

Kildare and Wicklow Education and Training Board

Financial Statements For The Year Ended 31 December 2021

Kildare and Wicklow Education and Training Board

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Friday 31 December 2021**

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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.

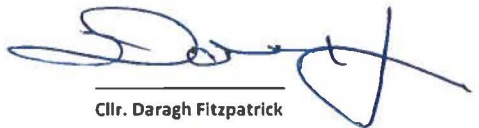
Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education with the consent of the Minister for Finance and Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or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



Cllr. Daragh Fitzpatrick

Date:

19/12/2022.

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, Kildare and Wicklow ETB 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, Kildare and Wicklow ETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centre/s.

The Code of Governance for 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 Governance was adopted by Kildare and Wicklow ETB at its April 2019 meeting.

The Board for Kildare and Wicklow ETB was constituted in July 2019, and subsequently established Finance and Audit and Risk Committees.

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 controls is maintained and operated. 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

Kildare and Wicklow ETB have 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 Kildare and Wicklow ETB achieving its objectives.

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

- Detailed administrative procedures.
- Segregation of duties.
- Specific authorisations.
- Internal 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 controls 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.
- Recommendations made by the Internal Audit Unit – ETBs
- Work of the Audit and Risk Committee and the Finance Committee.

Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met six times in 2021. 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 of Internal Control and Letter of Representation
- Risk Management Framework, including risk registers

- Risk Register
- Audit Register
- Reports from Executive on material matters
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Director of OSD, Director of FET, and Director of Schools, and the Head of Finance, met with the Audit and Risk Committee in 2021 and/or 2022.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 15th March 2022.

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 2021. The work programme of the Finance Committee included consideration of:

- Service Plan implementation
- Draft Annual Financial Statements 2021 (AFS)
- Recommendation to the Board of draft AFS 2021
- Monthly Income and Expenditure Accounts
- Payments in excess of €25,000
- Contracts register
- Leasing/licencing arrangements

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2021.

The Finance Committee reviewed the annual report of the Audit and Risk Committee containing their opinion on the effectiveness of internal control and draft Annual Financial Statements 2021 on 16th March 2022 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-ETB), 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 2021 - 31 December 2021;

An audit of the DEIS programme was commenced in November 2020 and the finalised report was received from IAU-ETBs in April 2022 and presented to the Audit and Risk Committee on 19th May 2022. The overall finding of the Report was that there was an adequate system of Controls in place. A total of 5 recommendations were made – 1 high, 2 medium and 2 low. KWETB is in the process of implementing the recommendations.

An audit of Local Training Initiatives was commenced in October 2020 and at time of completing the SIC 2021, a final audit report was outstanding. An audit of the School Meals Programme was commenced in September 2021 and at the time of completing the SIC 2021, a final audit report was outstanding.

An audit of Youth Services was commenced in November 2021 and at the time of completing the SIC 2021, the audit was still ongoing.

Kildare and Wicklow ETB maintain an *Audit Register*, capturing all audit recommendations and tracking their implementation, the register is reviewed regularly by the ARC.

Breaches of system internal control Procurement-

Kildare Wicklow ETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements. There are instances where goods and services are procured across over 50 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 2021 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €1,235,494 (ex. VAT), 3% of overall spend has been identified as non-compliant as follows:

(i) Expenditure of €564,932, from January to December 2021, for the provision of Recruitment Agency Services to supply fixed term and Temporary Agency Staff throughout KWETB. A tender competition was run in 2022 and a new framework was put in place in Q2 2022.

ii) Expenditure of €125,260 which is for one supplier for the provision of IT managed services and print services. This supplier held 2 x print management contracts: one contract expired in Q3 2021 and was transferred to our Managed Print Services Contract, the 2nd contract expired in Q3 2022 and the process of transferring the contract is ongoing. A new contract for the provision of ICT Managed Services control was also put in place in Q3 2022, following a complex tendering process.

(iii) Expenditure of €120,252 for billing of voice and data, network carriers, both mobile and landlines. The OGP has launched a new framework and we will be tendering to this framework in 2023.

(vi) Expenditure of €84,030 for catering supplies and school meals, one contract is now in place and others tendered and scheduled for evaluation stage in Q1 2023.

(vi) Expenditure of €67,383 for IT Equipment – 2 suppliers – for IT & AV Equipment. Contracts in place both IT and AV – addressing with budget holders to switch to contracted suppliers.

(v) Expenditure of €65,996, is (2 suppliers) for school books (Primary School – where current contract is in place for Post Primary) and Exam papers. KWETB has now put a new Mock Exam Papers framework in place and we will explore the inclusion of primary school books in the ETB school books framework.

(iv) Expenditure of €64,315 for Bus Hire – comprising of 2 bus companies, both currently in contract signing stage. A new bus hire framework is now in place.

(vii) Expenditure of €143,326 paid to several suppliers, across a range of goods and services including Managed Print contracts working through end of term conditions, security systems, postage and contract cleaning. Managed print is currently being switched to contracted supplier. We are planning tenders for contract cleaning and postage/franking in 2023.

KWETB has developed a Corporate Procurement Plan for 2022, 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.

Non-effective Expenditure

A 10-year lease on an industrial unit was commenced in June 2017, preceded by a one year licence, with the intention of providing electrical apprenticeships, other training courses and office spaces. The fitout was

commenced which enabled some training to take place. The premises was reviewed and was considered unsuitable for further development without considerable financial investment. For a period it was used for storage and ICT disaster recovery. KWETB exited the lease in 2022. The costs associated with the industrial unit up to 31/12/2021 were €763,307. The additional costs incurred in 2022 was €85,178 which includes a lease exit fee of €50,000. The savings resulting from the early exit were €348,155.

Fraud

One, low risk, non-financial, indiscretion that could be construed as fraud under the Anti-Fraud and Corruption policy was reported in 2021. Internal controls were adjusted to ensure the indiscretion is not repeated. There was no financial or material impact on either party. No further action is anticipated.

Protected disclosures

Kildare and Wicklow ETB received no protected disclosures in 2021 under the Protected Disclosure Act 2014

Risk Management

Kildare and Wicklow ETB operates a robust risk management framework across the ETB, underpinned by KWETB's Risk Management Policy. Enhancements to the ETBs risk management framework continue to be made in line with best practice. Risk registers are in place for Corporate, OSD, FET, Schools and at a functional level. They are reviewed at regular intervals. The Audit and Risk Committee review and advise on registers at regular intervals. Risk Management is also a standing item on the Board agenda.

Issues progressing at Sectoral level

Breaches of system internal control - 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 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs. Due to resourcing issues with The Access Group, (including Covid-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Payroll Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services for the Education and Training sector.

Payroll

The migration of Kildare and Wicklow ETB payroll to ESBS for all staff took place in November 2021. The ESBS is 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 Kildare and Wicklow

ETB 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 Kildare and Wicklow ETB

Expenses including Travel and Subsistence

Processing of expenses including Travel and Subsistence (T&S) payments is also transitioning to ESBS during 2022 and 2023. A schedule is being developed for ETBs to migrate Expenses to ESBS during 2022 and 2023 to include Kildare and Wicklow ETB.

Apprentice payroll

Kildare and Wicklow ETB have transitioned their apprentice payroll to ESBS managed payroll service in August 2020.

Learner payments

Kildare and Wicklow ETB have transitioned their learner payments to the managed service set up by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) February 2022.

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, Kildare and Wicklow ETB, went 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.

Covid-19 Pandemic

The ongoing Covid-19 pandemic in 2021 resulted in continued measures to monitor and mitigate the effects of Covid-19 including maintaining safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home.

Notwithstanding the impact of the ongoing pandemic, Kildare and Wicklow ETB 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 ongoing pandemic on the ETBs control environment was considered during the review of internal control and assisted by the completion of the *Audit Insights Questionnaire* from the OCAG.

Assessments of the impact of Covid-19 were carried out and the results are as follows;

- Plans were put in place to ensure that operations continued as normal in line with regulatory requirements;
- The Corporate Risk Register includes risks associated with specifically the impact of the pandemic and details relevant mitigating actions;
- Measures have been put in place to support and protect staff, students and public;
- Public health guidelines are followed at all times;
- Integrity of internal control not compromised.

Annual Review of Controls


Kildare and Wicklow ETB 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 15th March 2022, completed their

review of the effectiveness of the system of internal financial control for year ended 31 December 2021 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 15th March 2022. The Audit and Risk Committee received 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 2021 and to date in 2022, met with representatives from the C&AG and the IAU-ETB, 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 22nd March 2022;
- A review of Governance and Control activities in 2021 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, Director of FET, Director of Schools and Head of Finance, 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 from DOSD/Chief Risk Officer
 - The Risk Register that 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 22nd of March 2022.

Signed: 
Chairperson

Date: 19/2/2022



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 2021 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 2021 and the state of affairs of the Board at 31 December 2021, 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-effective expenditure on a leased unit

The Board has disclosed in the statement on internal control that it exited the lease of a premises in 2022. The ten-year lease commenced in 2017, and the premises had been rented under a licence agreement prior to this. The premises was intended to become a training centre. Fitout expenses were incurred, and some training was delivered. However, the premises was reviewed and was considered unsuitable for further development. The Board incurred costs totaling €848,000 in the period 2015 to 2022 in respect of the premises. As the building had not been used for the planned purpose, the Board's expenditure on rent and other related costs was ineffective.

Report of the C&AG (continued)

Non-compliance with procurement rules

The statement on internal control discloses that in 2021 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

20 December 2022

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
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

Kildare and Wicklow Education and Training Board

Operating Statement For The Year Ended 31 December 2021


	Note	Year ended 31/12/2021	Year ended 31/12/2020
		€	€
RECEIPTS			
Post Primary Schools & Head Office Grants	3	91,079,706	84,281,416
Primary School Grants	4	347,368	287,543
Further Education and Training Grants	5	31,369,976	34,136,423
Youth Services Grants	6	2,801,031	2,657,372
Agencies & Self-Financing Projects	7	7,259,783	6,768,205
Capital	8	35,261,071	41,737,081
		168,118,935	169,868,040
 PAYMENTS			
Post Primary Schools & Head Office	9	89,123,453	81,453,725
Primary School	10	280,091	240,049
Further Education and Training	11	33,957,894	33,601,207
Youth Services	12	2,819,520	2,641,695
Agencies & Self-Financing Projects	13	6,253,862	5,794,032
Capital	14	31,411,019	34,648,803
		163,845,839	158,379,511
 Cash Surplus/(Deficit) For Year		 4,273,096	 11,488,529
 Movement in Other Net Current Assets	 25	 (3,687,284)	 (8,819,035)
 Accrual Revenue Surplus/(Deficit) For Year		 585,812	 2,669,494
 Revenue Surplus/(Deficit) at 1 January		 2,735,474	 65,980
 Revenue Surplus/(Deficit) at 31 December	 16	 3,321,286	 2,735,474

Signed:



Cllr. Daragh Fitzpatrick
Chairperson

Date: 19/12/2022



Dr. Deirdre Keyes
Chief Executive

Date: 19/12/2022

The notes on pages 13 to 32 form part of these Financial Statements

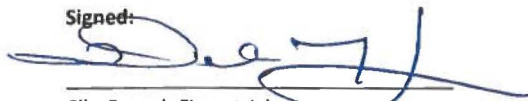
Kildare and Wicklow Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2021

	Note	Year ended 31/12/2021	Year ended 31/12/2020
		€	€
Current Assets			
Recurrent State Grants	17	1,859,693	1,524,982
Capital State Grants	18	769,601	756,803
Other Recurrent Income	19	405,195	306,454
Third Party Debtors	20	128,634	117,964
Bank Balance		<u>28,754,356</u>	<u>24,481,260</u>
		<u>31,917,479</u>	<u>27,187,463</u>
Current Liabilities			
Recurrent State Grants	21	7,294,804	7,924,048
Capital State Grants	22	12,157,090	8,022,149
Other Recurrent Income	23	3,647,188	3,148,847
Pay & Expense liabilities	24	<u>5,497,111</u>	<u>5,356,945</u>
		<u>28,596,193</u>	<u>24,451,989</u>
Net Current Assets/(Liabilities)		<u><u>3,321,286</u></u>	<u><u>2,735,474</u></u>
Represented By			
Revenue Surplus/(Deficit)	16	<u><u>3,321,286</u></u>	<u><u>2,735,474</u></u>

Analysis of Revenue Surplus/(Deficit)	Programme	Accrual Revenue		Retained Surplus / (Deficit) 31/12/2020 €
		Retained Surplus / (Deficit) 31/12/2021 €	Surplus / (Deficit) For 2021 €	
	Schools & Head Office	523,680	(269,796)	793,476
	Further Education Programmes	-	-	-
	Associated Main Scheme Grants	(14,962)	-	(14,962)
	Community National Schools	(627)	-	(627)
	Agency Programmes	39,987	-	39,987
	Self Financing Programmes	2,773,208	855,608	1,917,600
	16	<u><u>3,321,286</u></u>	<u><u>585,812</u></u>	<u><u>2,735,474</u></u>

Signed:



Cllr. Daragh Fitzpatrick
Chairperson



Dr. Deirdre Keyes
Chief Executive

Date:

19/12/2022

Date:

14/12/2022

The notes on pages 13 to 32 form part of these financial statements

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by KWETB are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

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 2016/2017 academic year.

1.3 (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 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.

(b) Revenue and Expenditure Recognition

Revenue

Oireachtas grants and other grants are recognised on a cash basis.

Other receipts are recognised on a cash basis.

Expenditure

Pay

Pay expenditure is recognised on a cash basis. Pay represents remuneration to employees including ER PRSI.

Non Pay

Non Pay expenditure is recognised on a cash basis. Non pay expenditure is comprised of administration and operational expenses.

Allowances

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified further education and training programmes funded by SOLAS.

The Operating Statement is presented by cash receipts and cash payments per programme grouping. The cash surplus / (deficit) is adjusted for movement in Current Assets (excl. Bank) and Current Liabilities to give an overall result for the year on an accrual basis.

(c) Asset and Liabilities Recognition

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.

Recurrent State Grants

These grants constitute the core funding to the Education and Training Board.

Capital Grants

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in specified circumstances may be used to fund fixtures, fittings, equipment and furniture.

Other Recurrent Income

Agency and 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.

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

Comparatives

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

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

1 Accounting Policies (continued)

(d) Tangible fixed assets

All tangible fixed assets purchased including building, infrastructure, property acquisitions, refurbishment costs, fixtures, fittings, equipment and furniture are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

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

(g) Leases

All lease payments are expensed as incurred.

2 KWETB provides education and training as set out below:

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries***
Primary Level	3	622	
Second Level	23	13,508	
Further Education and Training (FET)****	25		10,924
Part-time/Night Classes****	0		0

* The number of Schools/ Centres from which KWETB provides educational service and activities.

** 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.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
3 Post Primary Schools & Head Office Receipts		
Department of Education		
-Pay	79,934,552	73,188,342
-Non Pay	4,606,331	5,855,002
-Associated Programmes	6,319,172	5,047,379
Department of Education -sub total	90,860,055	84,090,723
Tuition fees - Students	-	55,261
Irish Public Bodies	219,651	135,432
	219,651	190,693
	91,079,706	84,281,416
4 Primary School Receipts		
	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Education	347,368	287,543
5 Further Education and Training Receipts		
	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
SOLAS	31,304,977	33,996,452
Department of Further and Higher Education, Research, Innovation and Science	7,258	-
Students	5,151	111,200
Other	52,590	28,771
	31,369,976	34,136,423
6 Youth Service Receipts		
	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Children, Equality, Disability, Integration and Youth	2,256,276	2,112,192
Department of Health	544,755	544,480
Other	-	700
	2,801,031	2,657,372

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2021

7 Agencies and Self Financing Projects Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2021 €	Year ended 31/12/2020 €
School Completion Programme	Tusla	1,261,861	1,139,214
Music Generation	Music Generation	879,244	520,474
Examination Supervision	State Exams Commission	417,716	-
School Meals	Department of Social Protection	338,116	349,122
Further Ed. Support Services	City of Dublin ETB	131,404	29,841
Leargas Trips	Leargas	87,519	121,528
Others (9 in total)	Various	119,463	450,078
		3,235,323	2,610,257
Self Financing Projects			
Student Levies and Deposits	Parents/Students	994,276	1,074,501
PLC Courses	Parents/Students	691,352	780,672
Book Rental Scheme	Parents/Students	501,223	322,857
Transition Year	Parents/Students	488,783	449,979
Outdoor Education Centre	DE and Various	383,979	238,319
Student Services	Parents/Students	266,948	262,059
Supervised Study	Parents/Students	89,350	98,892
Cycle to Work Scheme	Staff	68,744	53,145
Canteen Schools	Parents/Students	64,360	93,171
School Based Activities	Parents/Students	63,666	63,731
School Completion Administration Fee	Various	58,392	64,140
School Bank Accounts	Parents/Students	96,691	(10,914)
Others (19 in total)		256,696	667,396
		4,024,460	4,157,948
Total		7,259,783	6,768,205

8 Capital Receipts

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education	35,205,181	41,321,660
SOLAS	50,890	401,921
Refund	5,000	13,500
	35,261,071	41,737,081

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2021

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2021			Year Ended
	Pay €	Non Pay €	Total €	31/12/2020 Total €
PAY				
Instruction	73,814,681	103,870	73,918,551	68,380,021
Administration	3,998,468	-	3,998,468	3,747,422
Maintenance	1,819,954	-	1,819,954	1,563,886
	<u>79,633,103</u>	<u>103,870</u>	<u>79,736,973</u>	<u>73,691,329</u>
NON PAY	49,682	4,888,053	4,937,735	4,224,887
ASSOCIATED PROGRAMMES				
ICT Infrastructure Grant	-	570,026	570,026	742,322
School Support Services Fund	198,285	642,288	840,573	818,320
COVID 19 Enhanced Supervision Supports	845,522	424,118	1,269,640	339,221
COVID 19 Hand Sanitiser and PPE	-	602,822	602,822	696,905
COVID 19 Cleaning Supports	202,010	66,254	268,264	98,225
Book Grant Needy Pupils	-	384,032	384,032	297,658
DEIS Grant	18,876	185,095	203,971	252,350
Transition Year	722	96,721	97,443	80,976
Others - 16 in number	101,911	110,063	211,974	211,532
	<u>1,367,326</u>	<u>3,081,419</u>	<u>4,448,745</u>	<u>3,537,509</u>
			<u>89,123,453</u>	<u>81,453,725</u>
10 Primary School Payments				
	Year Ended 31/12/2021			Year Ended
	Pay €	Non Pay €	Total €	31/12/2020 Total €
CNS Ancillary Service Grant	92,486	-	92,486	84,270
CNS Capitation Grant	-	95,774	95,774	95,693
CNS School Book Scheme	-	-	-	-
Others - 6 in Number	-	91,831	91,831	60,086
	<u>92,486</u>	<u>187,605</u>	<u>280,091</u>	<u>240,049</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2021

11 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2021			Year Ended 31/12/2020	
	Pay €	Non Pay €	Allowances €	Total €	Total €
VTOS	3,742,784	1,317,926	1,975,254	7,035,964	7,463,656
PLC	4,483,899	602,179	-	5,086,078	5,177,775
Youthreach	2,562,474	634,977	683,075	3,880,526	4,088,351
Specialist Training Providers (STP)	-	1,418,787	843,093	2,261,880	2,401,013
Traineeships	108,489	1,457,404	643,138	2,209,031	2,579,718
TC Staff & Operations	1,402,280	464,124	-	1,866,404	1,354,838
Community Training Centres	64,357	1,046,510	334,882	1,445,749	966,808
Adult Literacy	1,051,786	325,499	-	1,377,285	1,443,530
Bridging Foundation & Skills Training	-	1,111,399	98,068	1,209,467	769,868
Cooperation Hours	1,017,439	10,699	-	1,028,138	1,155,288
Back to Education Initiative	742,093	221,826	-	963,919	1,056,323
Operating Costs	322,403	664,149	-	986,552	961,303
Skills to Advance	-	643,049	-	643,049	116,410
Adult Education Guidance Service	425,975	109,571	-	535,546	457,570
Apprenticeship 2016+	75,599	413,484	-	489,083	530,679
Community Education	361,397	88,513	-	449,910	473,757
Local Training Initiatives	-	193,587	157,828	351,415	592,030
Innovative Project Supports	-	339,745	-	339,745	-
Open Call Access	-	326,289	-	326,289	424,499
Apprenticeship SBA	-	162,152	41,085	203,237	213,230
ESOL	184,141	1,109	-	185,250	184,853
Certification authentication & Quality Costs	156,293	879	-	157,172	121,618
Mitigating against Educational Disadvantage Fund	-	135,232	-	135,232	14,536
Special Education Needs Initiative	105,576	4,718	-	110,294	121,035
Refugees	92,240	8,163	-	100,403	-
Continuing Professional Development	63,781	18,710	-	82,491	-
FET Learner Information	-	77,655	-	77,655	-
ITABE	69,682	4,806	-	74,488	84,141
Skills for Work	64,449	5,161	-	69,610	101,126
FET Learner Support	-	64,791	-	64,791	63,384
COVID 19 FET Grants	67	55,936	-	56,003	173,794
Explore Programme	-	7,748	-	7,748	-
Student with Disabilities	42,312	-	-	42,312	49,775
Others - 6 in total	49,815	55,363	-	105,178	510,074
Total	17,189,331	11,992,140	4,776,423	33,957,894	33,650,982

12 YOUTH SERVICES PAYMENTS	Year Ended 31/12/2021			Year Ended 31/12/2020	
	Pay €	Non Pay €	Total €	Total €	Total €
UBU	108,400	1,566,634	1,675,034	789,242	
Targeted Youth Funding Scheme	-	-	-	643,750	
Local Drugs and Alcohol Task Force	-	559,167	559,167	530,067	
Youth Work Act	125,445	68,383	193,828	161,295	
Local Youth Club Grants	-	184,157	184,157	190,316	
Revised Youth Funding Scheme	-	-	-	177,448	
Youth Information Centre	-	104,056	104,056	101,518	
DCYA Youth Capital funding	-	56,318	56,318	20,299	
Others (2 in total)	-	46,960	46,960	27,760	
Total	233,845	2,585,675	2,819,520	2,641,695	

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

13 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2021			Year ended
		Pay	Non Pay	Total	Total
		€	€	€	€
Seconded Pay & other recoupments	Various	173,305	-	173,305	185,069
School Meals	Department of Social Protection	-	332,442	332,442	333,490
Examination Supervision	State Examinations Commission	414,767	2,400	417,167	-
School Completion Programme	Tusla	967,354	212,052	1,179,406	1,129,009
Erasmus	Leargas	1,743	51,525	53,268	69,250
Music Generation	Music Generation	506,564	284,781	791,345	415,371
Further Education Support Services	CDETB	120,261	22,448	142,709	161,755
Other agency - 9 in number	Various	37,950	24,417	62,367	36,390
		2,221,944	930,065	3,152,009	2,330,334
Self-Financing Projects					
Student Services	Parents/ Students	845	231,101	231,946	218,689
Student Levies & Deposits	Parents/ Students	2,138	565,837	567,975	753,461
Transition Year	Parents/ Students	36,167	435,419	471,586	418,499
Books & Equipment	Parents/ Students	-	291,236	291,236	305,378
PLC Fees	Parents/ Students	17,545	524,350	541,895	337,175
Supervised Study	Parents/ Students	73,322	165	73,487	87,918
Cycle to Work Scheme	Staff	-	69,979	69,979	53,155
Total Outdoor Education Centre	Various Groups/DE	252,888	75,786	328,674	322,596
Canteen Schools	Parents/Students	49,388	14,008	63,396	100,324
School Based Activities	Parents/Students	-	79,305	79,305	113,539
School Bank Accounts	Parents/Students	-	67,671	67,671	88,243
Community National Schools	Parents/Students	-	57,386	57,386	51,587
Other self-financing - 20 in total	Various	12,307	245,010	257,317	563,359
		444,600	2,657,253	3,101,853	3,413,923
Overall		2,666,544	3,587,318	6,253,862	5,744,257

14 Capital Payments

Facility	Expenditure Type	Year Ended	Year Ended
		31/12/2021	31/12/2020
		Total	Total
		€	€
Colaiste Chraobh Abhann	Temporary Accommodation incl F&E and ICT	4,613,784	-
Blessington Community College	Modular incl F&E and ICT	1,154,467	-
St. Kevins Community College	Temporary Accommodation 2021 incl F&E	917,523	-
Gaelcholáiste na Mara	2 x Gen Temp Classrooms incl F&E	182,895	-
Greystones Community College	Furniture and Equipment	164,756	11,195
St. Farnans Community College	Summer Works: fire alarm and emergency lighting	157,694	-
Blessington Community College	Temporary Accommodation INCL (F & E)	92,400	192,257
Naas Community College	6 prefabs (Incl F&E)	80,738	86,106
Colaiste Chraobh Abhann	Emergency Works: Roof	74,264	-
Colaiste Bhríde Carnew	Temporary Accommodation	69,308	69,876
Blessington Community College	Temporary Accommodation	51,240	53,895
All schools	Covid Minor Works	1,064,182	544,581
All schools	SOLAS Capital	866,120	280,746
KWETB Various EW/SW/F&E projects	45 projects <€50k in 2021	767,410	2,746,955

During the year KWETB acted as a project manager for the following devolved projects:

Naas Community College	New Build	12,482,969	7,115,090
Maynooth Education Campus	New Build	5,287,838	23,032,065
Maynooth Education Campus	Maynooth Post Primary Furniture and Equipment	728,059	-
Maynooth Education Campus	Maynooth Post Primary Furniture and Equipment	508,488	1,730
Kilbride Campus	New Build	419,423	133,023
Maynooth Education Campus	WiFi & ICT: Maynooth Community College	315,257	-
Athy Community College	Extension	214,625	161,920
Maynooth Education Campus	WiFi & ICT: Maynooth Post Primary	200,957	-
St. Farnans Community College	Extension	197,810	35,712
St. Davids National School (non ETB)	New Build	192,950	-
Blessington Community College	Extension	172,120	29,026
Celbridge Community School	New Build	150,217	-
KWETB Various Devolved Projects	8 Devolved Major Projects <€100k In 2021	283,525	154,626
		31,411,019	34,648,803

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

15 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Programme					Capital €	Total Year Ended 31/12/2021 €	Total Year Ended 31/12/2020 €
	Post -Primary Schools & Head Office €	Primary Schools €	Further Education and Training €	Youth Services €	Agencies and Self-financing €			
State Funding Received								
Department of Education	90,860,055	347,368			254,690	35,205,181	126,667,294	125,872,856
Department of Further and Higher Education, Research, Innovation and Science			7,258				7,258	-
SOLAS			31,304,977			50,890	31,355,867	34,398,373
Department of Children, Equality, Disability, Integration and Youth				2,256,276			2,256,276	2,112,192
Department of Social Protection					338,116		338,116	349,122
Department of Health				544,755			544,755	544,480
State Examinations Commission					417,716		417,716	-
POBAL and D County Council							-	-
Higher Education Authority							-	-
Professional Development Service for Teachers							-	-
Tusla					1,261,861		1,261,861	1,139,214
Léargas					87,519		87,519	121,528
City of Dublin ETB					131,404		131,404	29,841
Seconded Pay & other recoupments & Other Music Generation					-		-	-
Seconded Pay					879,244		879,244	406,000
Other					119,463		119,463	57,571
	90,860,055	347,368	31,312,235	2,801,031	3,490,013	35,256,071	164,066,773	165,181,442
Non-State funding applied to State-funded schemes								
Parents/Students			5,151				5,151	280,935
Irish Public Bodies -Dividends/Capital Reserve Bank	219,651						219,651	135,432
Other			52,590			5,000	57,590	285,213
	219,651	-	57,741	-	-	5,000	282,392	701,580
Other Non State Funding								
Parents/Students					3,256,649		3,256,649	3,587,915
Staff					68,744		68,744	44,304
Other					444,377		444,377	352,799
	-	-	-	-	3,769,770	-	3,769,770	3,985,018
Total	91,079,706	347,368	31,369,976	2,801,031	7,259,783	35,261,071	168,118,935	169,868,040

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

16 Source and Use of Funds

Primary Grantor Department/Office	Project	2021	2021						31/12/2021		
		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 2021	Amount due from/ (due to) Grantor
		€	€	€	€	€	€	€	€	€	
Department of Education											
Post Primary Schools and Head Office	Pay ^b	76,940,816	937,589	(76,940,816)	(2,993,736)	(79,934,552)	-	79,736,973	(1,833)	-	738,177
	Non-Pay ^c	5,826,764	-	(4,606,331)	(219,651)	(4,825,982)	159,659	4,937,738	(1,617)	(269,796)	2
	Local Funding Surpluses	-	(890,111)	-	-	-	(159,659)	-	-	-	(1,049,770)
	Associated Programmes	6,319,172	(3,524,163)	(6,319,172)	-	(6,319,172)	-	4,448,745	(165,702)	-	(5,560,292)
Primary Schools		347,368	(131,878)	(347,368)	-	(347,368)	-	280,091	(2,581)	-	(201,736)
Capital		35,205,181	(6,907,275)	(35,205,181)	(5,000)	(35,210,181)	-	30,544,898	(180,787)	-	(11,753,345)
Student Support		-	48,902	-	-	-	-	-	-	-	48,902
Agency and Self Financing	Outdoor Education Centre	254,690	-	(254,690)	(129,288)	(383,978)	-	328,674	1,826	53,478	(0)
Total Department of Education		124,893,991	(10,466,936)	(123,673,558)	(3,347,675)	(127,021,233)	-	120,277,119	(350,694)	(216,318)	(17,778,062)
Other Funders											
Department of Further and Higher Education, Research, Innovation and Science	Explore	7,258	-	(7,258)	-	(7,258)	-	7,748	-	-	490
SOLAS	Further Education and Training	31,304,977	(2,673,793)	(31,304,977)	(57,741)	(31,362,718)	-	33,950,144	753,014	-	666,647
SOLAS	Capital	50,890	(358,070)	(50,890)	-	(50,890)	-	866,120	(91,300)	-	365,860
		31,355,867	(3,031,863)	(31,355,867)	(57,741)	(31,413,608)	-	34,816,264	661,714	-	1,032,507
Department of Children, Equality, Disability, Integration and Youth	Youth Services	2,256,276	(79,342)	(2,256,276)	-	(2,256,276)	-	2,260,353	(2,266)	-	(77,531)
Tusla	Agency	1,261,861	(656,939)	(1,261,861)	-	(1,261,861)	-	1,179,406	(13,884)	-	(753,278)
Department of Health	Youth Services	544,755	(14,414)	(544,755)	-	(544,755)	-	559,167	-	-	(2)
Higher Education Authority	Agency	-	-	-	-	-	-	-	-	-	-
State Examinations Commission	Agency	417,716	(1,673)	(417,716)	-	(417,716)	-	417,167	-	-	(2,222)
Department of Social Protection	Agency	338,116	(13,923)	(338,116)	-	(338,116)	-	332,442	(85)	-	(19,682)
Seconded Pay	Agency	47,425	(34,686)	(47,425)	-	(47,425)	-	173,305	-	-	91,194
Leargas	Agency	87,519	(203,797)	(87,519)	-	(87,519)	-	53,268	949	-	(237,099)
Further Educaiton Support Services	Agency	131,404	98,381	(131,404)	-	(131,404)	-	142,709	(650)	-	109,036
Music Generation	Agency	879,244	576	(879,244)	-	(879,244)	-	791,345	(193,503)	-	(280,826)
Other	Agency	72,038	(314,508)	(72,038)	-	(72,038)	-	62,367	3,466	-	(320,713)
		-	-	-	-	-	-	-	-	-	-
Total State		6,036,354	(1,220,325)	(6,036,354)	-	(6,036,354)	-	5,971,529	(205,973)	-	(1,491,123)
Total Non State	Agency and Self Financing	-	(1,787,681)	-	(3,640,481)	(3,640,481)	-	2,773,180	24,448	802,130	(1,828,404)
Total State and Non State		162,293,470	(16,506,805)	(161,073,037)	(7,045,897)	(168,118,934)	-	163,845,840	129,495	585,812	(20,064,592)

16 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

		31/12/2021	31/12/2020
		€	€
Amount due from/ (due to) Grantor at 31 December		(20,064,592)	(16,506,805)
Bank Balance	(Page 12)	28,754,356	24,481,260
Third Party Debtors	(Note 20)	128,634	117,964
Pay & Expenses Liabilities	(Note 24)	(5,497,111)	(5,356,945)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		3,321,287	2,735,474

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 funded by direct receipts from grantor of €76,940,816 and anticipated receipts from Retained Superannuation Contributions of €3,017,980. Actual receipts of Retained Superannuation Contributions were €2,993,736, which is €24,244 less than anticipated. This shortfall of €24,244 will be funded by the Department of Education in the 2022 Pay Grant.

c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €4,606,331, forecasted locally raised receipts of €60,000. In 2021 actual locally raised receipts were €248,033 (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 €188,033 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

d Total State funding

The difference between the total amount received from grantors of €161,073,019 above and the total in Note 17 - Funding of €164,066,755 is represented by Retained Superannuation Contributions of €2,993,736

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

	31/12/2021	31/12/2020
	€	€
17 Current Assets - Recurrent State Grants		
Amount due from Department of Education		
Pay Grant Underfunding	738,174	937,586
Primary Schools Grand Underfunding	31,793	10,098
Associated Grant Underfunding	78,249	229,102
Third Level Grants Underfunding	343,244	343,244
Amount due from Department of Children, Equality, Disability, Integration and Youth	1,098	4,952
Amount due from Department of Further and Higher Education, Research, Innovation and Science	490	-
Amount due from SOLAS	666,645	-
	<u>1,859,693</u>	<u>1,524,982</u>

	31/12/2021	31/12/2020
	€	€
18 Current Assets - Capital State Grants		
Amount due from Department of Education	403,741	756,803
Amount due from SOLAS	365,860	-
	<u>769,601</u>	<u>756,803</u>

	31/12/2021	31/12/2020
	€	€
19 Current Assets - Other Recurrent Income		
Amount due from Other State bodies	338,382	270,823
Amount due from Other Non-State bodies	66,813	35,631
	<u>405,195</u>	<u>306,454</u>

	31/12/2021	31/12/2020
	€	€
20 Current Assets - Third Party Debtors		
Community Training Centres and Specialist Training Providers	128,634	82,934
Other	-	35,030
	<u>128,634</u>	<u>117,964</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

	31/12/2021	31/12/2020	
	€	€	
21 Current Liabilities - Recurrent State Grants			
Amount due to the Department of Education			
Associated Grants Unspent	5,638,542	3,754,301	
Local Receipts/Receivables	1,049,762	890,111	
Primary Schools Grant Unspent	233,530	140,937	
Student Support Grants Unspent	294,343	294,343	
Drugs Task Force Unspent	2	14,414	
Amount due to SOLAS		2,745,651	
Amount due to Department of Children, Equality, Disability, Integration and Youth	78,623	84,291	
	<u>7,294,804</u>	<u>7,924,048</u>	
22 Current Liabilities - Capital State Grants			
	31/12/2021	31/12/2020	
	€	€	
Amount held for the Department Of Education	12,157,090	7,664,079	
Amount held for SOLAS		358,070	
	<u>12,157,090</u>	<u>8,022,149</u>	
23 Current Liabilities - Other Recurrent Income			
	31/12/2021	31/12/2020	
	€	€	
Amount held for Other State Bodies	1,751,973	1,325,539	
Amount held for Other Non State Bodies	1,895,215	1,823,308	
	<u>3,647,188</u>	<u>3,148,847</u>	
24 Pay and Expense Liabilities			
	31/12/2021	31/12/2020	
	€	€	
Expense Liabilities	4,304,536	4,015,968	
Pay Liabilities	1,192,575	1,340,977	
	<u>5,497,111</u>	<u>5,356,945</u>	
25 Movement in Other Net Current Assets			
	Balance as at	Balance as at	Movement
	31/12/2021	31/12/2020	in Period
	€	€	€
Current Assets			
Increase/(Decrease) In Recurrent State Grants Receivable	1,859,693	1,524,982	334,711
Increase/(Decrease) in Capital State Grants Receivable	769,601	756,803	12,798
Increase/(Decrease) in Other Recurrent Income Receivable	405,195	306,454	98,741
Increase/(Decrease) in Third Party Debtors	128,634	117,964	10,670
	<u>3,163,123</u>	<u>2,706,203</u>	<u>456,920</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	7,294,804	7,924,048	629,244
(Increase)/Decrease in Capital State Grant Liabilities	12,157,090	8,022,149	(4,134,941)
(Increase)/Decrease in Other Recurrent Income Liabilities	3,647,188	3,148,847	(498,341)
(Increase)/Decrease in Pay and Expense Liabilities	5,497,111	5,356,945	(140,166)
	<u>28,596,193</u>	<u>24,451,989</u>	<u>(4,144,204)</u>
Net Movement			<u>(3,687,284)</u>

26 Remuneration

	31/12/2021	31/12/2020
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	101,232,318	93,253,912
Termination benefits	4,810	28,699
	<u>101,237,128</u>	<u>93,282,611</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employers' PRSI	<u>101,232,318</u>	<u>93,253,912</u>
	<u>101,232,318</u>	<u>93,253,912</u>

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

Pay range	No. Employees	Cost in 2021*
		€
0 - 59,999	2044	51,110,896
60,000 - 69,999	200	13,053,959
70,000 - 79,999	233	17,487,696
80,000 - 89,999	129	10,812,525
90,000 - 99,999	26	2,434,138
100,000 - 109,999	21	2,204,311
110,000 - 119,999	18	2,049,270
120,000 - 129,999	10	1,260,573
130,000 - 139,999	4	538,677
140,000 - 149,999	2	280,273
Total:	2687	101,232,318

*Cost in 2021 includes employers' PRSI

	31/12/2021	31/12/2020
	€	€
(c) Termination Benefits		
The termination benefits made relate to a settlement with 1 staff member.	4,810	28,699
	<u>4,810</u>	<u>28,699</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 employers' PRSI is set out below:

	31/12/2021	31/12/2020
	€	€
Salary	416,668	411,396
Allowances	-	-
Termination Benefits	-	-
	<u>416,668</u>	<u>411,396</u>

(e) Chief Executive Salary and Benefits

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

Basic Salary	127,097	117,104
Other	-	-
	<u>127,097</u>	<u>117,104</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 2021

27 Specific Costs	31/12/2021	31/12/2020
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	50,879	59,441
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Audit Fee (Annual external audit)*	73,000	145,000
Other	-	-
	<u>123,879</u>	<u>204,441</u>

*2018 and 2019 Audit Fees were paid in 2020. The 2020 Audit Fee of €73,000 was paid in 2021.

(b) Legal Costs and Settlements	31/12/2021	31/12/2020
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	17,911	99,147
Conciliation and arbitration payment/fee	6,150	-
Settlements	-	32,491
	<u>24,061</u>	<u>131,638</u>

The legal costs and settlements figure above relates to 1 legal case (2020: 6).

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

(c) Travel and Subsistence	31/12/2021	31/12/2020
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	558	7,226
- expenses paid for Board Members	-	-
- expenses paid to employees	78,375	139,663
	<u>78,933</u>	<u>146,889</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-
Total	<u>78,933</u>	<u>146,889</u>

(d) Hospitality	31/12/2021	31/12/2020
	€	€
Hospitality costs incurred were:		
Staff Hospitality	6,275	2,543
Other	285	369
	<u>6,560</u>	<u>2,912</u>

Kildare and Wicklow Education and Training Board

Notes To The Financial Statements - Year Ended 31 December 2021

28 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 2021 were:

Board member	Statutory Meetings	Attendance at			Other	Total Expenses	Total Fees
		Interview Boards	Conferences / Seminars	BOM			
	€	€	€	€	€	€	€
Cllr. Paul O'Brien		310				310	6,377
Mr. David O'Gorman**				59		59	0
Cllr. Evie Sammon		56				56	566
Cllr. Angela Feeney		38				38	1,132
Cllr. Patsy Glennon				38		38	283
Cllr. Anne Ferris		32				32	1,817
Ms. Deirdre O'Donovan		25				25	566
Ms. Alice O'Donnell						0	566
Cllr. Ide Cussen						0	424
Cllr. Kevin Duffy						0	0
Mr Noel Merrick						0	0
Cllr. Lourda Scott						0	0
Cllr. Peter Hamilton						0	0
Cllr. Tom Fortune						0	0
Mr. Stephen Horan						0	0
Ms. Caoimhe Molloy						0	0
Ms. Aoife Ni Chealleachair						0	0
Mr. Noel Magee						0	0
Ms. Siobhain Grogan						0	0
Cllr. Bernard Caldwell						0	0
Cllr. Daragh Fitzpatrick*						0	0
Total	-	461	0	97	0	558	11,731

*Chairperson from September 2019

*ETBI Representative

**National Parents' Council for ETB Schools

29 Committee Fees

The following fees were paid to Non- Board Committee members
Audit & Risk Committee (ARC) (No. of Non Board ARC members 2021 6; 2020 5)
Finance Committee (FC) (No. of Non Board FC members 2021 5; 2020 3)

	31/12/2021	31/12/2020
	€	€
Audit & Risk Committee (ARC)	5,691	3,341
Finance Committee (FC)	-	923
Total	5,691	4,264

30 Chief Executive's Travel Expenses

	31/12/2021	31/12/2020
	€	€
Domestic Travel	3,569	4,419
Foreign Travel	-	-
Total	3,569	4,419

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

31 Capital Commitments

At 31 December 2021, KWETB had capital commitments of €15,664,471 (2020 €6,986,049)
All of the above capital expenditure will be Exchequer funded.

32 Lease and Other Finance Commitments

At 31 December 2021, KWETB had payment liabilities under non- cancellable agreements as follows:

	31/12/2021	31/12/2020
	€	€
Payments due:		
Within one year	2,714,405	1,186,300
Between two and five years	5,847,080	477,658
After 5 years	8,024,920	15,576,151
	<u>16,586,405</u>	<u>17,240,109</u>

33 Contingencies

At the date of approval of these financial statements the following contingencies are noted:
In March 2022 High Courts actions by one person against KWETB were heard and found in favour of KWETB
The appellant is now seeking leave of the Supreme Court to hear her case. Consequently the appellant is seeking leave for the Supreme Court to overturn the awarding of costs by the High Court against her. KWETB won an Isaac Wunder Order against the Person and she is now appealing this decision and the awarding of costs to the Court of Appeal. These matters involve both KWETB and Minister for Education and are evolving.

34 Additional Superannuation Contribution

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 €2,687,420 (2020 €2,499,194) which were remitted to the Department of Education.

35 Retirement Benefit costs

During 2021 a pilot project was undertaken in three ETB's to estimate the cost of retirement benefit obligations. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETB's.

36 Write - Offs

In 2021 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 2021, €596 was written off on behalf of KWETB.

37 Annual Contribution to Education and Training Boards Ireland.

Kildare and Wicklow ETB made a contribution of € 42,700 to ETBI in 2021.

38 Charity Note

KWETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20083465

39 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 2021

40 Property

KWETB provides educational service and activities from the properties listed below:

40a OWNED			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level and Post Primary Level		n/a	
Pipers Hill College	Kilashee, Naas, County Kildare	n/a	
St. Conleth's Community College	Newbridge, County Kildare	n/a	
Ardscoil Rath Iomghain	Rathangan, County Kildare	n/a	
St. Farnan's Post Primary School	Prosperous, County Kildare	n/a	
Maynooth Post Primary School	Moyglare Road Maynooth, County Kildare	n/a	
Maynooth Education Campus (Maynooth PPS and Maynooth CC)	Maynooth, County Kildare	n/a	
Gaelcholaiste Mhaigh Nuad	Manor Mills Maynooth, County Kildare	n/a	
Athy College	Monasterevin Road, Athy, County Kildare	n/a	
Colaiste Lorcaín	Castledermot, County Kildare	n/a	
Confey College	Leixlip, County Kildare	n/a	
Avondale Community College	Rathdrum, County Wicklow	n/a	
Glenart College	Coolgraney Road, Arklow, County Wicklow	n/a	
Blessington Community College	Naas Road, Blessington, County Wicklow	n/a	
Coláiste Bhríde	Carnew, County Wicklow	n/a	
Coláiste Chraobh Abhann	Kilcoole, County Wicklow	n/a	
Scoil Chonglais	Baltinglass, County Wicklow	n/a	
St. Kevin's Community College	Dunlavin, County Wicklow	n/a	
Bray Institute of Further Education	Novara Ave, Bray, County Wicklow	n/a	
FET Centres		n/a	
VTOS & Youthreach	Old Vocational School, Athy, County Kildare	n/a	
Manor Mills Education Centre	Manor Mills, Maynooth, Co. Kildare	n/a	
Kildare Literacy	Old Vocational School, Kildare Town, County Kildare	n/a	
Further Education Centre	Blessington, County Wicklow	n/a	
Adult Learning Centre	Baltinglass, County Wicklow	n/a	
Other Centres		n/a	
Outdoor Education Centre	Weavers Square, Baltinglass, County Wicklow	n/a	
Bray Music School	Bray, County Wicklow	n/a	
Seomra Youth Centre	Carlisle House, Bray, County Wicklow	n/a	
The Vault Youth Centre	Arklow, County Wicklow	n/a	
Youth & Sports Centre, Arklow	The Marshlands, Arklow, County Wicklow	n/a	

40b Property not Owned - Leased			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres			
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
Gaelcholáiste na Mara	Pearse Park, Arklow, Co. Wicklow		
Site only Temp.			

Gaelcholáiste na Mara Project 18 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	13,500	As required
Gaelcholáiste na Mara Project 9 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	6,000	As required
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	14/03/2015
Adult & Further Education Centre/VTOS	Aras Slainte, 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	31/12/2022
Marine House	The Murrough, Wicklow, Co. Wicklow	100,000	04/09/2031
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
Administrative Offices		€	
Kildare Administration Office	Aras Chill Dara, Naas, Co. Kildare	142,605	Lease expired in 2019 but continuing occupation on same rent
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 in 2009 but continuing occupation on same rent.

40c Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per Agreement	Expiry Date
Primary level, Post Primary Level and Centres				
Coláiste Ráithín	Bray, Co Wicklow	PPP		
Colaiste Chill Mhantain	Burkeen, Wicklow, Co. Wicklow	PPP		
Adult and Further Ed Centre	Crookstown, Co. Kildare	Licence	25	Rolling Licence
Blessington Community College Temporary Accommodation (formerly at Moyglare Road)	Blessington, Co. Wicklow	Rented from supplier by KWETB	26,000	As required
Brannockstown Community National School	Brannockstown, Kilcullen, 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 of KWETB		
St. Farnan's PPS Temporary Accommodation Prj4	Prosperous, Co. Kildare	Rented from supplier by KWETB	11,513	As required until permanent accommodation provided.
St. Farnan's PPS Temporary Accommodation Prj5	Prosperous, Co. Kildare	Rented from supplier by KWETB	17,589	As required until permanent accommodation provided.
St. Farnan's PPS Temporary Accommodation Prj6	Prosperous, Co. Kildare	Rented from supplier by KWETB	12,152	As required until permanent accommodation provided.
Athy CC Temporary Accommodation Prj8	Monasterevin Road, Athy, Co. Kildare	Rented from supplier by KWETB	40,679	As required until permanent accommodation provided.
Naas CC Temporary Accommodation Prj7	Craddockstown Road, Naas, Co. Kildare	Rented from supplier by KWETB	81,357	As required until permanent accommodation provided.
Avondale CC Temporary Accommodation Prj11	Rathdrum, Co. Wicklow	Rented from supplier by KWETB	26,224	As required until permanent accommodation provided.
Blessington CC Temporary Accommodation Prj19	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	51,660	As required until permanent accommodation provided.
Blessington CC Temporary Accommodation Prj17	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	87,305	As required until permanent accommodation provided.

Colaiste Bhríde Temporary Accommodation Prj21	Carnew, Co. Wicklow	Rented from supplier by KWETB	69,876	As required until permanent accommodation provided.
Colaiste Chroabh Abhann Temporary Accommodation Prj12	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	36,457	As required until permanent accommodation provided.
Colaiste Chroabh Abhann Temporary Accommodation Prj16	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	39,655	As required until permanent accommodation provided.
St Kevins CC Temporary Accommodation Prj20	Dunlavin, Co. Wicklow	Rented from supplier by KWETB	19,680	As required until permanent accommodation provided.
Bray Institute of Further Education (four prefabs)	Novara Ave, Bray, Co. Wicklow	Rented from supplier by KWETB	26,766	As required
Bray Institute of Further Education (dance studio)	Bray, Co. Wicklow	Rented from supplier by KWETB	6,285	As required
Bray Institute of Further Education	Parochial Hall, Bray Co. Wicklow	Rented from supplier by KWETB	12,722	As required
Naas Training Services & Admin Offices	Osprey Business Park, Naas, Co. Kildare	Licence	61,200	31/08/2022
Naas Training Centre	Maudlins Industrial Estate, Naas, Co. Kildare	Leased	50,000	29/06/2027

40d 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	N/A	
Former Abbey Community College, now Wicklow Educate Together Secondary School	Wicklow Town, Co. Wicklow	Owned	N/A	Lease currently under negotiation
Gael Scoil Nas Na Rí	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	N/A	Lease currently under negotiation
Celbridge Community School Site	Moortown Celbridge Co Kildare	Owned	N/A	Lease currently under negotiation
ETBI	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	€1.00	Lease currently under negotiation
Temporary Accommodation	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	N/A	12 months Notice to vacate was issued to the 3rd parties in November 2021.
St. David's National School	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	N/A	Lease currently under negotiation
Moyglare Road - Stepping Stones Special School	Moyglare Road, Maynooth, Co. Kildare	owned	N/A	Lease currently under negotiation

40e Properties not in use:				
Centres	Location	Status	Annual Rent per agreement	Expiry Date
Proposed Further Education and Training Centre (currently used for storage)	Maudlins Industrial Estate, Naas, Co. Kildare	Leased	N/A	
Florence Road Centre (Old Coláiste Ralthin) - under development	Florence Road, Bray, Co. Wicklow	Owned	N/A	
Naas Site	Osberstown, Naas, Co. Kildare	Owned	N/A	
Carnew Site	Carnew, Co. Wicklow	Owned	N/A	

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 2021

41 The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2021. Measures taken by our government to contain the virus continued to affect 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 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 2021 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school- €2,041,563
- Department of Education - COVID 19 Additional Supervision Arrangements - €1,231,882
- Department of Education - Calculated Grades Aides - €59,797
- SOLAS - COVID 19 FET overheads - €31,112
- Department of Children, Equality, Disability, Integration and Youth - Youth Services €41,582
- Increased Student access support Mitigating Educational Disadvantage Fund (MEADF) etc, €159,189

This 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
- Software licences and IT equipment
- Calculated Grades Aides

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

- Substitution Costs
- Travel and Subsistence
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where allowances would normally be paid to learners but where prolonged centre closures meant some classes did not take place as scheduled and there was a drop in learner payments.

On 10/12/2021, KWETB refunded the Department of Education unspent COVID 19 funding of €708,229

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 and Further and Higher Education, Research Innovation and Science 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 2022 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. Within the further education and training sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

42 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2021 were approved by the Board of KWETB on 22nd March 2022 .