

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

Financial Statements For The Year Ended 31st December 2016

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

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KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Statement of Board Responsibilities

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

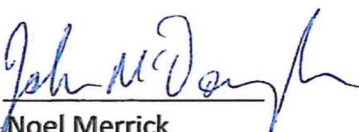
Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies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

In preparing those accounts, the Board is required to:

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

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013. The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairman


Noel Merrick

Date:

28/6/19

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Statement on Internal Control

2016

Revised May 2019

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

The Code of Governance for ETBs which relates to 2016 is set out in Circular Letter 18/2015, which was issued by the Department of Education and Skills to all ETBs on 16th March 2015. The Code of Governance was adopted by KWETB at its meeting of 12 May 2015. A new Code of Governance was issued on 24th January 2019 and is set out in Circular Letter 002/2019.

The Audit and Risk Committee and the Finance Sub-Committees previously in place in the individual VECs were amalgamated and continued to operate until new Committees were formed following the local elections in June 2014 and the adoption of the new Code of Practice.

The Audit and Risk Committee met four times in 2016 and the Finance Committee met four times also.

As Chairperson of KWETB, I acknowledge the responsibility of the Board for ensuring that an efficient and effective system of internal control is maintained and operated. The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

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

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

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

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

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

- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Chief Executive, who has responsibility for the control framework

- Work of the Audit and Risk Committee, which considers internal audit reports, reports of the C&AG and reports to the Board regarding whether the Chief Executive is, in the internal auditor's opinion, operating adequate and appropriate systems of internal control.

An internal audit service is provided by the Internal Audit Unit (IAU-ETB). An Internal audit review on Teaching and Staffing allocations and Co-operation Hours was conducted in December 2015 and the report received in May 2017. The IAU concluded that KWETB had adequate systems of internal control in place for Teaching and Staffing allocations. An Internal audit review into Information Technology was carried out in August 2017 and the final report received in January 2019. The IAU concluded that the ETB did not have an adequate system of internal control in place in the area audited. An Internal Audit review on Youthreach was carried out in September 2018 and the draft report was received in January 2019. The Management Response has been submitted and we await the final report. The IAU concluded that KWETB has adequate systems of internal control in place in Youthreach. The IAU commenced an Internal Audit review in Procurement in April 2019.

Breaches of system of internal control.

1. Weaknesses in control over capital projects and other expenses

The audit by the Office of the Comptroller and Auditor General of the financial statements of Kildare and Wicklow Education and Training Board (KWETB) for the year ended 31 December 2015 identified concerns about procurement, project cost overruns and propriety matters. These matters were reported in *Special Report 106 - Kildare and Wicklow Education and Training Board Financial Statements 2015 - Lapses in controls over procurement of capital projects and certain other expenses* published in February 2019.

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

Many of these issues persisted in 2016, including further awards of significant contracts to related parties, significant credit card expenditure not backed up by appropriate receipts or claims which set out the business purpose for the expenditure and expenditure of €157,000 where there was no clear business purpose and where relevant goods were not used by the ETB and/or were disposed of at prices well below cost.

Action taken by the Board to address issues arising

In October 2018, the Minister issued directions under Section 41 of the 2013 Act to KWETB to develop and implement an action plan to address the issues identified and provide a comprehensive update to the Department on all matters within three months and thereafter until otherwise notified. KWETB was also directed to comply with any obligations arising from the ongoing investigations by statutory agencies on matters arising from the report.

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

KWETB has developed a Corporate Governance programme which was approved by the Board on 13 December 2018. A report on progress on implementing agreed actions was provided to the Department in January and June 2019.

There are 26 deliverable actions in the programme. At June 2019, 81% of the total programme is complete. 12 actions are fully implemented, 6 are 80% or more underway, 3 are between 50% to 80% underway and 5 are less than 50% delivered.

The main 10 actions and percentage delivered are outlined below

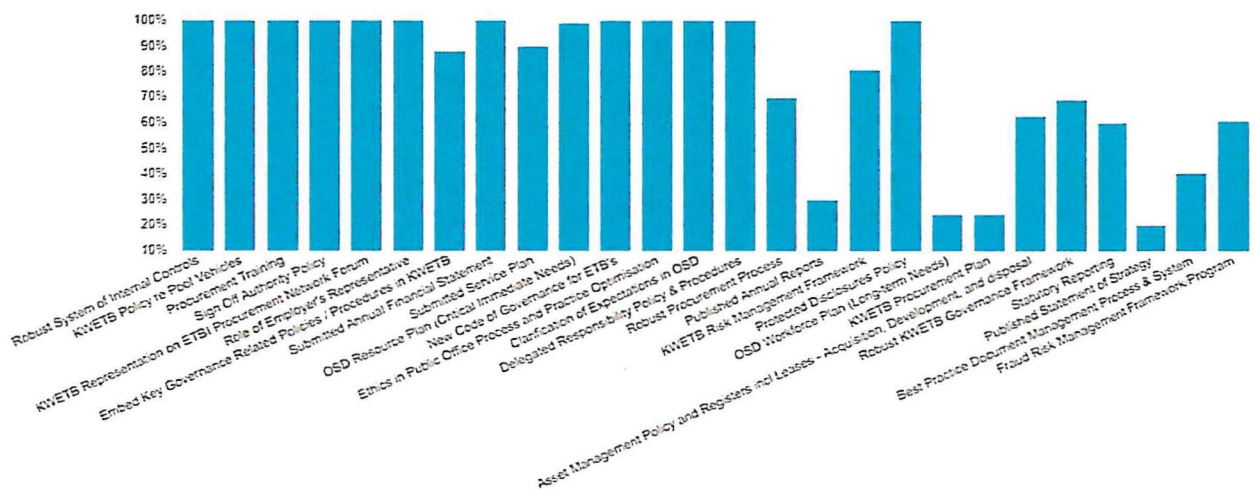
- Robust system of internal Control (100%)

- Procurement training (100%)
- Organisation Support and Development resource plan (99%)
- Sign Off Authority Policy (100%)
- Embedment of key governance related policies/procedures (88%)
- Robust Governance Framework (69%)
- Risk Management Framework (61%)
- Protected disclosure policy (100%)
- Robust procurement process (70%)
- Asset management policy and registers (63%)

KWETB Corporate Governance Programme Summary

Corporate Governance Programme Plan	Completed Deliverables	Active Deliverables	Steering Group Meetings Held
Start: 07/02/16 Finish: 28/12/20 Overall % Complete: 81%	12/26 Core Deliverables complete 46/77 Sub-Deliverables complete	14 Deliverables are active 9 Deliverables are 60% or more complete 3 Deliverables are late	6th June 2019 - 7 Deliverables signed off 15th February 2019 - 5 Deliverables signed off

% Complete



2. Non compliance with procurement guidelines

In 2016, goods to the value of €1.8 million were procured in circumstances where the procedures employed did not comply with procurement rules.

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

For 2016, a centralised system of procurement was not in place in KWETB. Procurement functions were split between two offices (one in Kildare and one in Wicklow) and individual schools and centres conducted procurements for goods and services below €25,000.

In 2018, KWETB reviewed all of its existing practices and procedures with a view to developing a corporate procurement plan in 2019. Training has been provided, templates reviewed and there is a sector wide due date of September 2019.

By May 2019, of the €1.8 million non compliant procurement that occurred in 2016:

- €0.7 million had been regularised tender competitions
- in relation to €0.5 million, KWETB intends availing of an ETBI framework where the tender is currently underway
- the remaining €0.5 million is under review.

3. Misappropriation of Funds

KWETB identified the possibility of a misappropriation of funds in early January 2016. Personal items were purchased along with goods for the Centre at a local grocery store. Goods purchased were not checked by the Centre against the order and receipts in all cases. The matter was reported to the Comptroller and Auditor General, the Gardai and the Department of Education and Skills.

Following the breach School Principals and Centre Managers have been instructed to ensure strong adherence to all controls in place with regard to purchasing and payments. They were also reminded that their signature carries a responsibility to ensure that all goods were purchased in accordance with proper procedure. The CE and directors have confirmed to staff their position that no monies should be paid where the necessary paperwork and signatories are not in order. Policies have been reviewed and updated including the Cash Handling Policy, Financial Authority and Approval Levels and the Procurement Policy. All updated procedures have been effectively communicated out to all budget holders and are readily available on the staff intranet.

The money was recovered by removing an increment from the staff member concerned which amounted to a return of money to the exchequer. Other sanctions were also imposed.

4. Inadequate IT systems

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

The Board is committed to implementing the recommendations of the IAU report and is seeking to progress the introduction of a new IT system across the ETB sector.

5. Risk management

Delays have occurred in implementing a robust risk management system. A risk register was approved by the Senior Management Team in June 2015 and sent to the Chairperson of the Audit and Risk Committee in August 2015. An enhanced Risk Management Policy was developed and approved by the Board in May 2018. A comprehensive KWETB Corporate Risk Register was developed and shared with the chair of the Audit and Risk Committee in February 2019. A schools' and FET Risk Register have also been developed.

Accounting records

The system for recording financial transactions used by the majority of the former VECs is an out-dated single entry system that is not fit for purpose. KWETB requires a new fit for purpose integrated IT system. This has been requested numerous times and raised in national fora. This is a matter of concern for both the executive and Audit and Risk committee of KWETB. Pending approval for a new system, KWETB will continue to work with the Department of Education and Skills and the Project Management Office regarding Finance Shared Services.

Annual Review of Controls

KWETB is committed to operating an efficient, effective and economic internal control system. A review of the effectiveness of the statement and systems on internal controls in respect of 2016 was undertaken by the Audit and Risk Committee on 26th May 2017.

Signed:  Date: 28/6/19
Noel Merrick
Chairperson

*The full Investigator's report also known as 'The Thorn Report' is available at
<https://www.education.ie/en/Publications/Education-Reports/investigation-kwetb.pdf>



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 ending 31 December 2016 as required under the provisions of 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 2016 and the state of affairs of the Board at 31 December 2016; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Kildare and Wicklow Education and Training Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities and the statement on internal control and a schedule of activities and pay costs. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

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

Arising from the audit of the 2015 financial statements, I issued a special report which outlined significant lapses in control with respect to the procurement of capital projects and other expenditure. The statement on internal control discloses that many of the issues of concern identified in respect of 2015 persisted in 2016. The statement also discloses the action being taken by the Board to address the issues arising, including referral of some matters of concern to an Garda Síochána.

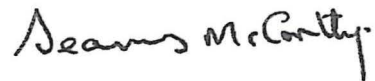
Report of the C&AG (continued)

Non compliance with procurement rules

I draw attention to the statement on internal control which discloses that in 2016 the Kildare and Wicklow Education and Training 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.

Risk management

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



Seamus McCarthy
Comptroller and Auditor General

30 June 2019

Appendix to the report

Responsibilities of Board members

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

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

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the 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 31st December 2016

Activities and Pay Costs

1 Main Activity

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

Service	Number of Locations	Number of Participants*	Number of Beneficiaries **
Primary Level	2	332	
Second Level & Post Leaving Cert.	22	12,675	
Further Education	74		12,370
Training	9		1,455
Part-time / Night Classes	6		1,927

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

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

2 Other Services

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

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

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

3 Pay Costs

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

Pay Range*	No. Employees	Cost
€		€
0 - 59,999	2064	43,556,487
60,000 - 69,999	274	17,983,139
70,000 - 79,999	116	8,484,684
80,000-89,999	21	1,791,795
90,000 - 99,999	15	1,421,747
100,000 - 109,999	14	1,452,976
110,000-119,999	3	341,708
120,000-129,999	2	251,279
Total	2509	75,283,815

*Pay ranges include Employers PRSI

The ETB does not make pension contributions in respect of employees.

In compliance with the Financial Emergency Measures in the Public Interest Legislation the ETB made Pension Related Deductions from employees amounting to €2,917,920 which were remitted to the Department of Education and Skills.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31st December 2016

1. Establishment of the Education and Training Board

Kildare and Wicklow Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

Community National Schools came under the Patronage of the ETB with the commencement of the 2017/2018 academic year.

2. Significant Accounting Policies

(a) Basis of Presentation

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

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

(b) Basis of Preparation

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

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

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

(c) Tangible fixed assets

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

(d) Stocks

All consumable stocks are expensed as purchased.

(e) Superannuation

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

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

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the Department of Education and Skills

Staff employed since 2013 are included in the Single Public Service Pension scheme.

(f) Lease Rentals

All lease rentals are expensed as incurred.

(g) Reclassifications

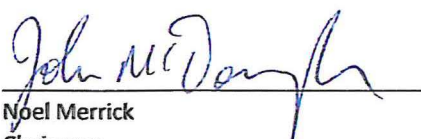
A review of the classification of assets and liabilities was carried out which resulted in reclassifications which has restated some of the 2015 amounts on the Statement of Current Assets and Current Liabilities. There has been no overall net effect to the Net Current Assets/Liabilities or Revenue Surplus/Deficit.

Kildare and Wicklow Education and Training Board

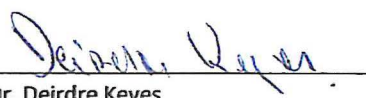
Operating Statement For The Year Ended 31st December 2016

	Note	Year ended 31/12/2016 €	Year ended 31/12/2015 €
RECEIPTS			
Schools & Head Office Grants	1	68,547,844	65,988,242
Further Education and Training Grants	2	26,680,356	21,076,084
Student Support Services Grants	3	-	567,140
Youth Services Grants	4	1,786,739	1,623,735
Agencies & Self-Financing Projects	5	8,003,787	7,746,303
Capital Grants	6	10,122,982	14,264,442
		115,141,708	111,265,946
PAYMENTS			
Schools & Head Office	7	68,805,830	65,887,820
Further Education and Training	8	28,215,286	19,078,223
Student Support Services	9	74,763	630,390
Youth Services	10	1,786,323	1,635,848
Agencies & Self-Financing Projects	5	7,991,398	7,733,879
Capital	6	9,652,999	14,189,210
		116,526,599	109,155,370
Cash Surplus/(Deficit) For Year		(1,384,891)	2,110,576
Movement in Other Net Current Assets	21	1,399,770	(2,514,216)
Accrual Revenue Surplus/(Deficit) For Year		14,879	(403,640)
Revenue Surplus/(Deficit) at 01/01/2016		(2,741,360)	(2,337,720)
Revenue Surplus/(Deficit) at 31/12/2016		(2,726,481)	(2,741,360)

Signed/Dated


 Noel Merrick
 Chairman

Date: 28/6/19


 Dr. Deirdre Keyes
 Chief Executive

Date: 28/6/2019

The notes on pages 10 to 25 form part of these financial statements

Kildare and Wicklow Education and Training Board


Statement of Current Assets and Current Liabilities as at 31st December 2016

		31/12/2016	31/12/2015
		€	€
Current Assets			
Recurrent State Grants	13	1,257,677	938,928
Capital State Grants	14	1,692,720	1,446,897
Other Recurrent Income	15	202,814	302,678
Third Party Debtors	16	67,934	-
Bank Balance		5,364,491	6,749,381
		8,585,636	9,437,884
Current Liabilities			
Recurrent State Grants	17	2,182,655	4,068,121
Capital State Grants	18	2,114,758	1,173,256
Other Recurrent Income	19	3,778,851	3,704,040
Pay & Expense liabilities	20	3,235,853	3,233,827
		11,312,117	12,179,244
Net Current Assets/(Liabilities)		(2,726,481)	(2,741,360)
Represented By			
Revenue Surplus/(Deficit)		(2,726,481)	(2,741,360)

Analysis of Revenue Surplus / (Deficit)

	Surplus (Deficit) 31/12/2016	Surplus (Deficit) in Year	Surplus (Deficit) 31/12/2015
Programme	€	€	€
Schools & Head Office	(2,689,239)	14,879	(2,704,118)
Exam Supervision	(30,214)	-	(30,214)
Others	(7,028)	-	(7,028)
	(2,726,481)	14,879	(2,741,360)

Signed /Dated


 Noel Merrick
 Chairman


 Dr. Deirdre Keyes
 Chief Executive

Date:

28/6/19

28/6/2019

The notes on pages 10 to 25 form part of these financial statements

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2016

1 Schools & Head Office Receipts		Year Ended 31/12/2016	Year Ended 31/12/2015
PAY	FUNDER	€	€
Schools & Head Office Net Cash Grant	Department of Education and Skills	58,629,367	55,994,478
Retained Superannuation Contributions	Staff	2,956,302	2,971,031
		61,585,669	58,965,509
NON PAY			
Schools & Head Office Net Cash Grant	Department of Education and Skills	4,226,352	4,112,148
Tuition Fees	Parents/Students	340,554	355,874
Bank Interest	Bank of Ireland	1,595	14,903
Leaving Certificate Appeal	Schools	1,725	3,125
Insurance Dividend	IPBMI	89,818	-
Other		-	-
		4,660,044	4,486,049
ASSOCIATED PROGRAMMES			
School Support Services Fund	Department of Education and Skills	1,145,538	1,092,592
Book Grant	Department of Education and Skills	328,767	318,489
Examination Supervision	Department of Education and Skills	294,502	289,646
DEIS Grant	Department of Education and Skills	259,662	252,199
Transition Year	Department of Education and Skills	110,390	104,500
Leaving Cert Applied	Department of Education and Skills	41,223	38,354
Students with Disabilities Grant	Department of Education and Skills	29,383	18,444
Junior Cert Schools Programme	Department of Education and Skills/PDST	25,167	25,822
Others - 10 in total	Department of Education and Skills	67,499	396,638
		2,302,131	2,536,683
		68,547,844	65,988,241

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2016

2 FURTHER EDUCATION AND TRAINING RECEIPTS		Year Ended 31/12/2016	Year Ended 31/12/2015
Further Education	FUNDER	€	€
VTOS	SOLAS	7,923,005	7,861,592
Youthreach	SOLAS	3,767,410	3,841,973
ALCES/SPIDAS/ITABE	SOLAS	2,285,191	2,167,780
Back to Education Initiative	SOLAS	1,304,562	1,125,620
Adult Education Guidance Service	SOLAS	400,016	518,999
Operational Costs FE	SOLAS	751,942	975,206
CETS Childcare Scheme	SOLAS	-	292,133
FETAC Assessment and Supervision	SOLAS	122,366	125,223
Special Education Needs Initiative	SOLAS	128,215	117,000
PLC Capitation	SOLAS	127,683	134,389
PLC Government Levy	Parents/Students	11,780	101,440
Youthreach Guidance Counselling	SOLAS	51,241	42,915
DEIS Family Literacy	SOLAS	12,972	19,250
CPD YR and VTOS	SOLAS	24,524	12,755
Refugee Programme	SOLAS	153,063	37,978
FETAC External Authentication	SOLAS	37,181	49,000
Quality Framework	SOLAS	5,461	-
		17,106,612	17,423,254
Training*			
Specialist Training Providers (STP)	SOLAS	1,973,155	1,020,449
Local Training Initiatives	SOLAS	1,943,886	769,560
Bridging Foundation & Skills Training	SOLAS	2,455,047	887,310
Training Centre Staff & Operations	SOLAS	1,217,618	157,446
Community Training Centres	SOLAS	895,421	376,494
Traineeships	SOLAS	992,556	356,581
Apprenticeship	SOLAS	96,061	84,295
Other		-	696
Total		9,573,744	3,652,831
Total		26,680,356	21,076,085
3 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Department of Education and Skills	-	567,140
		-	567,140
4 YOUTH SERVICES RECEIPTS			
Local and Regional Drug and Alcohol Task Force	Department of Health	559,167	559,167
Special Projects Youth-SPY	Department of Children and Youth Affairs	272,388	258,135
Y.P.F.S.F.	Department of Children and Youth Affairs	721,830	655,947
DCYA VFM Project	Department of Children and Youth Affairs	39,050	-
Youth Work Act (Development Plan)	Department of Children and Youth Affairs	59,820	59,820
Local Youth Club Grant Scheme	Department of Children and Youth Affairs	93,734	90,666
Youth Café	Pobal	395	-
DCYA Youth Employment Initiative	Department of Children and Youth Affairs	40,355	-
		1,786,739	1,623,735

* In November 2015 the Training functions of Waterford Wexford ETB, Dublin Dunlaoghaire ETB and Longford Westmeath ETB that pertained to training activity within Counties Kildare and Wicklow were transferred to Kildare and Wicklow ETB.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2016

5 AGENCIES and SELF-FINANCING PROJECTS

AGENCIES			Year Ended 31/12/2016			Year Ended To 31/12/2015		
Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS
				Pay	Non Pay	Total		
			€	€	€	€	€	
1	School Completion Programme	Tusla	1,218,214	1,026,576	186,915	1,213,491	1,188,174	1,218,042
2	School Activities - Bank Accounts	Various	256,318	-	262,087	262,087	321,768	311,965
3	Music Generation	Music Generation	377,886	307,782	142,852	450,634	468,613	339,228
4	School Meals	DSP	231,052	-	229,442	229,442	215,134	214,840
5	Seconded Pay Recoupments	NCCA/ASTI/DES/Tusla	176,476	164,891	-	164,891	272,755	228,929
6	Skills for Work	DDLETB	142,269	104,202	21,473	125,675	165,660	98,046
7	Further Education Support Services	COETB	131,913	72,427	31,743	104,170	148,032	150,702
8	Faite Ireland		77,922	-	53,677	53,677	-	-
9	Momentum	SOLAS	46,988	10,244	2,178	12,422	24,938	16,916
10	Dormant Account Fund Youth Employment		38,164	-	31,157	31,157	-	-
11	Students with Disabilities	HEA	29,882	24,977	44,655	69,632	105,283	54,774
12	Cycle to Work Scheme	Staff	29,269	-	30,046	30,046	42,387	42,384
13	JCSP Library Project	PDST	16,675	-	16,968	16,968	15,675	17,522
14	Leargas Trips	Leargas	38,463	7,431	44,045	51,476	17,820	30,363
15	Family Support Agency	Tusla	15,240	14,276	1,640	15,916	15,545	14,754
16	Others - 15 in total	Various	19,460	19,481	29,642	49,123	95,924	94,747
			2,846,191	1,752,287	1,128,520	2,880,807	3,097,709	2,833,213

Self Financing Projects			Year Ended 31/12/2016			Year Ended To 31/12/2015		
Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS
				Pay	Non Pay	Total		
			€	€	€	€	€	
1	Total School Based Activities	Parents/Students	798,071	27,546	750,711	778,257	844,439	891,874
2	PLC Courses	Parents/Students	789,267	47,949	610,696	658,645	619,410	802,164
3	Field Trips	Parents/Students	584,375	-	563,190	563,190	492,149	502,387
4	Transition Year	Parents/Students	422,357	749	440,777	441,526	389,521	349,057
5	Total Outdoor Education Centre	Parents/Students/DES	402,599	281,485	98,402	379,887	380,859	414,590
6	Book Rental Scheme	Parents/Students	402,596	-	448,100	448,100	213,601	330,248
7	Student Contributions	Parents/Students	244,401	-	358,938	358,938	413,540	195,885
8	Supervised Study	Parents/Students	172,687	157,159	10,395	167,554	158,047	162,079
9	Canteen Schools	Parents/Students	157,207	51,847	146,386	198,233	157,721	139,739
10	Sports	Parents/Students	146,680	9,403	124,301	133,704	110,780	137,236
11	Exam/Class Materials	Parents/Students	145,785	-	129,861	129,861	112,065	134,120
12	Student IPADs	Parents/Students	144,745	-	147,456	147,456	170,471	216,439
13	Student Services	Parents/Students	143,999	36	90,785	90,821	-	7,082
14	General VEC Projects	Parents/Students	104,091	128	35,594	35,722	89,383	59,136
15	Expenditure Financed by Insurance	IPBMI	77,557	1,118	96,688	97,806	27,761	87,263
16	Transport	Parents/Students	65,142	11,714	56,943	68,657	60,990	71,901
17	Musical	Parents/Students	59,966	-	67,521	67,521	66,634	99,782
18	School Completion Administration Fee	SCP's	57,265	-	27,389	27,389	68,486	12,988
19	Further Education	Parents/Students	54,756	15,194	34,995	50,189	69,484	35,093
20	Rent use of Schools/Facilities	Various groups	27,799	9,660	34,180	43,840	44,029	16,991
21	LCVP	Parents/Students	24,633	-	31,512	31,512	23,989	33,695
22	E Books	Parents/Students	20,606	-	27,220	27,220	17,919	7,315
23	Charity Collections	Parents/Students	19,061	-	11,931	11,931	7,412	13,142
24	Blessington Community Education Centre	Parents/Students	18,234	4,527	10,851	15,378	19,671	3,505
25	Administration	Parents/Students	15,015	298	61,984	62,282	41,225	73,588
26	Maintenance	Parents/Students	12,776	-	6,643	6,643	6,899	14,332
27	Others - 12 in total	Parents/Students	45,926	-	68,328	68,328	42,109	89,035
			5,157,596	618,813	4,491,778	5,110,591	4,648,595	4,900,665
Overall Agencies and Self Financing Projects			8,003,787	2,371,100	5,620,297	7,991,398	7,746,304	7,733,878

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

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

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2016

6 CAPITAL	Year Ended 31/12/2016 €	Year Ended 31/12/2015 €
Receipts		
Department Education & Skills	10,086,259	14,264,442
Other	36,723	-
	10,122,982	14,264,442
Payments		
1 Celbridge - New Post Primary School	3,232,487	140,060
2 Arklow New School	2,120,634	8,388,838
3 Newbridge - Extension 2012	1,039,810	1,040,364
4 Naas Community College - New School	470,388	535,659
5 Confey - Summer Works 2016	426,394	-
6 Castledermot - Summer Works Scheme 2015	267,053	-
7 Maynooth - Temporary Accommodation New Prefabs 2016	229,901	-
8 Celbridge - Loose Furniture & Equipment	228,985	21,717
9 Scoil Chonglais - Summer Works 2016	141,430	-
10 Maynooth - Toilet Facilities 2016	127,372	-
11 Curragh - Summer Works Scheme 2016	123,787	-
12 Bray Civic Centre	147,219	-
13 Maynooth - Community College 2012	79,686	121,881
14 Maynooth - Replacement School 2012	79,686	127,549
15 5 Prefabs rented from November 2007	69,876	69,877
16 SWS - Covered External Practical Subjects Area	69,208	16
17 Maynooth - Equipment & Furniture 2016	63,984	-
18 Minor Works to Centre in prep for use by ETG school	59,179	-
19 Naas Community NS - Emergency Works 2014 - 2 Prefabs	57,134	22,645
20 Confey - Summer Works 2015	56,978	85,199
21 Remedial works Gael Cholaiste Chill Dara	56,309	64,138
22 Maynooth - Science & HE Gas Works 2016	52,952	-
23 Others (39 in total)	452,547	3,571,268
	9,652,999	14,189,211

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2016

7 Schools & Head Office Payments	Year Ended 31/12/2016			Year Ended 31/12/2015
	Pay €	Non Pay €	Total €	€
PAY				
Instruction	57,391,238	900	57,392,138	54,925,005
Administration	2,913,618	-	2,913,618	3,011,231
Maintenance	1,218,097	39,355	1,257,452	1,200,053
	<u>61,522,953</u>	<u>40,255</u>	<u>61,563,208</u>	<u>59,136,289</u>
NON PAY				
Instruction	56	687,853	687,909	898,620
Administration	33,905	2,473,150	2,507,055	2,227,748
Maintenance	-	1,562,405	1,562,405	1,565,180
	<u>33,961</u>	<u>4,723,408</u>	<u>4,757,369</u>	<u>4,691,548</u>
ASSOCIATED PROGRAMMES				
School Support Services Fund	400,131	842,153	1,242,284	748,626
Book Grant Scheme	-	343,544	343,544	372,390
Examination Supervision	287,341	6,095	293,436	292,014
DEIS Grant	22,512	261,152	283,664	204,911
Transition Year	-	133,875	133,875	102,092
Leaving Certificate Applied	-	51,792	51,792	22,497
Students with Disabilities Grant	-	29,642	29,642	29,183
Revised Syllabus in Design and Communication	-	27,322	27,322	191,066
Junior Cert Schools Grant	-	25,664	25,664	21,324
Others (15 in total)	4,972	49,058	54,030	75,880
	<u>714,956</u>	<u>1,770,297</u>	<u>2,485,253</u>	<u>2,059,982</u>
			<u>68,805,830</u>	<u>65,887,819</u>

Schools and Head Office Payments

These relate to the provision of second level and PLC Programmes provided in 22 locations, catering for 12,675 participants as well as night classes in 6 locations, catering for 1,927 participants.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2016

8 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2016				Year Ended 31/12/2015
	Pay €	Non Pay €	Allowances €	Total €	Total €
Further Education					
VTOS	3,404,200	1,136,811	3,612,879	8,153,890	8,151,050
Youthreach	2,492,330	756,889	641,635	3,890,854	3,968,493
Adult Literacy Development Fund	1,729,178	565,481	-	2,294,659	2,277,748
Further Education Operational	323,312	597,308	-	920,620	715,368
Back to Education Initiative	1,020,607	312,154	-	1,332,761	1,231,060
CETS Childcare Scheme	-	-	-	-	-
Adult Education Guidance Service	386,527	86,973	-	473,500	449,340
Further Assessment and Supervision	121,878	-	-	121,878	124,176
Special Education Needs Initiative	130,544	17,680	-	148,224	123,556
PLC Non Pay	-	204,339	-	204,339	127,683
Youthreach Guidance Counselling	23,224	19,027	-	42,251	51,548
Refugee Programme	36,162	45,608	-	81,770	14,220
FETAC External Authentication	53,311	10,893	-	64,204	13,281
CPD in Further Education	-	26,810	-	26,810	23,086
Quality Framework Youthreach	-	4,962	-	4,962	4,812
Deis Family Literacy	14,316	6,360	-	20,676	4,786
	9,735,589	3,791,295	4,254,514	17,781,398	17,280,207
Specialist Training Providers (STP)	-	1,468,422	773,898	2,242,320	547,923
Local Training Initiatives	-	325,087	1,808,308	2,133,395	451,510
Bridging Foundation & Skills Training	5,324	1,893,615	922,538	2,821,477	292,631
Community Training Centres	58,094	706,971	237,042	1,002,107	210,157
Training Centre Staff & Operations	553,310	522,573	-	1,075,883	157,593
Traineeships	33,006	712,650	303,645	1,049,301	112,565
Apprenticeship	-	63,185	46,220	109,405	25,637
	649,734	5,692,503	4,091,651	10,433,888	1,798,016
Total	10,385,323	9,483,798	8,346,165	28,215,286	19,078,222
Further Education and Training Payments					
These relate to the provision of Further Education Programmes in 74 locations, catering for 12,370 participants, as well as training in 9 locations, catering for 1455 participants.					
9 STUDENT SUPPORT SERVICES PAYMENTS				€	€
Grants and Scholarships				74,763	630,390
PLC Grants				-	-
				74,763	630,390
10 YOUTH SERVICES PAYMENTS					
YPFSF	116,027	608,594		724,621	654,426
Local Drugs Task Force	-	559,167		559,167	559,167
Special Projects for Youth	-	272,387		272,387	258,134
Youth Work Act	47,187	12,671		59,858	59,820
Youth Café	-	-		-	15,990
Youth Club Grants	-	90,885		90,885	88,311
DCYA VFM Project	-	39,050		39,050	-
DCYA Youth Employment Initiative	-	40,355		40,355	-
	163,214	1,623,109		1,786,323	1,635,849

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2016

11 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Programme						Total Year Ended 31/12/2016 €	Total Year Ended 31/12/2015 €
	Post-Primary Schools & Head Office €	Further Education and Training €	Student Support Services €	Youth Services €	Agencies and Self-financing €	Capital €		
State Funding Received								
Education and Skills	65,142,265				248,535	10,086,259	75,477,059	77,411,892
SOLAS		26,668,576			46,988		26,715,564	20,287,679
Tusla					1,233,940		1,233,940	1,203,719
Children and Youth Affairs				1,227,177			1,227,177	1,170,001
Health				559,167			559,167	559,167
Music Generation					377,886		377,886	468,613
Employment Affairs and Social Protection					236,652		236,652	219,576
Dublin Dunlaoghaire ETB					142,269		142,269	182,700
City of Dublin ETB					131,913		131,913	175,490
NCCA					93,920		93,920	92,348
Faillte Ireland					77,922		77,922	-
POBAL				395	38,164		38,559	-
Léargas					38,463		38,463	17,820
Higher Education Authority					29,882		29,882	105,283
Transport and Sport							-	4,367
Wicklow County Council							-	17,906
Department of Justice							-	12,303
School Completion Programmes					57,265		57,265	68,486
PDST					16,675		16,675	15,675
IPBMI					77,557		77,557	27,761
SEAI							-	19,320
Longford Westmeath ETB							-	694,168
	65,142,265	26,668,576	-	1,786,739	2,848,031	10,086,259	106,531,870	102,754,274
Non-State funding applied to State-funded schemes								
Staff	2,957,220						2,957,220	3,021,381
PDST	14,667						14,667	15,322
Irish Public Bodies	89,818						89,818	-
Bank	1,595						1,595	14,903
Teaching Council					7,000		7,000	15,253
ASTI							-	-
NAPD							-	-
Parents/Students	340,554	11,780					352,334	-
Other	1,725					36,723	38,448	-
	3,405,579	11,780	-	-	7,000	36,723	3,461,082	3,066,859
Other Non State Funding								
School Bank Accounts					256,318		256,318	321,768
Staff					36,129		36,129	-
Other					27,799		27,799	536,911
Parents/Students					4,828,510		4,828,510	4,586,135
	-	-	-	-	5,148,756	-	5,148,756	5,444,814
Total	68,547,844	26,680,356	-	1,786,739	8,003,787	10,122,982	115,141,708	111,265,947

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

12 State Funding

Primary Grantor Department/Office	2016	01/01/2016				2016				31/12/2016
	Grant Issued	Amount due from/(due to) Grantor	Receipts direct from Grantor	Receipts from other sources ^{b,c}	Total receipts	Local Funding Transfers	Cash expenditure ^e	Change in Liabilities/Debtors	Surplus/(deficit) For 2016	Amount due from/(due to) Grantor
	€	€	€	€	€	€	€	€	€	€
Education and Skills										
Post Primary Schools and Head Office	Pav ^a 70,938,580 Non-Pay 4,685,082 Local funding Surpluses (74,394) Associated Programmes 2,286,546	383,779 (58,629,267)	(2,956,302)	(61,585,669)	(4,660,044)	61,563,208	(103,504)	-	257,814	
Capital	10,086,259	(10,086,259)	(15,585)	(2,302,131)	(46,060)	4,757,368	(66,144)	14,882	2	
Student Support	-	(29,122)	-	(10,122,982)	-	2,485,252	619	-	(815,945)	
Agency and Self-financing	248,535	(248,535)	-	(10,122,982)	-	9,652,997	(139,030)	-	(422,039)	
Total Education and Skills ^a	88,249,002	(532,446)	(75,477,059)	(78,919,361)	-	78,782,123	(308,059)	14,882	(962,861)	
Other Funders										
SOLAS	26,715,564	(2,186,051)	(26,715,564)	(11,780)	(26,727,344)	28,227,708	347,087	-	(338,600)	
Tusla	1,233,940	(550,938)	(1,233,940)	-	(1,233,940)	1,229,407	8,378	-	(547,093)	
Children and Youth Affairs	1,227,177	(48,174)	(1,227,177)	-	(1,227,177)	1,227,156	2,643	-	(45,552)	
Health	559,167	(1)	(559,167)	-	(559,167)	559,167	-	-	(1)	
Music Generation	377,886	(34,430)	(377,886)	-	(377,886)	450,634	(73,137)	-	(34,819)	
Employment Affairs and Social Protection	236,652	21,310	(236,652)	-	(236,652)	235,042	4,931	-	24,631	
Dublin Dunlaoghaire ETB	142,269	(145,408)	(142,269)	-	(142,269)	125,675	6,401	-	(155,601)	
City of Dublin ETB	131,913	(30,154)	(131,913)	-	(131,913)	105,763	(3,481)	-	(59,785)	
NCCA	93,920	(4,018)	(93,920)	-	(93,920)	93,920	-	-	(4,018)	
Faite Ireland	77,922	-	(77,922)	-	(77,922)	53,677	-	-	(24,245)	
POBAL	38,559	(248)	(38,559)	-	(38,559)	31,157	133	-	(7,517)	
Léargas	38,463	(34,481)	(38,463)	-	(38,463)	51,476	3,570	-	(17,898)	
Higher Education Authority	29,882	(134,985)	(29,882)	-	(29,882)	69,632	428	-	(94,807)	
Transport and Sport	-	4,597	-	-	-	-	-	-	4,597	
Wicklow County Council	-	(5,073)	-	-	-	1,422	-	-	(3,651)	
Department of Justice	-	12,461	-	-	-	13,307	77	-	25,845	
SEAI	-	39,692	-	-	-	-	-	-	39,692	
IPBMI	77,557	(109,334)	(77,557)	-	(77,557)	97,806	(2,438)	-	(91,523)	
Teaching Council	-	2,340	(7,000)	-	(7,000)	5,730	1,951	-	3,021	
PDST	16,675	1,971	(16,675)	-	(16,675)	16,968	(1,915)	-	349	
School Completion Programmes	52,265	(75,655)	(52,265)	-	(52,265)	27,389	720	-	(104,811)	
National Behaviour Support Services	-	(13,489)	-	-	-	-	-	-	(13,489)	
Marina Institute of Education	-	(500)	-	-	-	808	-	-	308	
Irish Sports Council	-	14,635	-	-	-	-	-	-	14,635	
Kildare County Council	-	(2,338)	-	-	-	-	-	-	(2,338)	
Total Other	31,054,811	(3,278,271)	(31,054,812)	(18,780)	(31,073,591)	32,623,844	295,348	-	(1,432,670)	
Total	119,299,813	(3,810,717)	(106,531,871)	(3,461,082)	(109,992,952)	111,405,967	(12,711)	14,882	(2,395,531)	

Notes

a Opening balances

Balances are reported on an accruals basis.

b Receipts from other sources

Post-Primary Schools and Head Office Pay and Non-Pay grants are funded by the Department of Education and Skills having regard to anticipated income from other sources. In the case of Non-Pay, a shortfall in income that leads to excess expenditure gives rise to a deficit. Excess income is due to the Department and is not considered part of the current year grant funding. In 2016, a shortfall in income to the anticipated receipts was €25,038.

c Receipts from other sources

Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €58,629,367 and retained superannuation deductions of €2,956,302. In the event, receipts relating to superannuation deductions retained by KWETB were €2,931,830 (€24,472 more than anticipated) and are included in receipts from the Department of Education and Skills in Note 13 - Funding.

d Cash expenditure

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further Education Programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. In 2016 Non Pay Expenditure did not exceed the limit. A surplus of €14,881 was achieved.

Above reconciles with Note 11

e Total State Funding

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2016

	31/12/2016	31/12/2015
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Dept. Of Education and Skills		
Pay Grant Underfunding	-	-
Associated Grant Underfunding	36,563	39,079
Third Level Grants Underfunding	339,984	265,221
Local Receipts/Receiveable underfunding	537,326	615,792
Amount due from SOLAS	338,484	17,387
Amount due from Dept. Of Children and Youth Affairs	5,320	1,449
	<u>1,257,677</u>	<u>938,928</u>
14 Current Assets - Capital State Grants		
Amount due from Dept. Of Education and Skills	<u>1,692,720</u>	<u>1,446,897</u>
	<u>1,692,720</u>	<u>1,446,897</u>
Discussions are ongoing between the Department of Education and Skills and KWETB in relation to an amount of €648,824 which has been paid to a contractor in relation to a project at Celbridge which in total cost €3.4M. An amount of €2.8M was received from the Department of Education and Skills leaving a balance of €648,824. As at June 2019, the Department had not agreed to provide the funding. KWETB would be left with a deficit should the Department refuse to fund the balance of €648,824		
15 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	113,078	86813
Amount due from Other Programme Funders (Non State)	89,736	215,865
	<u>202,814</u>	<u>302,678</u>
16 Current Assets - Third Party Debtors	<u>67,934</u>	-
	<u>67,934</u>	-

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2016

	31/12/2016	31/12/2015
	€	€
17 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Pay Grant Overfunding	254,474	232,013
Associated Grants Unspent	852,509	1,125,429
Scholarships Grants Unspent	294,343	294,343
Local Receipts/Receivable Excess	53,372	74,394
Amount due to Solas	677,082	2,292,712
Amount due to Dept.Children and Youth Affairs	50,875	49,230
	<u>2,182,655</u>	<u>4,068,121</u>
18 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education and Skills	2,114,758	1,173,256
	<u>2,114,758</u>	<u>1,173,256</u>
19 Current Liabilities - Other Recurrent Income		
Amount held for Students	1,108,802	1,035,828
Amount held for Other Programme Funders (State)	1,161,596	1,163,705
Amount held for Other Programme Funders (Non State)	1,508,453	1,504,507
	<u>3,778,851</u>	<u>3,704,040</u>
20 Pay and Expense Liabilities		
Pay Liabilities	910,970	934,478
Expense Liabilities	2,324,883	2,299,349
	<u>3,235,853</u>	<u>3,233,827</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2016

21 Movement in Other Net Current Assets

	Balance as at 31/12/2016 €	Balance as at 31/12/2015 €	Movement in Period €
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,257,677	938,928	318,749
Increase/(Decrease) in Capital State Grants Receivable	1,692,720	1,446,897	245,823
Increase/(Decrease) in Other Recurrent Income Receivable	202,814	302,678	(99,864)
Increase/(Decrease) in Third Party Debtors	67,934	-	67,934
	<u>3,221,145</u>	<u>2,688,503</u>	<u>532,642</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,182,655	4,068,121	1,885,466
(Increase)/Decrease in Capital State Grant Liabilities	2,114,758	1,173,256	(941,502)
(Increase)/Decrease in Other Recurrent Income Liabilities	3,778,851	3,704,040	(74,811)
(Increase)/Decrease in Pay and Expense Liabilities	3,235,853	3,233,827	(2,026)
	<u>11,312,117</u>	<u>12,179,244</u>	<u>867,127</u>
 Net Movement			<u><u>1,399,770</u></u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

22 Remuneration

	2016 €	2015 €
(a) Aggregate Employee Benefits		
Staff Short-term benefits	75,283,815	72,130,773
Termination benefits	-	11,775
	<u>75,283,815</u>	<u>72,142,548</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	75,283,815	72,130,773
	<u>75,283,815</u>	<u>72,130,773</u>

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

Pay range*	No. Employees	Cost in 2016 €
0 - 59,999	2064	43,556,487
60,000 - 69,999	274	17,983,139
70,000 - 79,999	116	8,484,684
80,000-89,999	21	1,791,795
90,000 - 99,999	15	1,421,747
100,000 - 109,999	14	1,452,976
110,000-119,999	3	341,708
120,000-129,999	2	251,279
Total	2509	75,283,815

*Pay ranges do include employers' PRSI.

(c) Termination Benefits

There were no termination benefit settlements during the year.	-	11,775
	<u>-</u>	<u>11,775</u>

(d) Key Management Personnel

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

	2016 €	2015 €
Salary	195,479	264,151
Allowances	-	-
Termination Benefits	-	-
	<u>195,479</u>	<u>264,151</u>

(e) Chief Executive Salary and Benefits

	2016 €	2015 €
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Basic Salary	121,050	121,050
Other	-	-
	<u>121,050</u>	<u>121,050</u>

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

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2016

23 Board members' expenses

Expenses are paid to Board members for travel to Board-related meetings. The aggregate expenses paid to each member in the year to the 31st December 2016 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	Other	Total	No. Board Meetings Attended	No. Board meetings eligible to attend
	€	€	€	€	€		
Cllr. Darragh Fitzpatrick	727	7,311		145	8,183	5	6
Ms. Finula Haran	595	4,972	629	180	6,376	5	6
Cllr. Nicola Lawless	700	635		428	1,763	3	6
Cllr. Brendan Weld	777		571	303	1,651	6	6
Cllr. Jim Ruttle	692		452	219	1,363	5	6
Cllr. Teresa Murray	558		469	251	1,278	5	6
Mr. Noel Merrick	645			41	686	6	6
Mr. John McDonagh	545	46			591	6	6
Cllr. Tommy Annesley	534				534	5	6
Ms. Elizabeth O'Gorman	322			206	528	5	6
Mr. John Doyle	423				423	4	6
Mr. Joe Behan	393				393	4	6
Mr. Danny Haskins	292				292	1	2
Cllr. Fiona McLoughlin Healy	201				201	2	6
Cllr. Aoife Breslin	160				160	2	6
Cllr. Edward Timmins	141				141	0	6
Cllr. Naoise O Cearúil	132				132	2	6
Ms. Deirdre Coghlan Murray	105				105	3	6
Cllr Réada Cronin	-				-	5	6
Cllr. Jennifer Whitmore	-				-	4	6
Total	€7,942	€12,964	€2,121	€1,773	€24,800		

In 2016, the role of Chairperson was rotated during the period, Cllr. Jim Ruttle was appointed Chairperson in October 2016. Prior to this Cllr. Brendan Weld was Chairperson. Cllr. Jim Ruttle resigned in December 2017 and Noel Merrick was appointed Chairperson from 21st December 2017.

Cllr. Jim Ruttle is the Kildare and Wicklow Education and Training Board representative on the ETBI Reserve Members Forum.

* If Board members are members of one or more Boards of Management, the expensed paid for these are included above. The Chairman of the Board would also attend other ETB events on behalf of the Committee

24 Chief Executive's Travel Expenses

	2016	2015
	€	€
Domestic Travel	10,814	4,628
Foreign Travel	4,972	1,628
	<u>15,786</u>	<u>6,256</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2016

25 Capital Commitments

At the 31st December the ETB had capital commitments of €2,548,116.

Project	Description	€
Arklow CC	Proposed Extension/Now new school	340,000
Avondale CC	2015 SWS - Covered External Practical Subjects	3,500
Scoil Chonglais	Sports Cap Grant Proj - pitch	115,000
Coláiste Bhríde Carnew	5 Prefabs rented from November 2007	-
St. Kevin's CC Dunlavin	Sports Cap Grant Proj - changing rooms	200,000
Gaelcholáiste na Mara	Semi Perm. Build College (site rental only)	-
GCNS	2016/17 2 rented Prefab Classrooms	20,400
GCNS	Internal Changes to 2015 2 rented 50sqm ea.	5,600
Temp Accommodation for 4 schools	Consultant fees	83,000
Athy Community College	Athy Emergency Works - 2016	2,389
Colaiste Lorcaín - Castledermot	Summer Works Scheme 2015	12,911
Cellbridge	Loose Furniture & Equipment	84,132
Colaiste Bhríde Carnew	Summer Works 2015	22,756
Confey College	Summer Works 2015	5,192
Confey College	Summer Works 2016	22,460
Curragh Community College	Summer Works 2016	13,654
Greystones Community NS	Minor Works	5,500
Naas Community College	Dress Design	4,119
Naas Community College	Loose Furniture & Equipment	35,068
Naas Community College	ICT	5,708
Naas Community NS	ICT Infrastructure Grant 2010	190
Maynooth	Equipment & Furniture 2016	191,249
Maynooth	Road Works KCC 2016	580,000
St. Conleths, Newbridge	Extension 2012	649,330
St. Farnans Prosperous	Temporary Accommodation 2013	804
St. Farnans Prosperous	Emergency Works 2014	3,119
St. Farnans Prosperous	Summer Works 2015	212
St. Farnans Prosperous	Temporary Accommodation 2014 Rent	5,757
Rathangan	Emergency Works 2013 - Distribution Board	1,845
Rathangan	Universal Access 2014	5,248
Scoil Chonglais, Baltinglass	Summer Works 2015	4,995
Scoil Chonglais, Baltinglass	Summer Works 2016	123,977
		2,548,116

26 Contingencies

There are no Contingencies at the time of signing of the accounts.

27 Pension Related Deduction

€2,917,920 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

28 Annual Contribution to Education and Training Boards Ireland.

Kildare and Wicklow ETB made a contribution of €30,731 to ETBI in 2016.

29 Provision of National Service

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

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2016

30 Property register

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

Category	Location	Status	Annual Rent	Lease expiry
Administrative Offices				
Kildare Administration Office	Aras Chill Dara, Naas	Leased	142,072	December 2016
Wicklow Administration Office	Church Street, Wicklow	Leased	57,810	31/08/2015
Wicklow Administration Office	Wentworth Place, Wicklow		58,100	Under negotiation
Schools				
Pipers Hill College	Kilashee, Naas, County Kildare	Freehold	N/A	N/A
St. Conleth's Vocational School	Newbridge, County Kildare	Freehold	N/A	N/A
Curragh Post Primary School	Curragh, County Kildare	Rented	Peppercorn	N/A
Ardscoil Rath Iomghain	Rathangan, County Kildare	Freehold	N/A	N/A
St. Farnan's Post Primary School	Prosperous, County Kildare	Freehold	N/A	N/A
Maynooth Post Primary School	Maynooth, County Kildare	Freehold	N/A	N/A
Maynooth Community College	Maynooth, County Kildare (shared with MNS above)	Freehold	N/A	N/A
Athy College	Monasterevin Road, Athy, County Kildare	Freehold	N/A	N/A
Colaiste Lorcaín	Castledermot, County Kildare	Freehold	N/A	N/A
Confey College	Leixlip, County Kildare	Freehold	N/A	N/A
Pipers Hill Community National School	Kilashee, Naas, County Kildare	Freehold	N/A	N/A
Naas Community College	Craddockstown Road, Naas, County Kildare	Freehold	N/A	N/A
Naas Community National School	Craddockstown Road, Naas, County Kildare	Freehold	N/A	N/A
Avondale Community College	Rathdrum, County Wicklow	Freehold	N/A	N/A
Arklow Community College	Coolgraney Road, Arklow, County Wicklow	Freehold	N/A	N/A
Blessington Community College	Naas Road, Blessington, County Wicklow	Freehold	N/A	N/A
Coláiste Bhríde	Carnew, County Wicklow	Freehold	N/A	N/A
Coláiste Bhríde - Prefabs	Carnew, County Wicklow	Leased	69,876	Under negotiation
Coláiste Raithín	Bray, County Wicklow	Freehold	N/A	N/A
Coláiste Chraobh Abhann	Kilcoole, County Wicklow	Freehold	N/A	N/A
Scoil Chonglais	Baltinglass, County Wicklow	Freehold	N/A	N/A
St. Kevin's Community College	Dunlavin, County Wicklow	Freehold	N/A	N/A
Colaiste Chill Mhantain	Burkeen, Wicklow	Freehold/PPP	N/A	N/A

Category	Location	Status	Annual Rent	Lease expiry
Gaelcholáiste na Mara	Pearse Park, Arklow, County Wicklow	Site Rented	40,000	Building owned by KWETB
Greystones CNS - 3 prefabs	Greystones Rugby Club, Greystones, County Wicklow	Leased	25,584	Site & original 3 prefabs leased by DoES
Coláiste Raithin	St Andrews, Bray, County Wicklow	Leased	23,000	31/08/2016

College of Further Education

Bray Institute of Further Education	Novara Ave, Bray, County Wicklow	Freehold	N/A	N/A
Bray Institute of Further Education (four prefabs)	Novara Ave, Bray, County Wicklow	Rented	32,960	Under negotiation
Bray Institute of Further Education (dance studio)	Bray, County Wicklow	Rented	6,285	Under negotiation
Bray Institute of Further Education	Parochial Hall, Bray County Wicklow	Rented	12,722	Under negotiation

Centres				
VTOS	Old Vocational School, Athy, County Kildare	Freehold	N/A	N/A
VTOS	Riverforest Shopping Centre, Leixlip, County Kildare	Leased	72,166	September 2018
Youthreach	Old Vocational School, Athy, County Kildare	Freehold	N/A	N/A
Youthreach	Mill Lane, Leixlip, County Kildare	Leased	20,100	December 2016
Youthreach	Jigginstown, Naas, County Kildare	Leased	34,000	March 2020
Athy Literacy	16 Nelson Street, Athy, County Kildare	Freehold	N/A	N/A
Kildare Literacy	Old Vocational School, Kildare Town, County Kildare	Freehold	N/A	N/A
Naas Adult Basic and Community Education	Jigginstown, Naas, County Kildare	Leased	37,070	October 2020
Adult & Further Education Centre/VTOS	Aras Slainte, Station Rd, Newbridge, County Kildare	Leased	223,000	20 years from 2013
Manor Mills Education Centre	Manor Mills, Maynooth, County Kildare.	Freehold	N/A	N/A
Outdoor Education Centre	Weavers Square, Baltinglass, county Wicklow	Freehold	N/A	N/A
Further Education Centre	Blessington, County Wicklow	Freehold	N/A	N/A
Bray Music School	Bray, County Wicklow	Freehold	N/A	N/A
Seomra Youth Centre	Carlile House, Bray, County Wicklow	Leasehold	N/A	N/A
Adult Learning Centre	Baltinglass, County Wicklow	Freehold	N/A	N/A
The Vault Youth Centre	Arklow, County Wicklow	Freehold	N/A	N/A
Youth & Sports Centre, Arklow	The Marshlands, Arklow, County Wicklow	Site owned by Arklow TC. Building owned by KWETB	N/A	N/A

Category	Location	Status	Annual Rent	Lease expiry
Further Education Centre	Arklow, County Wicklow	Leased	250,920	30/04/2031
Further Education Centre	The Murrough, Wicklow	Leased	180,690	30/06/2017
Further Education Centre	The Murrough, Wicklow	Leased	56,309	31/08/2017
Adult Learning Centre	Bray, County Wicklow	Leased	25,000	31/07/2022
Adult Education Centre	Bray, County Wicklow	Leased	172,500	30/04/2019
Youthreach	Bray, County Wicklow	Leased	52,000	Under negotiation
Marine House	The Murrough, Wicklow	Leased	100,000	01/12/2021
Crookstown	Crookstown, Co. Kildare	Rented	40,000	
Railway House	The Murrough, Wicklow	Leased	18,000	01/12/2021
Bray Civic Centre	Bray, County Wicklow	Leased	351,780	20/09/2036
Adult Learning Centre	Main Street, Carnew, County Wicklow	Rented	9,000	Under negotiation

Properties Leased to 3rd Parties				
Facility	Location	Occupied by	Rent Paid 2016	KWETB Status/ Annual Rent paid by KWETB
Former Abbey Community College	Wicklow Town	Gaelscoil Chill Mhantain	N/A	Freehold/ N/A
Proposed Further Education and Training Centre	Maudlins Industrial Estate, Naas, County Kildare	Postbrook Limited	NIL	Leased (expiry June 2016)/ €40,000

Properties and land not currently in use				
Facility	Location	Occupied by		
Limerick Road Site	Limerick Road, Naas, County Kildare	Freehold	N/A	N/A

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2016

31 Connected Persons

During the year, KWETB entered into contracts for the provision of building related and security services with three companies that had family connections with the then CE. The total value of payments made to these companies in 2016 was €1,397,527.

KWETB also had related party transactions with a company connected to a Board member. Total value of payments to this company in 2016 was €74,075.

32 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2016 were approved by the Board of KWETB on 27th of March 2018 .