1,155,288	-
Back to Education Initiative	830,920	225,403	-	1,056,323	1,202,374
Community Training Centres	61,878	693,123	211,807	966,808	949,929
Further Education Operational	161,203	800,100	-	961,303	907,092
Bridging Foundation & Skills Training	-	597,718	172,150	769,868	2,548,758
Local Training Initiatives	-	391,536	200,494	592,030	1,012,268
Apprenticeship 2016+	160,446	370,233	-	530,679	355,323
Community Education	383,132	90,625	-	473,757	488,609
Adult Education Guidance Service	389,670	67,900	-	457,570	496,386
Open Call Access	-	424,499	-	424,499	-
Disadvantaged Learner IT Purchase	-	230,457	-	230,457	-
Apprenticeship	-	155,669	57,561	213,230	319,677
ESOL	184,032	821	-	184,853	185,336
COVID 19 FET Grants	-	173,794	-	173,794	-
Certification authentication & Quality Costs	121,061	557	-	121,618	-
Special Education Needs Initiative	114,791	6,244	-	121,035	104,919
Skills to Advance	1,134	115,276	-	116,410	12,300
Skills for Work	79,471	21,655	-	101,126	124,647
TEL	27,586	65,000	-	92,586	-
ITABE	79,014	5,127	-	84,141	83,934
Evening Course Training	7,955	57,365	-	65,320	2,997
Learner Support	-	63,384	-	63,384	17,131
Others	94,222	42,025	-	136,247	172,532
Total	16,249,830	10,970,696	6,380,681	33,601,207	28,409,911

Further Education and Training Payments

These relate to the provision of Further Education and Training Programmes in 24 locations, catering for 10,735 participants.

*Funding of PLC's has transferred from the Department of Education to SOLAS with effect from 1st January 2020

12 STUDENT SUPPORT SERVICES PAYMENTS

Grants and Scholarships

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13 YOUTH SERVICES PAYMENTS

UBU	-	789,242	-	789,242	-
Targeted Youth Funding Scheme	109,965	533,785	-	643,750	1,128,178
Local Drugs Task Force	-	530,067	-	530,067	559,167
Youth Club Grants	-	190,316	-	190,316	209,574
Revised Youth Funding Scheme	-	177,448	-	177,448	206,844
Youth Work Act	128,609	32,686	-	161,295	143,618
Youth Information Centre	-	101,518	-	101,518	76,139
DCEDIY Youth Employment Initiative	-	20,657	-	20,657	25,000
DCEDIY Youth Capital funding	-	20,299	-	20,299	-
DCEDIY Covid Grant	-	4,103	-	4,103	-
LGBTI+	-	3,000	-	3,000	-
DCEDIY VFM Project	-	-	-	-	144,538
Total	238,574	2,403,121	-	2,641,695	2,493,058

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

14 ANALYSIS OF RECEIPTS BY FUNDER

Programme

Funder	Post-Primary Schools & Head Office	Primary Schools	Further Education and Training	Youth Services	Agencies and Self-financing	Capital	Total Year Ended 31/12/2020	Total Year Ended 31/12/2019
	€	€	€	€	€	€	€	€
State Funding Received								
Department of Education SOLAS	84,090,723	287,543	33,996,452		172,930	41,321,660	125,872,856	95,070,526
Department of Children, Equality, Disability, Integration and Youth				2,112,192			2,112,192	1,961,076
Tusla					1,139,214		1,139,214	1,321,014
Department of Health				544,480			544,480	559,167
Music Generation					406,000		406,000	556,379
Department of Social Protection					349,122		349,122	430,971
Léargas					121,528		121,528	145,311
Seconded Pay					150,265		150,265	72,857
Other					87,412		87,412	723,886
	84,090,723	287,543	33,996,452	2,656,672	2,426,471	41,723,581	165,181,442	132,611,501
Non-State funding applied to State-funded schemes								
Irish Public Bodies -Capital Reserve	135,432						135,432	157,411
Bank	-						-	41
Parents/Students	55,261		111,200		114,474		280,935	220,892
Other			28,771	700	242,242	13,500	285,213	251,078
	190,693	-	139,971	700	356,716	13,500	701,580	629,422
Other Non State Funding								
Parents/Students					3,587,915		3,587,915	4,828,057
Staff					44,304		44,304	39,293
Other					351,699		351,699	280,459
Irish Public Bodies - Insurance Settlements					1,100		1,100	62,179
	-	-	-	-	3,985,018	-	3,985,018	5,209,988
Total	84,281,416	287,543	34,136,423	2,657,372	6,768,205	41,737,081	169,868,040	138,450,910

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

15 Source and Use of Funds

15 Source and Use of Funds	Primary Grantor	Project	2020	01/01/2020 ^a	2020					31/12/2020		
			Grant Issued	Amount due from/ (due to) Grantor	Receipts direct from Grantor ^a	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2020 ^d	Amount due from/ (due to) Grantor
Department/Office			€	€	€	€	€	€	€	€	€	€
Department of Education												
Post Primary Schools and Head Office		Pay ^b	73,347,230	368,507	(70,252,465)	(2,935,877)	(73,188,342)	-	73,691,329	66,095	-	937,589
		Non-Pay ^c	5,826,764	-	(5,855,002)	(190,693)	(6,045,695)	264,362	4,224,887	(49,971)	1,606,416	-
		Local Funding Surpluses	-	(625,749)	-	-	-	(264,362)	-	-	-	(890,111)
		Associated Programmes	5,047,380	(2,238,451)	(5,047,380)	-	(5,047,380)	-	3,537,509	238,081	(14,962)	(3,525,203)
Primary Schools		Capital	287,542	(82,643)	(287,542)	-	(287,542)	-	240,049	(74)	(627)	(130,838)
Capital		Student Support	41,321,660	105,519	(41,321,660)	(13,500)	(41,335,160)	-	34,368,057	(45,692)	-	(6,907,275)
Student Support		Agency and Self Financing	-	48,902	-	-	-	-	-	-	-	48,902
Agency and Self Financing		Outdoor Education centre	172,930	-	(172,930)	(65,389)	(238,319)	-	322,596	393	(84,670)	-
Total Department of Education			126,003,506	(2,423,915)	(122,936,979)	(3,205,459)	(126,142,438)	-	116,384,427	208,832	1,506,157	(10,466,936)
Other Funders												
SOLAS		Further Education and Training	33,996,452	(2,616,602)	(33,996,452)	(139,971)	(34,136,423)	-	33,601,208	406,169	-	(2,745,648)
SOLAS		Capital	401,921	(357,014)	(401,921)	-	(401,921)	-	280,746	120,119	-	(358,070)
Department of Children, Equality, Disability, Integration and Youth		Youth Services	2,112,192	(55,378)	(2,112,192)	(700)	(2,112,892)	-	2,111,627	(22,700)	-	(79,342)
Department of Health		Youth Services	544,480	(1)	(544,480)	-	(544,480)	-	530,067	-	-	(14,414)
Music Generation		Agency	406,000	(101,296)	(406,000)	(114,474)	(520,474)	-	415,371	206,976	-	576
Department of Social Protection		Agency	349,122	8,405	(349,122)	-	(349,122)	-	333,490	(6,695)	-	(13,923)
Seconded Pay		Agency	150,265	172,752	(150,265)	(242,242)	(392,507)	-	185,069	-	-	(34,686)
Leargas		Agency	121,528	(151,278)	(121,528)	-	(121,528)	-	69,250	(242)	-	(203,797)
Tusla		Agency	1,139,214	(649,190)	(1,139,214)	-	(1,139,214)	-	1,129,009	2,456	-	(656,939)
Other		Agency	87,412	(315,147)	(87,412)	-	(87,412)	-	247,920	(10,159)	18,853	(145,945)
Total State			39,308,586	(4,064,749)	(39,308,586)	(497,387)	(39,805,973)	-	38,903,757	695,924	18,853	(4,252,188)
Total Non State		Agency and Self Financing	-	(2,050,180)	-	(3,919,629)	(3,919,629)	-	3,091,327	(53,686)	1,144,487	(1,787,681)
Total State and Non State			165,312,092	(8,538,844)	(162,245,565)	(7,622,475)	(169,868,040)	-	158,379,511	851,070	2,669,497	(16,506,805)

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

15 Source and Use of Funds (continued)

Reconciliation of Amount due From/ (Due to) Grantor to Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities

	31/12/2020	31/12/2019
	€	€
Amount due from/ (due to) Grantor at 31 December	(16,506,805)	(8,538,839)
Bank Balance (Page 8)	24,481,260	12,992,731
Third Party Debtors (Note 19)	117,964	82,934
Pay & Expenses Liabilities (Note 23)	(5,356,945)	(4,470,846)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	2,735,474	65,980

Notes

a Opening balances

Balances are reported on an accruals basis.

b Pay

Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €70,252,465 and anticipated receipts from Retained Superannuation Contributions of €2,978,900. Actual receipts of Retained Superannuation Contributions were €2,935,877, which is €43,023 less than anticipated. This shortfall of €43,023 will be funded by the Department of Education in the 2021 Pay Grant.

c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €5,765,002, and forecasted locally raised receipts of €59,000. In 2020 actual locally raised receipts were €190,693 (Locally raised receipts includes an IPB Capital Dividend of €135,432 which was not included in original forecast estimate) resulting in a surplus of receipts of €131,693 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

d Surplus/(Deficit) for 2020

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay 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. KWETB had a Revenue Surplus of €2,669,494 for the year ended 31/12/2020 (Per Operating Statement page 7) and an Accumulated Revenue Surplus as at 31/12/2020 of €2,735,474 (Per Operating Statement page 7 and Statement of Current Assets and Current Liabilities page 8). This surplus is made up of €777,887 relating to School and Head Office Non Pay, €1,917,600 relating to Self Financing Projects and €39,987 relating to Agency Projects. The surplus on self-financing and agency is mainly accounted for by self financing PLC and Transition Year class materials, school trips and use of facilities.

e Total State funding

The difference between the total amount received from grantors of €162,245,565 above and the total in Note 14 - Funding of €165,181,442 is represented by Retained Superannuation Contributions of €2,935,877

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

	31/12/2020	31/12/2019
	€	€
16 Current Assets - Recurrent State Grants		
Amount due from Department of Education		
Pay Grant Underfunding	937,586	368,505
Associated Grant Underfunding	229,102	35,538
Third Level Grants Underfunding	343,244	343,244
Community National Schools Underfunding	10,098	41,281
Local Receipts/Receiveable underfunding	-	-
Amount due from Department of Children, Equality, Disability, Integration and Youth	4,952	2,941
Amount due from SOLAS	-	1,789,247
	<u>1,524,982</u>	<u>2,580,756</u>
17 Current Assets - Capital State Grants		
Amount due from Department of Education	756,803	1,116,521
Amount due from SOLAS	-	-
Other	-	-
	<u>756,803</u>	<u>1,116,521</u>
<p>Note: Discussions are ongoing between the Department of Education 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 leaving a balance of €648,824. The Department of Education 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. KWETB have submitted documentation in relation to the project to the Department of Education for consideration and the Department have now paid the outstanding balance in November 2021.</p>		
18 Current Assets - Other Recurrent Income		
Amount due from Department of Social Protection	-	8,405
Amount due from Secondments	-	172,752
Amount due from Music Generation	577	-
Amount due from Other Programme Funders (State)	270,246	124,406
Amount due from Other Programme Funders (Non State)	35,631	226,612
	<u>306,454</u>	<u>532,175</u>
19 Current Assets - Third Party Debtors		
Insurance Claims	-	-
Other	117,964	82,934
Bank Interest	-	-
	<u>117,964</u>	<u>82,934</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

	31/12/2020	31/12/2019
	€	€
20 Current Liabilities - Recurrent State Grants		
Amount due to the Department of Education		
Pay Grant Unspent	-	-
Associated Grants Unspent	3,754,301	2,273,988
Scholarship Grants Unspent	294,343	294,343
Community National School Grant Unspent	140,937	123,925
Local Receipts/Receivables Excess	890,111	625,749
Amount due to Solas	2,745,651	4,405,849
Amount due to Department of Health	14,414	-
Amount due to Department of Children, Equality, Disability, Integration and Youth	84,291	58,315
	<u>7,924,048</u>	<u>7,782,169</u>
21 Current Liabilities - Capital State Grants		
Amount held for the Department Of Education	7,664,079	1,011,001
Amount held for SOLAS	358,070	357,014
	<u>8,022,149</u>	<u>1,368,015</u>
22 Current Liabilities - Other Recurrent Income		
Amount held for Tusla	656,940	649,190
Amount held for Music Generation	-	101,296
Amount held for Seconded Pay	34,686	-
Amount held for DSP	13,922	-
Amount held for Leargas	203,799	151,278
Amount held for Other Programme Funders (State)	416,192	439,553
Amount held for Other Programme Funders (Non State)	1,823,308	2,276,789
	<u>3,148,847</u>	<u>3,618,106</u>
23 Pay and Expense Liabilities		
Pay Liabilities	1,340,977	1,053,684
Expense Liabilities	4,015,968	3,417,163
	<u>5,356,945</u>	<u>4,470,847</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

24 Movement in Other Net Current Assets

	Balance as at 31/12/2020	Balance as at 31/12/2019	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,524,982	2,580,756	(1,055,774)
Increase/(Decrease) in Capital State Grants Receivable	756,803	1,116,521	(359,718)
Increase/(Decrease) in Other Recurrent Income Receivable	306,454	532,175	(225,721)
Increase/(Decrease) in Third Party Debtors	117,964	82,934	35,030
	<u>2,706,203</u>	<u>4,312,386</u>	<u>(1,606,183)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	7,924,048	7,782,169	(141,879)
(Increase)/Decrease in Capital State Grant Liabilities	8,022,149	1,368,015	(6,654,134)
(Increase)/Decrease in Other Recurrent Income Liabilities	3,148,847	3,618,106	469,259
(Increase)/Decrease in Pay and Expense Liabilities	5,356,945	4,470,847	(886,098)
	<u>24,451,989</u>	<u>17,239,137</u>	<u>(7,212,852)</u>
 Net Movement			<u><u>(8,819,035)</u></u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

25 Remuneration

	2020	2019
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	93,253,912	88,781,853
Termination benefits	28,699	68,007
	<u>93,282,611</u>	<u>88,849,860</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	<u>93,253,912</u>	<u>88,781,853</u>
	<u>93,253,912</u>	<u>88,781,853</u>

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

Pay range*	No. Employees	Cost in 2020*
		€
0 - 59,999	1894	48,022,258
60,000 - 69,999	195	12,782,443
70,000 - 79,999	246	18,351,985
80,000 - 89,999	91	7,569,381
90,000 - 99,999	26	2,490,043
100,000 - 109,999	16	1,669,135
110,000 - 119,999	12	1,373,195
120,000 - 130,000	8	995,472
Total:	2488	93,253,912

*Pay ranges do include employers' PRSI.

	2020	2019
	€	€
(c) Termination Benefits		
The termination benefits made relate to a settlement with 1 staff member.	28,699	68,007
	<u>28,699</u>	<u>68,007</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:

	2020	2019
	€	€
Salary	411,396	381,204
	<u>411,396</u>	<u>381,204</u>

	2020	2019
	€	€
(e) Chief Executive Salary and Benefits		

The Chief Executive remuneration package excluding employers' PRSI for the year was:

Basic Salary - Chief Executive	117,104	111,759
	<u>117,104</u>	<u>111,759</u>

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

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

26 Specific Costs	2020	2019
	€	€
(a) Consultancy		
Legal (includes general legal advice)	59,441	51,950
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Audit Fee	145,000	157,500
	<u>204,441</u>	<u>209,450</u>

(b) Legal Costs and Settlements

under:

Legal fees - legal proceedings	99,147	51,774
Conciliation and arbitration payments	-	-
Settlements *	32,491	3,196,722
	<u>131,638</u>	<u>3,248,496</u>

The legal costs and settlements figure above relates to 6 separate legal cases (2019: 5).

Additional legal costs and settlements were paid by KWETBs insurance body.

(c) Travel and Subsistence

Travel and subsistence costs comprise:

Domestic

- expenses paid to Board Members	7,226	15,276
- expenses paid for Board Members	-	-
- expenses paid to employees	139,663	355,692
	<u>146,889</u>	<u>370,968</u>

International

- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-

Total	<u>146,889</u>	<u>370,968</u>
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(d) Hospitality

Hospitality costs incurred were:

Staff Hospitality	2,543	662
Other	369	-
	<u>2,912</u>	<u>662</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

27 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings.
The aggregate expenses paid to each member in the year ended the 31 December 2020 were:

Board member	Statutory Meetings	Attendance at			BOM	Other	Total Expenses	Total Fees
		Interview Boards	Conferences / Seminars					
	€	€	€	€	€	€	€	
Clr. Paul O'Brien	413	701	-	30	-	1,144	7,355	
Clr. Evie Sammon	151	254	-	-	-	405	2,122	
Clr. Anne Ferris	109	59	-	-	-	168	2,263	
Clr. Angela Feeney	346	119	-	-	-	465	1,839	
Mr. David O'Gorman**	734	-	713	239	333	2,019	-	
Clr. Ide Cussen	192	85	-	-	-	277	1,132	
Ms. Deirdre O'Donovan	391	-	-	57	-	448	566	
Clr. Bernard Caldwell	100	237	-	-	-	337	424	
Clr. Daragh Fitzpatrick*	49	209	-	-	-	258	424	
Clr. Kevin Duffy	498	-	-	-	-	498	-	
Clr. Patsy Glennon	372	-	-	76	-	448	-	
Ms. Alice O'Donnell	192	-	136	-	-	328	-	
Mr Noel Merrick	142	-	-	-	-	142	-	
Clr. Lourda Scott	126	-	-	-	-	126	-	
Clr. Peter Hamilton	93	-	-	-	-	93	-	
Ms. Hilary Anne Murray	47	-	-	-	-	47	-	
Clr. Tom Fortune	-	-	-	23	-	23	-	
Mr. Stephen Horan	-	-	-	-	-	-	-	
Ms. Caoimhe Molloy	-	-	-	-	-	-	-	
Mr. Gerald Gallaher	-	-	-	-	-	-	-	
Mr. Noel Magee	-	-	-	-	-	-	-	
Ms. Siobhain Grogan	-	-	-	-	-	-	-	
Total	3,955	1,664	849	425	333	7,226	16,125	

*Chairperson from September 2019

*ETBI Representative

**National Parents' Council for ETB Schools

28 Committee Fees	2020	2019
The following fees were paid to Non- Board Committee members	€	€
Audit & Risk Committee (ARC) (No. of Non Board ARC members 2020 5; 2019 5)	3,341	-
Finance Committee (FC) (No. of Non Board FC members 2020 3; 2019 2)	923	928
	<u>4,264</u>	<u>928</u>

29 Chief Executive's Travel Expenses	2020	2019
	€	€
Domestic Travel	4,419	5,139
Foreign Travel	-	-
	<u>4,419</u>	<u>5,139</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

30 Capital Commitments

At the date of approval of the financial statements KWETB had committed and contracted for €6,986,049 (2019 €3,035,558) in capital commitments

All of the above capital expenditure will be Exchequer funded.

31 Lease Commitments

At 31 December 2020 KWETB had future minimum lease payments under non- cancellable operating leases as follows:

	31/12/2020	31/12/2019
	€	€
Leases which expire:		
Within one year	1,186,300	1,220,217
Between one and five years	477,658	202,884
After 5 years	15,576,151	13,648,417
	<u>17,240,109</u>	<u>15,071,518</u>

32 Contingencies

At the date of approval of these financial statements, there was five applications to the High Court - from one claimant for three statutory appeals regarding Labour Court decisions and two Judicial Reviews .

33 Additional Superannuation Contribution

€2,499,194 was deducted from staff by way of Additional Superannuation Contribution and paid over to the Department of Education and Skills.

34 Write - Offs

In 2019 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes.
In 2020, €85.49 was written off on behalf of KWETB.

35 Annual Contribution to Education and Training Boards Ireland.

Kildare and Wicklow ETB made a contribution of € 42,700 to ETBI in 2020.

36 Charity Note

KWETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number CHY 20928

37 Connected Persons

There were no transactions with connected persons during the year.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

38 Property	Primary level and Post Primary Level	Centres	Head Office	Others	Total
Property in use:					
Owned (Appendix 1)	18	5		5	28
Not Owned- Leased (Note 38A)	3	16	4	19	42
Not Owned- Other (Note 38B)	6	1			7
Property not in Use (Note 38C)		2		3	5
Properties in use by a 3rd Party (Note 38D)				7	7
Total	27	24	4	34	69

38A Property not Owned - Leased	Location	Annual Rent per agreement	Expiry Date
Administrative Offices			
		€	
Kildare Administration Office	Aras Chill Dara, Naas, Co. Kildare	142,605	Lease expired but continuing
Naas Training Services & Admin Offices	Osprey Business Park, Naas, Co. Kildare	61,200	31/08/2021
Wicklow Administration Office	Church Street, Wicklow, Co. Wicklow	57,810	31/08/2025
Wicklow Administration Office	Wentworth Place, Wicklow, Co. Wicklow	58,100	Lease expired but continuing occupation on same rent.
Post Primary Schools			
Curragh Post Primary School	Curragh, Co. Kildare	Peppercorn	N/A
Greystones CNS	Greystones Rugby Club, Greystones, Co. Wicklow	25,584	As required
Project 10 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	28,142	As required
Project 13 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	33,899	As required
Project 14 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	32,500	N/A
Gaeilchólaiste na Mara	Pearse Park, Arklow, Co. Wicklow	13,500	As required
Gaeilchólaiste na Mara	Pearse Park, Arklow, Co. Wicklow	6,000	As required
Centres			
FET Celbridge	Unit 1, M4 Business Park, Celbridge, Co. Kildare	259,120	26/11/2034
Naas Adult Basic and Community Education	Jigginstown, Naas, Co. Kildare	37,070	Lease expired negotiations underway
Adult & Further Education Centre/VTOS	Aras Slaínte, Station Rd, Newbridge, Co. Kildare	173,490	14/03/2033
St. Conleth's Sports Hall	Station Road, Newbridge, Co. Kildare	50,142	14/03/2110 (with put and call after 11 years 2023)
Unit 22 Manor Mills	Manor Mills, Maynooth, Co. Kildare	30,750	01/02/2022
Further Education Centre	Fernhill Plaza, Arklow, Co. Wicklow	250,920	01/04/2030
Further Education Centre	The Murrough, Wicklow, Co. Wicklow	174,552	30/09/2027
Further Education Centre	The Murrough, Wicklow, Co. Wicklow	61,992	31/08/2027
Adult Learning Centre	1 Brennan's Parade, Bray, Co. Wicklow	29,800	31/07/2022
Youthreach	Sunbeam Hse, Bray, Co. Wicklow	102,500	31/05/2021
Marine House	The Murrough, Wicklow, Co. Wicklow	100,000	04/09/2021
Crookstown	Crookstown, Co. Kildare	45,000	16/01/2022
Railway House	The Murrough, Wicklow, Co. Wicklow	18,000	02/01/2022
Bray Civic Centre	Bray, Co. Wicklow	351,780	20/09/2036
FET Carnew	Aughrim Road, Carnew, Co. Wicklow	22,140	31/03/2023
Youthreach	Mill Lane, Leixlip, Co. Kildare	20,100	Lease expired but continuing occupation on same rent.
Youthreach	Jigginstown, Naas, Co. Kildare	34,000	Lease expired negotiations underway
Leased Temporary Accommodation on owned properties (see details of owned properties on Appendix 1)			
St. Farnan's Post Primary School	Prosperous, Co. Kildare	11,513	31/12/2021
Project 4 Temp. Accommodation	Prosperous, Co. Kildare	17,589	31/12/2021
Project 5 Temp. Accommodation	Prosperous, Co. Kildare	12,152	31/12/2021
Project 6 Temp. Accommodation	Prosperous, Co. Kildare	12,152	31/12/2021
Maynooth Post Primary Project 2a & 2b Temp. Accommodation	Moyglare Rd. Maynooth, Co. Kildare	21,746	31/12/2020
Maynooth Post Primary Project 3 Temp. Accommodation	Moyglare Rd. Maynooth, Co. Kildare	61,466	31/12/2020
Maynooth Post Primary Project 1 Temp. Accommodation	Moyglare Rd. Maynooth, Co. Kildare	10,224	31/12/2020
Gael Cholaiste Mhaigh Nuad	Moyglare Rd. Maynooth, Co. Kildare	63,960	30/06/2021
Project 22 Temp. Accommodation	Moyglare Rd. Maynooth, Co. Kildare	63,960	30/06/2021
Athy College	Monasterevin Road, Athy, Co. Kildare	40,679	31/12/2021
Project 8 Temp. Accommodation	Monasterevin Road, Athy, Co. Kildare	40,679	31/12/2021
Naas Community College	Craddockstown Road, Naas, Co. Kildare	81,357	31/12/2021
Project 7 Temp. Accommodation	Craddockstown Road, Naas, Co. Kildare	81,357	31/12/2021
Avondale Community College	Bathdrum, Co. Wicklow	26,224	30/06/2021
Project 11 Temp. Accommodation	Bathdrum, Co. Wicklow	26,224	30/06/2021
Blessington Community College	Naas Road, Blessington, Co. Wicklow	51,660	30/06/2021
Project 19 Temp. Accommodation	Naas Road, Blessington, Co. Wicklow	51,660	30/06/2021
Blessington Community College	Naas Road, Blessington, Co. Wicklow	87,305	30/06/2021
Project 17 Temp. Accommodation	Naas Road, Blessington, Co. Wicklow	87,305	30/06/2021
Coláiste Bhríde	Carnew, Co. Wicklow	69,876	30/06/2021
Project 21 Temp. Accommodation	Carnew, Co. Wicklow	69,876	30/06/2021
Coláiste Chraobh Abhann	Kilcoole, Co. Wicklow	36,457	30/06/2021
Project 12 Temp. Accommodation	Kilcoole, Co. Wicklow	36,457	30/06/2021
Coláiste Chraobh Abhann	Kilcoole, Co. Wicklow	39,655	30/06/2021
Project 16 Temp. Accommodation	Kilcoole, Co. Wicklow	39,655	30/06/2021
St. Kevin's Community College	Dunalavin, Co. Wicklow	19,680	30/06/2021
Project 20 Temp. Accommodation	Dunalavin, Co. Wicklow	19,680	30/06/2021
Bray Institute of Further Education (four prefabs)	Novara Ave, Bray, Co. Wicklow	26,766	As required
Bray Institute of Further Education (dance studio)	Bray, Co. Wicklow	6,285	As required
Bray Institute of Further Education	Parochial Hall, Bray Co. Wicklow	12,722	As required

38B Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Centres				
Coliste Ráithín	Bray, Co Wicklow	PPP		
Colaiste Chill Mhantain	Burkeens, Wicklow, Co. Wicklow	PPP		
Naas Community College	Craddockstown Road, Naas, Co. Kildare	Owned by DE		
Naas Community National School	Craddockstown Road, Naas, Co. Kildare	Owned by DE		
Adult and Further Ed Centre	Crookstown, Co. Kildare	Licence		25 Rolling Licence
Brannocktown Community National School	Brannockstown, Kiccullen, Co. Kildare	Licence		10 Agreed period from 03/08/2018 on 6 monthly rolling basis
Greystones Community College	Greystones Co. Wicklow	Leased by DES on behalf		

38C Properties not in use:		
Location	Status	
Centres		
Proposed Further Education and Training Centre	Maudlins Industrial Estate, Naas, Co. Kildare	Leased
Florence Road Centre (Old Ráithín)	Florence Road, Bray, Co. Wicklow	Owned
Naas Site	Osberstown, Naas, Co. Kildare	Owned
Celbridge Site	Commons, Celbridge, Co. Kildare	Owned
Carnew Site	Carnew, Co. Wicklow	Owned

38D Properties In use by a 3rd Party				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Gaelcholáiste Chill Dara	Limerick Road, Naas, Co. Kildare	Owned		Lease currently under discussion
Former Abbey Community College	Wicklow Town, Co. Wicklow	Owned		Licence currently under discussion
Gael Scoil Nas Na Rí	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned		Lease currently under discussion
Celbridge Community School Site	Moortown Celbridge Co Kildare	Owned		Lease currently under discussion
ETBI	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned		Lease currently under discussion
Temporary Accommodation	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned		
St. David's National School	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned		Lease currently under discussion

Notes:

Owned - KWETB/DE hold full title and ownership of these properties.

Leased - KWETB holds a lease for these properties.

Licensed - KWETB holds a licence for these properties. A licence is used for shorter term agreements where KWETB do not wish to commit to a long term lease due to operational reasons and funding.
KWETB Properties in use by a third party also operate under a licence agreement as KWETB do not issue leases for any of its properties.

Managed - The property is owned by another party (usually Department of Education or County Council) and KWETB only manage the property or part thereof. KWETB is not the owner or the patron.

Service Level Agreement - Similar to Managed Properties.

PPP - Public Private Partnership

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. KWETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, KWETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

Since March 2020 the pandemic has had financial implications for KWETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2020 we received the following additional COVID 19 related funding

Department of Education - COVID 19 Operational supports including Minor Works Grant for a full return to school- €3,089,570
Department of Education - COVID 19 Additional Supervision Arrangements - €446,145
Department of Education - Calculated Grades Aides - €44,507
SOLAS - COVID 19 FET grants including Minor Works - €195,000
Department of Children, Equality, Disability, Integration and Youth - Youth Services €4,103

The additional grant assistance provided funding across a range of areas of expenditure arising from the pandemic such as:

Cleaning support
Hand sanitiser and PPE
Enhanced Supervision Support
Minor Works including classroom reconfiguration
Additional Short term COVID related leases
Calculated Grades Aides
Software licences and IT equipment

The additional costs incurred were partially offset by savings in the areas of

Travel and Subsistence
Consumables
Substitution Costs and
Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where classes did not take place as scheduled and there was a drop in learner payments.

KWETB has taken the following steps to manage and mitigate the effects of the pandemic on its operation:

KWETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.

The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and KWETB developed and implemented additional control measures as required.

The Department of Education put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. KWETB is participating in these structures to ensure a joined-up approach across the education sector.

In the short term we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. In the medium to long term, the ETB sector will also have a significant role to play in the overall system response needed for labour market activation which will form part of a broader cross government and cross agency response. This has been seen already in particular through the provision of measures contained in the Government July Jobs Stimulus such as the Skills to Connect initiative and retrofitting courses which are being rolled out across ETBs.

Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2020 were approved by the Board of KWETB on 23rd March 2021.

Kildare and Wicklow Education and Training Board

Year Ended 31 December 2020

Appendix 1

Kildare and Wicklow ETB owns the following properties from which it provides educational services:

Category	Location
Primary level and Post Primary Level	
Pipers Hill College	Kilashee, Naas, County Kildare
St. Conleth's Community College	Newbridge, County Kildare
Ardscoil Rath Iomghain	Rathangan, County Kildare
St. Farnan's Post Primary School	Prosperous, County Kildare
Maynooth Post Primary School	Moyglare Road Maynooth, County Kildare
Maynooth PP and Maynooth CC	Maynooth, County Kildare
Gaelcholaiste Mhaigh Nuad	Manor Mills Maynooth, County Kildare
Athy College	Monasterevin Road, Athy, County Kildare
Colaiste Lorcaín	Castledermot, County Kildare
Confey College	Leixlip, County Kildare
Avondale Community College	Rathdrum, County Wicklow
Glenart College	Coolgraney Road, Arklow, County Wicklow
Blessington Community College	Naas Road, Blessington, County Wicklow
Coláiste Bhríde	Carnew, County Wicklow
Coláiste Chraobh Abhann	Kilcoole, County Wicklow
Scoil Chonglais	Baltinglass, County Wicklow
St. Kevin's Community College	Dunlavin, County Wicklow
Bray Institute of Further Education	Novara Ave, Bray, County Wicklow
FET Centres	
VTOS & Youthreach	Old Vocational School, Athy, County Kildare
Manor Mills Education Centre	Manor Mills, Maynooth, Co. Kildare
Kildare Literacy	Old Vocational School, Kildare Town, County Kildare
Further Education Centre	Blessington, County Wicklow
Adult Learning Centre	Baltinglass, County Wicklow
Other Centres	
Outdoor Education Centre	Weavers Square, Baltinglass, County Wicklow
Bray Music School	Bray, County Wicklow
Seomra Youth Centre	Carlisle House, Bray, County Wicklow
The Vault Youth Centre	Arklow, County Wicklow
Youth & Sports Centre, Arklow	The Marshlands, Arklow, County Wicklow