

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

Financial Statements For The Year Ended 31st December 2019

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

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KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Statement of Board Responsibilities

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

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

In preparing those accounts, the Board is required to:

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

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013.

The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairperson


Cllr. Daragh Fitzpatrick

Date:

23/12/2020

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Statement on Internal Control

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 2019 is set out in Circular Letter 0002/2019 which was issued by the Department of Education and Skills to all ETBs on 30th January 2019 and this was reviewed by the Board in April 2019. The Finance Committee met four times in 2019. The Finance Committee met on 19th March 2020 to review the Financial Statements and recommended their adoption to the Board.

The Audit and Risk Committee met three times in 2019, the committee met a further three times in 2020 to consider the accounts of the reporting period 2019.

Responsibility for the System of Internal Control

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

A new board was constituted for KWETB on 25th of July 2019 and at its meeting on the 10th September 2019 the board began the appointment of the new Finance and Audit and Risk Committees.

Key Control Procedures

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

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

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

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

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

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

Internal audit

An Internal Audit function is provided by the Internal Audit Unit – Education and Training Boards.”

“The audit findings are based on the IAU-ETBs terms of reference and the internal audit unit provides an overall audit opinion on the area audited”

“The overall opinion is based on the findings identified during the audit and the range of possible opinions are 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”
- **Information Technology** – an audit of information technology systems and network management control review was carried out in August 2017 and the final report was received by KWETB in January 2019. The IAU-ETB concluded that KWETB had an inadequate system of internal control in place in the area audited, specifically with reference to disaster recovery and business continuity plans. KWETB are actively developing a BCP and associated controls.

KWETB are committed to implementing the recommendations as outlined by the auditors. A number of measures have already been put in place in response to the findings of the audit:

- Disaster Recovery – KWETB are actively engaging with external vendors to formulate a suitable and effective solution
- Recommendations in relation to backups of corporate data have been implemented
- Internal controls in relation to system and data access have been strengthened and reviewed regularly
- Mobile devices are now encrypted and managed by Mobile Device Management (MDM) software.
- Procurement for onsite ICT Support and ICT Managed Services has taken place and is at award stage.
- A number of ICT policies are being reviewed at a national level and will be implemented accordingly

There were 28 recommendations. 22 are implemented, 3 partially implemented and 3 are not yet implemented.

- **Youthreach** - The Youthreach audit was carried out in September 2018 with the final report received in April 2019. The opinion of the auditor concluded that KWETB has an adequate system of internal control for Youthreach Programmes.

A total of 13 recommendations were made, categorised as the following:

- 4 high recommendations of which 3 are partially implemented
- 6 medium recommendations of which 2 are implemented
- 3 low recommendations of which 2 are implemented

- Audits were also carried out in Procurement and a Review of Previous audits during 2019. The reports for these were received in May and June 2020. The IAU-ETB concluded that KWETB had an adequate system of internal control in place in the areas audited. The audit reports have been reviewed and implementation of recommendations has commenced.

Non-compliance with procurement guidelines

KWETB has identified that the total spend where a supplier has been paid in excess of €25k in 2019 with no contract in place amounts to €2,953,732. The non-compliant procurement amount relates to aggregated spend across the organisation across a number of categories of spend including managed print services, bus hire, mock exam papers, furniture and equipment, catering supplies, ICT, school diaries and woodwork materials. KWETB operates a hybrid procurement model with certain areas of construction, ICT, services and supplies being procured centrally where the aggregated value exceeds €25k. There are instances where goods and services have been procured locally in line with the KWETB procurement policy but the aggregated value across all sites exceeds the national tendering threshold of €25k. This is a particularly acute problem as KWETB do not operate a centralised purchasing function and there are multiple schools and centres engaged in daily local procurement exercises. This issue has been further exacerbated by the growth of the organisation in recent years and the limitations of the financial systems we operate. Given the size and nature of the organisation and the extent of expenditure under various categories of goods and services, full compliance will remain a challenge for the organisation.

KWETB have completed a Corporate Procurement Plan and a MAPP (multi-annual procurement plan) which is based on an analysis of the 2019 expenditure and we are taking steps to increase our compliance by targeting areas highlighted by our analysis.

66% of the non-compliant procurement has been regularised since 2019 as new contracts and frameworks have been/ are currently being put in place for the supply of managed print, furniture and equipment, stationery, ICT equipment, onsite technical support, bus hire and waste management. Other key tenders are being planned for 2021.

The response to the internal Procurement Compliance Audit above, outlines the steps KWETB has and will take to reduce the level of non-compliant procurement expenditure in 2020.

Department of Social Welfare Services Review

Kildare and Wicklow ETB were found to be partially compliant, in relation to daily records of children availing of the school meals service, in one school following an inspection on 2016/2017 academic year. The finding was issued to KWETB in 2019 and the recommendation subsequently implemented.

2018 Contractual Claim

A sum of €10.7m is the anticipated total cost paid in respect of the final account submitted on a contract awarded in 2015 for a major school building works project, part of which (€3,161,718) related to a settlement of the final account claims submitted in relation to those works.

Risk management

Following the implementation of the new Code of Practice for the Governance of Education and Training Boards 30th Jan 2019, KWETB, in conjunction with IPB (Irish Public Bodies), carried out a comprehensive review of risk management in KWETB. Enhancements to KWETB's approach to risk management were made to ensure greater alignment with the new Code. As a result, a robust system of risk management is being implemented in KWETB underpinned by a Risk Management Strategy, Risk Management Policy and Risk Management Framework all signed off by the Board. Individual Risk Registers have been developed and are actively managed for the Corporation, Schools, FET and OSD. The Audit and Risk Committee review the registers at every meeting of the committee and the Director of OSD reports to the Board on Risk Management at each Board meeting. Although risk is actively managed on a daily basis the Senior Management Team review the corporate risks formally on a monthly basis. FET, Schools and OSD also have their own schedule for reviewing risks in their areas on a regular basis with significant risks being elevated to the Corporate Risk Register for review by the Senior Management Team.

Corporate Governance Programme

KWETB is committed to the implementation of best practice corporate governance and developed the KWETB Corporate Governance Programme to enhance the same. This programme was initiated in December 2018 and was informed by The Code of Practice for ETB's 2019, recommendations of the Thorn Report (2018), C&AG reports and other relevant statutory instruments and circulars. The programme identified 7 key themes; Policies and procedures, statutory reporting, governance, procurement, internal control and risk management, organisation restructuring and Ethics in Public Office. The Corporate Governance programme was completed in May 2020 and the steering group signed off with a final report brought to the Board. KWETB is committed to continuing to enhance corporate governance in KWETB implementing best practices and standards.

Leasing arrangements

An audit of KWETB leasing arrangements commenced in February 2020. Kildare and Wicklow ETB have reviewed and revised its procedures around leasing arrangements and will further review the procedures in the context of any audit findings.

Accounting records

The system for recording financial transactions used by the majority of the former VECs is an out-dated single-entry system that is not fit for purpose. The IT system used for paying trainees (TAPS) is a legacy system written in old computer language which is no longer supported. It has experienced a number of technical difficulties in recent times. KWETB requires a new fit for purpose integrated IT system. This has been requested numerous times and raised in national fora. This is a matter of concern for both the Executive and Audit and Risk committee of KWETB. Pending approval for a new system, KWETB will continue to work with the Department of Education and Skills and the Project Management Office regarding Finance Shared Services.

Single Public Service Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Service Pension Scheme by the end of June 2014. Progress has been made by KWETB to meet this statutory obligation and pension statements have been issued to approximately 5% of staff. Work continues to ensure full compliance with the circular is achieved.

Payroll Shared Service

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. The migration of KWETB payroll for all staff will take place in November 2021.

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 meetings held in January and March 2020, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2019 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

- o A review of internal and external audit reports issued in 2019 and to date in 2020 along with an examination of minutes of meetings of the Board, Audit and Risk Committee and Finance Committee.
- o The Audit and Risk Committee also got confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- o The Audit and Risk Committee presented a report on the review of controls to the Board on 24 March 2020.
- o A Risk Register is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 24 March 2020.

The Board remains cognisant of the prior recommendations of the C&AG outlined in the 'Supplementary report - Lapses in controls over procurement of capital projects and certain other expenses.' Which was published in 2019 and in the Thorn Report (2018) on the Investigation into certain matters in Kildare and Wicklow ETB published in 2018.

Signed:


Cllr. Daragh Fitzpatrick
Chairperson

Date:

23/12/2020



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 2019 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 2019 and the state of affairs of the Board at 31 December 2019, 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.

Appendix to the report

Non-compliance with procurement rules

The statement on internal control discloses that in 2019 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.

Settlement of building works claims

Note 25 to the financial statements and the statement on internal control disclose that the Board incurred costs totaling €10.7 million in respect of a contract awarded in 2015 for a major school building works project. Part of the costs incurred by the Board (€3.16 million or just under 30% of the total) related to the settlement in 2019 of final account claims under the contract.



Seamus McCarthy
Comptroller and Auditor General

24 December 2020

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 2019

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	3	494	
Second Level & Post Leaving Cert.	22	12,045**	
Further Education and Training (FET) ****	25		15,471
Part-time / Night Classes*****	5		1,276

* refers to locations owned or leased by the ETB.

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

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

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

2 Other Services

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

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

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

3 Pay Costs

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

Pay range*	No. Employees	Cost in 2019* €
0 - 59,999	2041	46,310,480
60,000 - 69,999	243	15,959,672
70,000 - 79,999	212	15,865,489
80,000 - 89,999	55	4,564,624
90,000 - 99,999	30	2,868,246
100,000 - 110,000	16	1,691,676
110,000 - 119,999	9	1,030,591
120,000 - 129,999	4	491,075
Total:	2610	88,781,853

*Cost in 2019 includes employers' PRSI.

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

From 1 January 2019 onwards, members of public service defined pension scheme 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 replaced the pension related related deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration. The amount collected in 2019 was €2,736,680 which was 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 2019

1. Establishment of the Education and Training Board

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

2. Significant Accounting Policies

(a) Basis of Presentation

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

Where necessary, the comparative figures for the previous year have been reclassified on the same basis 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. 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 by the National Shared Services Office on behalf of the ETB. ETB's are responsible for the administration of their pensions. Pension funds are provided by the Department of Education and Skills.

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

(f) Lease Rentals

All lease rentals are expensed as incurred.

Kildare and Wicklow Education and Training Board

Operating Statement For The Year Ended 31st December 2019

	Note	Year ended 31/12/2019 €	Year ended 31/12/2018 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	83,054,345	79,001,472
Primary School Grants	2	224,768	166,986
Further Education and Training Grants	3	31,274,070	29,095,814
Student Support Services Grants	4	18,063	-
Youth Services Grants	5	2,520,243	2,105,355
Agencies & Self-Financing Projects	6	8,820,621	8,249,630
Capital	7	12,538,802	16,519,204
		<u>138,450,912</u>	<u>135,138,461</u>
PAYMENTS			
Post Primary Schools & Head Office	8	81,255,216	77,375,237
Primary School Grants	9	223,520	165,076
Further Education and Training	10	28,409,911	29,291,520
Student Support Services	11	-	2,587
Youth Services	12	2,493,058	2,132,074
Agencies & Self-Financing Projects	6	8,341,308	8,117,495
Capital	7	15,898,122	11,029,352
		<u>136,621,135</u>	<u>128,113,341</u>
Cash Surplus/(Deficit) For Year		1,829,777	7,025,120
Movement in Other Net Current Assets	23	<u>(807,711)</u>	<u>(5,255,433)</u>
Accrual Revenue Surplus/(Deficit) For Year		1,022,066	1,769,687
Revenue Surplus/(Deficit) at 1 January		(956,086)	(2,725,773)
Revenue Surplus/(Deficit) at 31 December	14	<u>65,980</u>	<u>(956,086)</u>

Signed:



Cllr. Daragh Fitzpatrick
Chairperson

Date: 20/12/2020



Dr. Deirdre Keyes
Chief Executive

Date: 23/12/2020

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


Kildare and Wicklow Education and Training Board


Statement of Current Assets and Current Liabilities as at 31st December 2019

	Note	<u>31/12/2019</u>	<u>31/12/2018</u>
		€	€
Current Assets			
Recurrent State Grants	15	2,740,551	2,058,486
Capital State Grants	16	1,116,521	2,141,688
Other Recurrent Income	17	372,380	379,968
Third Party Debtors	18	82,934	67,934
Bank Balance		<u>12,992,731</u>	<u>11,162,954</u>
		<u>17,305,117</u>	<u>15,811,030</u>
Current Liabilities			
Recurrent State Grants	19	7,782,169	4,097,444
Capital State Grants	20	1,368,015	6,684,971
Other Recurrent Income	21	3,618,106	3,072,129
Pay & Expense liabilities	22	<u>4,470,847</u>	<u>2,912,572</u>
		<u>17,239,137</u>	<u>16,767,116</u>
Net Current Assets/(Liabilities)		<u><u>65,980</u></u>	<u><u>(956,086)</u></u>
Represented By			
Revenue Surplus/(Deficit)	14	<u><u>65,980</u></u>	<u><u>(956,086)</u></u>

Analysis of Revenue Surplus/(Deficit)	Retained Surplus / (Deficit) 31/12/2019 €	Revenue Surplus / (Deficit) For 2019 €	Retained Surplus/(Deficit) 31/12/2018 €
Programme	€	€	€
Schools & Head Office	(850,179)	1,061,122	(1,911,300)
Agency Programmes	21,134	(93,624)	114,758
Self Financing Programmes	895,025	54,569	840,456
14	<u><u>65,980</u></u>	<u><u>1,022,066</u></u>	<u><u>(956,086)</u></u>

Signed:


Cllr. Daragh Fitzpatrick
Chairperson


Dr. Deirdre Keyes
Chief Executive

Date:

23/12/2020

Date:

23/12/2020

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

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

1 Post Primary Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended 31/12/2019	Year Ended 31/12/2018
Pay		€	€
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	71,442,264	67,837,955
Retained Superannuation Contributions	Education and Skills	2,873,457	2,928,427
		<u>74,315,721</u>	<u>70,766,382</u>
Non Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	5,511,901	4,866,064
Tuition Fees	Parents/students	220,892	272,582
IPB Capital Reserve	Irish Public Bodies	135,432	487,555
Insurance Dividend	Irish Public Bodies	21,979	71,605
Election Expenses	Education and Skills	1,794	0
Freedom of Information Fee	Other	579	312
Leaving Certificate Appeal	Schools	527	994
Bank Interest	Bank of Ireland	41	50
		<u>5,893,145</u>	<u>5,699,162</u>
Associated Programmes			
School Support Services Fund	Education and Skills	1,252,941	1,247,546
ICT Infrastructure Grant	Education and Skills	658,201	379,610
Book Grant	Education and Skills	353,856	351,273
DEIS Grant	Education and Skills	253,285	257,382
Transition Year	Education and Skills	135,185	122,360
Leaving Cert Applied	Education and Skills	44,545	40,166
Foreign Language Assistant Grant	Education and Skills/Other	41,343	24,937
Home/Typing Tuition	Education and Skills	25,221	-
Junior Cert Schools Programme	Education and Skills/BEC	24,046	38,608
Others 7 in total	Education and Skills	56,856	74,046
		<u>2,845,479</u>	<u>2,535,928</u>
		<u>83,054,345</u>	<u>79,001,472</u>
2 Primary School Receipts			
Capitation Grant	Education and Skills	87,711	72,990
Ancillary Service Grant	Education and Skills	87,763	63,896
Minor Works Grant	Education and Skills	24,881	23,789
Book Scheme Grant	Education and Skills	5,577	4,312
Psychological Test Grants	Education and Skills	2,280	1,999
ICT Grant	Education and Skills	13,251	-
Student Equipment Grant	Education and Skills	3,305	-
		<u>224,768</u>	<u>166,986</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2019

3 FURTHER EDUCATION AND TRAINING RECEIPTS	Sponsoring Department/Funder	Year Ended 31/12/2019	Year Ended 31/12/2018
Further Education and Training			
		€	€
VTOS	SOLAS	8,738,974	8,455,462
Youthreach	SOLAS	3,845,949	3,928,861
ALCES/SPIDAS/ITABE	SOLAS	2,384,679	2,569,617
Back to Education Initiative	SOLAS/Other	1,320,685	1,136,866
Operational Costs FE	SOLAS	1,241,503	587,822
Adult Education Guidance Service	SOLAS	470,525	438,958
PLC Non Pay and Fees	SOLAS	127,120	127,321
FETAC Assessment and Supervision	SOLAS	112,088	139,249
Skills for Work	SOLAS	110,474	96,300
Special Education Needs Initiative	SOLAS	106,843	123,377
Certification Authentication and Quality Costs	SOLAS	77,250	-
Youthreach Guidance Counselling	SOLAS	41,059	54,461
FET Learner Support	SOLAS	35,000	-
TEL	SOLAS	28,700	-
DEIS Family Literacy	SOLAS	23,628	(2,719)
CPD YR and VTOS	SOLAS	17,000	41,325
Quality Framework	SOLAS	(67)	(1,872)
Refugee Programme	SOLAS	(14,074)	68,100
Bridging Foundation & Skills Training	SOLAS	3,515,422	2,827,680
Specialist Training Providers (STP)	SOLAS	2,232,882	3,113,218
Local Training Initiatives	SOLAS	1,110,191	1,542,969
Apprenticeship 2016+	SOLAS	1,049,575	320,000
Training Centre Staff & Operations	SOLAS/Other	1,396,729	1,489,923
Community Training Centres	SOLAS	1,216,966	944,856
Traineeships	SOLAS	1,274,124	1,096,991
Skills to Advance	SOLAS	190,000	-
Evening Courses Training	SOLAS/Other	75,400	151,754
RPL	SOLAS	15,000	-
Apprenticeship	SOLAS/Other	540,653	(204,705)
On line Blended Training	SOLAS	(10,208)	50,000
Total		31,274,070	29,095,814
4 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Education and Skills	18,063	-
		18,063	-
5 YOUTH SERVICES RECEIPTS			
Local and Regional Drug and Alcohol Task Force	Health	559,167	559,167
Youth Information Centre	Children and Youth Affairs	76,138	205,169
Y.P.F.S.F.	Children and Youth Affairs	0	758,022
DCYA VFM Project	Children and Youth Affairs	144,538	124,038
Youth Work Act (Development Plan)	Children and Youth Affairs	144,820	124,820
Local Youth Club Grant Scheme	Children and Youth Affairs	209,752	127,295
Targeted Youth Funding Scheme	Children and Youth Affairs	1,128,984	206,844
Revised Youth Funding Scheme	Children and Youth Affairs	206,844	-
DCYA Youth Employment Initiative	Children and Youth Affairs	50,000	-
		2,520,243	2,105,355

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2019

6 Agencies and Self Financing Projects

Agencies			Year Ended 31/12/2019				Year Ended To 31/12/2018	
Item	Project	Sponsoring Department/Funder	Receipts	Pay	Payments	Total	Receipts	Payments
			€	€	Non Pay €		€	€
1	School Completion Programme	Tusla	1,305,914	1,001,976	199,819	1,201,795	1,217,214	1,212,301
2	Music Generation	Music Generation	556,379	409,763	52,158	461,921	441,407	455,215
3	School Meals	Employment Affairs and Social Protection	430,971	-	395,611	395,611	290,350	317,188
4	Examination Supervision	State Examinations Commission	278,292	273,175	5,101	278,276	259,219	258,782
5	Seconded Pay Recoupments	NCCA/ASTI/DES/DCYA	269,271	174,704	-	174,704	-	142,227
6	Further Education Support Services	City of Dublin ETB	155,838	112,765	61,829	174,594	143,794	147,188
7	Leargas Trips	Leargas	145,311	11,344	91,104	102,448	130,219	40,487
8	Students with Disabilities	Higher Education Authority	33,630	71,799	7,198	78,997	-	65,028
9	Cycle to Work Scheme	Staff	31,662	-	31,652	31,652	31,911	31,911
10	JCSP Library Project	Professional Development Service for Teachers	13,840	-	16,367	16,367	15,600	17,618
11	Family Support Agency	Tusla	15,100	-	2,120	2,120	15,305	-
12	Others - 14 in total	Various	29,192	15,684	16,690	32,374	65,681	84,391
			3,265,400	2,071,210	879,649	2,950,859	2,610,700	2,772,336

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2019

Self Financing Projects

Self Financing Projects			Year Ended 31/12/2019				Year Ended To 31/12/2018	
Item	Project	Sponsoring Department/Funder	Receipts	Pay	Payments	Total	Receipts	Payments
			€	€	Non Pay €		€	€
1	PLC Courses	Parents/Students	877,861	25,908	953,531	979,439	998,793	849,013
2	Transition Year	Parents/Students	692,087	16,608	560,508	577,116	612,060	520,671
3	Student Contributions	Parents/Students	676,760	-	462,021	462,021	618,481	441,686
4	Total School Based Activities	Parents/Students	661,103	26,984	867,501	894,485	628,537	704,611
5	Book Rental Scheme	Parents/Students	403,593	-	344,684	344,684	427,785	375,811
6	Total Outdoor Education Centre	Various groups/DES	390,562	309,009	81,119	390,128	407,302	447,116
7	Field Trips	Parents/Students	367,161	-	392,631	392,631	435,426	373,459
8	Student Services	Parents/Students	213,178	924	179,655	180,579	133,513	139,249
9	School Activities - Bank Accounts	Various	167,280	-	140,744	140,744	285,212	274,829
10	Supervised Study	Parents/Students	187,219	211,662	2,012	213,674	195,786	201,648
11	Canteen Schools	Parents/Students	174,663	56,818	115,031	171,849	182,891	167,112
12	Sports	Parents/Students	143,203	2,700	115,443	118,143	149,746	156,893
13	Exam/Class Materials	Parents/Students	113,308	-	96,586	96,586	79,499	106,520
14	Musical	Parents/Students	97,504	-	94,437	94,437	95,864	87,753
15	Insurance Claims	IPBMI	62,179	1,265	15,129	16,394	20,141	41,088
16	Student IPADs	Parents/Students	51,435	-	36,331	36,331	55,212	84,616
17	Community National Schools SF	Parents/Students	50,922	7,688	36,442	44,130	6,465	5,314
18	Transport	Parents/Students	48,715	-	50,720	50,720	69,623	62,731
19	Rent use of Schools/Facilities	Various groups	37,088	12,662	28,073	40,735	35,627	42,478
20	School Completion Administration Fee	SCP's	34,538	35,732	12,496	48,228	48,363	59,082
21	Further Education	Parents/Students	31,805	2,036	18,760	20,796	38,711	76,765
22	Blessington Community Education Centre	Parents/Students	19,115	1,574	12,999	14,573	24,098	16,385
23	Administration	Parents/Students	13,729	-	23,293	23,293	23,641	37,214
24	Parents Association SF	Parents/Students	13,000	-	9,368	9,368	-	-
25	Others - 11 in total	Parents/Students	27,213	-	29,365	29,365	66,154	73,115
			5,555,221	711,570	4,678,879	5,390,449	5,638,930	5,345,159
Overall Agencies and Self Financing			8,820,621	2,782,780	5,558,528	8,341,308	8,249,630	8,117,495

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2019

7 CAPITAL

	2019	2018
	€	€
Receipts		
Department Education & Skills	11,992,654	16,434,436
SOLAS	506,813	84,768
Department of Transport, Tourism & Sport	18,662	-
Supplier refunds	20,673	-
	12,538,802	16,519,204

Payments

Facility	Expenditure	2019	2018
Abbey Community College	Emergency Works 2018	155,993	-
Athy Community College	Temporary Accommodation	108,030	13,854
Athy Community College	New Build	28,908	-
Athy Community College	Emergency Works 2016	-	838
Avondale Community College	Temporary Accommodation	26,435	34,115
Scoil Chonglais, Baltinglass	Emergency Works 2017	760	35,165
Blessington Community College	Temporary Accommodation	197,229	164,572
Blessington Community College	Emergency Works 2018	7205	-
Blessington Community College	Furniture & Equipment	839	16,601
Block E Civic Centre, Bray	Rent	-	179,280
Block E Civic Centre, Bray	Furniture & Equipment	-	28,496
Coláiste Bhirde, Carnew	Temporary Accommodation	69,876	34,938
Coláiste Bhirde, Carnew	Summer Works	22,756	
Coláiste Bhirde, Carnew	Emergency Works	5,807	30,644
Coláiste Bhirde, Carnew	Modular Building	-	2,667
Celbridge	Furniture & Equipment	2,064	1,557
Coláiste Ráithín	Per Cent for Art Project	23,500	11,750
Coláiste Ráithín	ICT Equipment	19,824	119,775
Coláiste Ráithín	Furniture & Equipment	7,996	1,915
Coláiste Chraobh Abhann	Temporary Accommodation	264,547	41,827

Facility	Expenditure	2019	2018
Gael Choláiste Maigh Nuad	Temporary Accommodation	20,434	-
Gaelcholáiste na Mara	Emergency Works 2019	35,150	-
Gaelcholaiste na Mara	Site Rental	32,500	32,500
Gaelcholáiste na Mara	Temporary Accommodation	23,912	17,941
Gaelcholáiste na Mara	Furniture & Equipment	-	851
Gaelscoil Mhic Aodha	Foul Drainage	-	68,733
Glenart College, Arklow	Furniture & Equipment	44,839	90,989
Glenart College Arklow	New Build	27,927	-
Glenart College, Arklow	Emergency Works 2018	18,512	-
Greystones CNS	Temporary Accommodation	249,036	229,593
Kilbride Site Shared Campus	New Build	20,263	-
Maynooth Education Campus	New Build	8,231,554	7,399,575
Maynooth Post Primary	Temporary Accommodation	91,634	131,713
Maynooth Post Primary	Furniture & Equipment	13,849	64,036
Maynooth Post Primary	Toilet Facilities	-	188
Naas Community College	New Build	1,118,869	22,706
Naas Community College	Temporary Accommodation	304,037	-
Naas Community College	Furniture & Equipment	-	71,575
North Wicklow Educate Together	Rent	33,750	195,387
North Wicklow Educate Together	Refurbishment	4,312	56,215
St. Farnan's, Prosperous	Temporary Accommodation	67,581	40,898
Ard Scoil Rath Iomgháin	Summer Works	558,546	-
Ard Scoil Rath Iomgháin	Temporary Accommodation	-	9,371
St. Conleth's Community College	New Build	3,373,552	1,432,703
St. Conleth's Community College	Furniture & Equipment	447,765	260,308
St. Kevin's, Dunlavin	Temporary Accommodation	27,671	27,975
St. Thomas Community College	Emergency Works 2017	2,840	116,532
SOLAS Capital			
Further Education and Training Equipment		197,292	42,405
Transfer to ONP		10,527	(836)
Totals		15,898,121	11,029,352

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2019

8 Post Primary Schools & Head Office Payments	Year Ended 31/12/2019			Year Ended 31/12/2018
	Pay €	Non Pay €	Total €	€
PAY				
Instruction	69,670,747	34,360	69,705,107	66,441,190
Administration	3,244,260	3,258	3,247,518	2,955,562
Maintenance	1,421,437	-	1,421,437	1,370,010
	<u>74,336,444</u>	<u>37,618</u>	<u>74,374,061</u>	<u>70,766,762</u>
NON PAY				
Instruction	58	640,464	640,522	649,062
Administration	47,291	2,409,106	2,456,397	2,274,664
Maintenance	-	1,578,220	1,578,220	1,552,192
	<u>47,349</u>	<u>4,627,791</u>	<u>4,675,140</u>	<u>4,475,918</u>
ASSOCIATED PROGRAMMES				
School Support Services Fund	331,660	666,512	998,172	1,099,338
IT Infrastructure Grant	-	356,850	356,850	278,067
DEIS Grant	9,071	223,299	232,370	258,537
Book Grant Scheme	-	353,723	353,723	240,138
Transition Year	-	108,593	108,593	109,211
Leaving Certificate Applied	-	26,362	26,362	40,335
Junior Cert Schools Grant	434	29,244	29,678	30,896
Foreign Language Assistants	-	22,950	22,950	23,991
Others 10 in total	16,375	60,943	77,317	52,043
	<u>357,540</u>	<u>1,848,476</u>	<u>2,206,015</u>	<u>2,132,557</u>
			<u><u>81,255,216</u></u>	<u><u>77,375,237</u></u>

Post Primary Schools and Head Office Payments

These relate to the provision of second level and PLC Programmes provided in 22 locations, catering for 12,045 participants as well as night classes in 5 locations catering for 1,276 participants.

9 Primary School Payments	Year Ended 31/12/2019			Year Ended 31/12/2018
	Pay €	Non Pay €	Total €	Total €
Capitation Grant	-	64,869	64,869	93,550
Ancillary Service Grant	56,851	6,236	63,087	51,526
Minor Works Grant	-	89,343	89,343	9,890
ICT Grant	-	3,286	3,286	6,395
Book Scheme Grant	-	1,373	1,373	594
Student Equipment Grant	-	-	-	2,825
Design & Communication Grant	-	627	627	-
Psychological Test Grant	-	935	935	296
	<u>56,851</u>	<u>166,669</u>	<u>223,520</u>	<u>165,076</u>

Primary School Payments

These relate to the provision of the primary school programme in 3 locations, catering for 494 participants.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2019

10 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2019				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2018
	€	€	€	€	€
VTOS	3,525,923	1,520,183	3,166,014	8,212,120	8,231,789
Youthreach	2,481,619	681,385	700,042	3,863,046	3,896,636
Adult Literacy Development Fund	1,897,477	514,668	-	2,412,145	2,447,915
Further Education Operational	276,571	630,521	-	907,092	615,561
Back to Education Initiative	917,084	285,290	-	1,202,374	1,291,004
Adult Education Guidance Service	390,228	106,158	-	496,386	453,701
Further Assessment and Supervision	109,867	-	-	109,867	128,452
Special Education Needs Initiative	96,820	8,099	-	104,919	113,661
Youthreach Guidance Counselling	17,627	18,301	-	35,928	44,900
Refugee Programme	-	-	-	-	75,139
FETAC External Authentication	-	-	-	-	-
Skills for Work	87,079	37,568	-	124,647	88,237
Learner Support	-	17,131	-	17,131	-
CPD in Further Education	-	15,126	-	15,126	55,954
Quality Framework Youthreach	-	4,103	-	4,103	5,925
PLC Non Pay	-	83,510	-	83,510	127,289
Dels Family Literacy	6,109	100	-	6,209	9,344
Specialist Training Providers (STP)	-	1,512,432	923,428	2,435,860	2,538,882
Local Training Initiatives	-	549,079	463,189	1,012,268	1,634,152
Bridging Foundation & Skills Training	18,560	1,754,409	775,789	2,548,758	3,038,388
Community Training Centres	60,968	739,866	149,095	949,929	1,049,767
TC Staff & Operations	851,557	489,577	-	1,341,134	1,575,350
Traineeships	49,518	1,153,877	632,368	1,835,763	1,400,259
Apprenticeship 2016+	165,056	190,267	-	355,323	259,715
Evening Course Training	2,997	-	-	2,997	-
Skills to Advance	-	12,300	-	12,300	-
Recognition of Prior Learning	1,299	-	-	1,299	-
Apprenticeship	-	213,588	106,089	319,677	209,500
Total	10,956,359	10,537,538	6,916,014	28,409,911	29,291,520

Further Education and Training Payments

These relate to the provision of Further Education and Training Programmes in 25 locations, catering for 15,471 participants.

11 STUDENT SUPPORT SERVICES PAYMENTS	€	€
Grants and Scholarships	-	2,587
	-	2,587
12 YOUTH SERVICES PAYMENTS		
YPFSF	-	757,808
Local Drugs Task Force	559,167	559,167
Youth Information Centre	76,139	205,169
Youth Work Act	97,613	149,412
Youth Club Grants	209,574	126,542
DCYA VFM Project	144,538	124,038
Targeted Youth Funding Scheme	136,635	206,844
Revised Youth Funding Scheme	206,844	-
DCYA Youth Employment Initiative	25,000	3,094
	234,248	2,132,074

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31st December 2019

13 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Programme							Total Year Ended 31/12/2019 €	Total Year Ended 31/12/2018 €
	Post-Primary Schools & Head Office	Primary Schools	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital		
	€	€	€	€	€	€	€		
State Funding Received									
Department of Education and Skills	82,662,291	224,768		17,883		172,930	11,992,654	95,070,526	94,916,238
SOLAS			31,263,501				506,813	31,770,314	29,162,185
Department of Children and Youth Affairs					1,961,076			1,961,076	1,546,188
Tusla						1,321,014		1,321,014	1,232,519
Department of Health					559,167			559,167	559,167
Music Generation						556,379		556,379	441,407
Department of Social Protection						430,971		430,971	290,350
State Examinations Commission						278,292		278,292	259,219
Dublin Dunlaoghaire ETB								-	20,017
Department of Transport and Sport							18,662	18,662	-
City of Dublin ETB							155,838	155,838	143,794
Higher Education Authority							33,630	33,630	-
Léargas							145,311	145,311	130,219
POBAL								-	-
ETBI							72,857	72,857	-
Kildare County Council								-	3,000
Wicklow County Council								-	8,500
Department of Justice								-	2,200
Trinity College							1,600	1,600	754
Arts Council of Ireland							3,600	3,600	1,800
NCCA							203,415	203,415	3,000
School Completion Programmes								-	48,363
PDST							13,840	13,840	15,600
Teaching Council							1,000	1,000	2,000
ASTI								-	-
Worldwise Global Schools							1,823	1,823	-
Blackrock Education Centre	11,686							11,686	-
Failte Ireland								-	-
NAPD							500	500	500
PPLI								-	10,000
	82,673,977	224,768	31,263,501	17,883	2,520,243	3,393,000	12,518,129	132,611,501	128,797,020
Other income relating primarily to state-funded schemes									
PDST								-	26,488
Irish Public Bodies - Dividends/Capital Reser	157,411							157,411	559,160
Bank	41							41	50
Parents/Students	220,892							220,892	272,582
Other	2,024		10,569	180		217,632	20,673	251,078	19,703
	380,368	-	10,569	180	-	217,632	20,673	629,422	877,983
Other Non State Funding									
Parents/Students							167,280	167,280	285,212
Staff							39,293	39,293	41,432
Other							280,459	280,459	274,388
Parents/Students							4,660,777	4,660,777	4,842,283
Irish Public Bodies - Insurance Settlements							62,179	62,179	20,141
	-	-	-	-	-	5,209,988	-	5,209,988	5,463,456
Total	83,054,345	224,768	31,274,070	18,063	2,520,243	8,820,620	12,538,802	138,450,911	135,138,459

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2019

14 Source and Use of Funds

Primary Grantor Department/Office	Project/Programme	2019 Grant Issued	01/01/2019 ^a				2019				31/12/2019 Amount due from/ (due to) Grantor
			Amount due from/(due to) Grantor	Receipts direct from Grantor ^b	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 2019 ^d	
		€	€	€	€	€	€	€	€	€	
Education and Skills											
Post Primary Schools and Head Office	Pay ^b	71,442,264	372,000	(71,442,264)	(2,873,457)	(74,315,721)		74,374,061	97,961	-	528,302
	Non-Pay ^c	5,776,894	-	(5,512,777)	(380,368)	(5,893,145)	116,251	4,675,140	40,636	1,061,122	3
	Local funding Surpluses		(509,498)				(116,251)				(625,749)
	Associated Programmes	2,833,793	(1,800,441)	(2,833,793)	(11,686)	(2,845,479)		2,206,015	86,574	-	(2,353,331)
Primary Schools		224,768	(65,988)	(224,768)	-	(224,768)		223,520	(15,407)	-	(82,643)
Capital		11,992,654	(4,749,781)	(11,992,654)	(39,335)	(12,031,989)		15,700,830	1,186,459	-	105,519
Student Support		17,883	66,965	(17,883)	(180)	(18,063)		-	-	-	48,902
Agency and Self-financing	Outdoor Education Centre	172,930	-	(172,930)	(217,632)	(390,562)		390,128	(1,493)	1,927	-
Total Department Education and Skills^a		92,461,186	(6,686,743)	(92,197,069)	(3,522,658)	(95,719,727)	-	97,569,694	1,994,730	1,063,049	(2,378,997)
Other Funders											
SOLAS	Further Education and Training Incl Momentum	31,263,501	217,726	(31,263,501)	(10,569)	(31,274,070)		28,409,912	144,711	-	(2,501,721)
SOLAS Capital		506,813	(58,191)	(506,813)		(506,813)		197,292	10,698	-	(357,014)
Children and Youth Affairs	Youth Affairs	1,961,076	(53,713)	(1,961,076)	-	(1,961,076)		1,933,890	25,521	-	(55,378)
Health	Local Drugs Task Force	559,167	1	(559,167)		(559,167)		559,167	-	-	1
Children and Youth Affairs/Tusla	Agency - School Completion	1,321,014	(591,961)	(1,321,014)	-	(1,321,014)		395,611	6,509	-	(1,510,855)
Employment Affairs and Social Protection	Agency - Meals, Family Support and Activation	430,971	21,034	(430,971)	-	(430,971)		1,203,915	18,287	-	812,265
Dublin and Dunlaoghaire ETB	Agency - Skills for Work	-	(216,193)	-	-	-		-	-	-	(216,193)
State Examinations Commission	Examination Supervision	278,292	(1,057)	(278,292)		(278,292)		278,276	-	-	(1,673)
Leargas	Agency - Leargas Trips	145,311	(106,919)	(145,311)	-	(145,311)		102,448	(1,496)	-	(151,278)
City of Dublin ETB	FESS & Skill VEC	155,838	(51,574)	(155,838)		(155,838)		174,594	4,870	-	(27,948)
Music Generation	Music Generation	556,379	(2,674)	(556,379)		(556,379)		461,921	(4,165)	-	(101,297)
HEA	Students with Disabilities	33,630	(20,718)	(33,630)		(33,630)		78,997	2,433	-	27,082
POBAL	Dormant Account & Youth	-	16,057	-		-		-	-	-	16,057
Dept of Justice	Prison Library Service/IRRP	-	54,704	-		-		16,367	61	-	71,132
Transport and Sport	Sports Grant	-	4,597	-		-		-	-	-	4,597
NCCA	Grants and Secondment	203,415	91,134	(203,415)		(203,415)		99,888	-	-	(12,393)
PPLI	Language Initiative	-	(10,000)	-		-		6,802	1,515	-	(1,683)
Kildare County Council	Age Friendly Initiative	-	(803)	-		-		-	-	-	(803)
Trinity College	Trinity Access Programme	1,600	46	(1,600)		(1,600)		1,295	-	-	(259)
Arts Council of Ireland	Arts Council	3,600	(1,800)	(3,600)		(3,600)		350	-	-	(5,050)
Falthe Ireland	Falthe Ireland	-	883	-		-		-	(892)	-	(9)
Wicklow County Council	Comhairle na Nog	-	(3,651)	-		-		-	-	-	(3,651)
Teaching Council	Droichead Grant	1,000	5,620	(1,000)		(1,000)		240	(32)	-	4,828
PDST	JCSP Library Project	13,840	(15,795)	(13,840)		(13,840)		15,444	(1,200)	-	(15,391)
National Behaviour Support Services	National Behaviour Support	-	-	-		-		-	-	-	-
Marino Institute of Education	School Development and Planning	-	308	-		-		69	-	-	377
Kildare County Council	Literacy Training	-	(2,338)	-		-		-	-	-	(2,338)
NAPD	NAPD Creative Engagement	500	1,051	(500)		(500)		1,461	(1,398)	-	614
ASTI	ASTI	-	(20,964)	-		-		-	-	-	(20,964)
ETBI	Secondment	72,856	44,075	(72,856)		(72,856)		76,441	-	-	47,660
Department of Foreign Affairs	Worldwide Schools	1,823	-	(1,823)		(1,823)		-	-	-	(1,823)
Total State		37,510,625	(701,715)	(37,510,626)	(10,569)	(37,521,195)	-	34,014,380	205,422	-	(4,003,108)
Total Non State	Agency and Self Financing		(1,885,942)		(5,209,988)	(5,209,988)		5,037,061	(56,890)	(40,977)	(2,156,736)
Total State and Non State		129,971,811	(9,274,400)	(129,707,695)	(8,743,215)	(138,450,910)	-	136,621,195	1,549,262	1,022,072	(8,538,841)

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

	<u>31/12/2019</u>	<u>31/12/2018</u>
	€	€
Amount due from/ (due to) Grantor at 31 December	(8,538,841)	(9,274,400)
Bank Balance (Page 9)	12,992,731	11,162,954
Third Party Debtors (Note 18)	82,934	67,934
Pay & Expenses Liabilities (Note 22)	(4,470,846)	(2,912,572)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	65,979	(956,084)

Notes

- a Opening balances Balances are reported on an accruals basis.
- b Pay *Department of Education and Skills:* Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €71,442,264 and anticipated receipts from Retained Superannuation Contributions of €2,881,760. Actual receipts of Retained Superannuation Contributions were €2,873,457, which is €8,303 less than anticipated.
- c Non Pay *Department of Education and Skills:* Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €5,511,901 and forecasted locally raised receipts of €243,050. In 2019 actual locally raised receipts were €381,244 resulting in a surplus of receipts of €138,194 over the amount forecasted. Surplus receipts are due to the Department of Education and Skills and are not considered part of the current year funding.
- d Surplus/(Deficit) for 2019 Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. KWETB had a Revenue Surplus of €1,022,066 for the year ended 31/12/2019 (Per Operating Statement page 8) and an Accumulated Revenue Deficit as at 31/12/2019 of €65,977 (Per Operating Statement page 8 and Statement of Current Assets and Current Liabilities page 9). The deficit on agency and self financing is mainly made up of a deficit on self financing rent of school facilities.
- e Total State funding The difference between the total amount received from grantors of €129,707,695 above and the total in Note 13 - Funding of €132,611,501 is represented by Retained Superannuation Contributions of €2,873,457, state funding received from other Depts other than DES of €30,348.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

	31/12/2019	31/12/2018
	€	€
15 Current Assets - Recurrent State Grants		
Amount due from Education and Skills		
Pay Grant Underfunding	528,300	371,999
Associated Grant Underfunding	35,538	36,727
Third Level Grants Underfunding	343,244	361,307
Community National Schools Underfunding	41,281	3,999
Amount due from Department of Children and Youth Affairs	2,941	3,318
Amount due from SOLAS	1,789,247	1,281,136
	<u>2,740,551</u>	<u>2,058,486</u>
16 Current Assets - Capital State Grants		
Amount due from Dept. Of Education and Skills	1,116,521	2,141,688
	<u>1,116,521</u>	<u>2,141,688</u>
<p>Note: Discussions are ongoing between the Department of Education and Skills and KWETB in relation to an amount of €648,824 which has been paid to a contractor in relation to a project at Celbridge which in total cost €3.4M and was completed in 2016. An amount of €2.8M was received from the Department of Education and Skills leaving a balance of €648,824. The Department of Education and Skills have confirmed its agreement for KWETB to proceed to appoint a consultant to provide the necessary explanations re variations and to produce a final account which will allow KWETB to receive outstanding funds and pay outstanding retention monies. KWETB are in the process of procuring a quantity surveyor to act on their behalf in closing out the final account.</p>		
17 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	145,768	232,455
Amount due from Other Programme Funders (Non State)	226,612	147,513
	<u>372,380</u>	<u>379,968</u>
18 Current Assets - Third Party Debtors		
Other	82,934	67,934
	<u>82,934</u>	<u>67,934</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

	31/12/2019	31/12/2018
	€	€
19 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Pay Grant Unspent	-	-
Associated Grants Unspent	2,388,868	1,722,289
Scholarship Grants Unspent	294,343	294,343
Community National School Grant Unspent	123,925	69,987
Local Receipts/Receivables Excess	625,749	509,498
Amount due to Solas	4,290,969	1,444,297
Amount due to Department of Children and Youth Affairs	58,315	57,030
	<u>7,782,169</u>	<u>4,097,444</u>
20 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education and Skills	1,011,001	6,626,780
Amount held for SOLAS	357,014	58,191
	<u>1,368,015</u>	<u>6,684,971</u>
21 Current Liabilities - Other Recurrent Income		
Amount held for Students	2,136,922	1,825,766
Amount held for Other Programme Funders (State)	1,248,500	1,153,754
Amount held for Other Programme Funders (Non State)	232,684	92,609
	<u>3,618,106</u>	<u>3,072,129</u>
22 Pay and Expense Liabilities		
Pay Liabilities	1,053,684	938,574
Expense Liabilities	3,417,163	1,973,998
	<u>4,470,847</u>	<u>2,912,572</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

23 Movement in Other Net Current Assets

	Balance as at 31/12/2019 €	Balance as at 31/12/2018 €	Movement in Year €
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	2,740,551	2,058,486	682,065
Increase/(Decrease) in Capital State Grants Receivable	1,116,521	2,141,688	(1,025,167)
Increase/(Decrease) in Other Recurrent Income Receivable	372,380	379,968	(7,588)
Increase/(Decrease) in Third Party Debtors	82,934	67,934	15,000
	<u>4,312,386</u>	<u>4,648,076</u>	<u>(335,690)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	7,782,169	4,097,444	(3,684,725)
(Increase)/Decrease in Capital State Grant Liabilities	1,368,015	6,684,971	5,316,956
(Increase)/Decrease in Other Recurrent Income Liabilities	3,618,106	3,072,129	(545,977)
(Increase)/Decrease in Pay and Expense Liabilities	4,470,847	2,912,572	(1,558,275)
	<u>17,239,137</u>	<u>16,767,116</u>	<u>(472,021)</u>
Net Movement			<u><u>(807,711)</u></u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

24 Remuneration

	2019	2018
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	88,781,853	85,442,537
Termination benefits	68,007	-
	<u>88,849,860</u>	<u>85,442,537</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	88,781,853	85,442,537
	<u>88,781,853</u>	<u>85,442,537</u>

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

Pay range*	No. Employees	Cost in 2019 €
0 - 59,999	2041	46,310,480
60,000 - 69,999	243	15,959,672
70,000 - 79,999	212	15,865,489
80,000 - 89,999	55	4,564,624
90,000 - 99,999	30	2,868,246
100,000 - 109,999	16	1,691,676
110,000 - 119,999	9	1,030,591
120,000 - 129,999	4	491,075
Total:	2610	88,781,853

*Pay ranges do include employers' PRSI.

(c) Termination Benefits

The termination benefits made relate to a settlement with 2 staff members.

	68,007	-
	<u>68,007</u>	<u>-</u>

(d) Key Management Personnel

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

	2019	2018
	€	€
Salary	381,204	327,220
	<u>381,204</u>	<u>327,220</u>

(e) Chief Executive Salary and Benefits

	2019	2018
	€	€
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Basic Salary - Chief Executive (effective 28/05/2018)	111,759	62,483
Basic Salary - Acting Chief Executive (effective 01/01/2018)	-	45,508
	<u>111,759</u>	<u>107,991</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 2019

25 Specific Costs	2019	2018
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	51,950	166,733
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Audit Fee	157,500	34,800
	<u>209,450</u>	<u>201,533</u>

(b) Legal Costs and Settlements

Legal costs and settlements for the year can be analysed under:

Legal fees - legal proceedings	51,774	39,381
Conciliation and arbitration payments	-	20,863
Settlements *	<u>3,196,722</u>	<u>42,500</u>
	<u>3,248,496</u>	<u>102,744</u>

*Note: This sum is comprised of the sum of €3,161,718 which relates to a settlement figure in respect of a final account claim on a large building project; €25,269 and €9,735 which are settlements relating to properties that the ETB were leasing

Legal costs of €73,319 and settlements of €100,085 were paid by the ETB's insurers.

(c) Travel and Subsistence

Travel and subsistence costs comprise:

Domestic

- expenses paid to Board Members	15,276	24,959
- expenses paid for Board Members	-	-
- expenses paid to employees	<u>355,692</u>	<u>347,920</u>
	<u>370,968</u>	<u>372,879</u>

International

- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-
	<u>-</u>	<u>-</u>

Total	<u>370,968</u>	<u>372,879</u>
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(d) Hospitality

Hospitality costs incurred were:

Staff Hospitality	662	3,838
Other	-	177
	<u>662</u>	<u>4,015</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

26 Board members' expenses

Expenses and Fees 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 2019 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total	No. Board Meetings Attended/ Held
	€	€	€	€	€	€	
Ms Finula Harnan	226	646			71	943	3/3
Clr. Daragh Fitzpatrick	287	3,207			112	3,607	6/7
Clr. Tommy Annesley	356	7,517		62		7,935	3/3
Mr Noel Merrick	506					506	6/6
Mr John Hurley	321	543				863	2/3
Clr. Nicola Lawless	55	361		62		478	3/3
Clr. Teresa Murray	155	2,947				3,102	3/3
Clr. Jim Ruttle	52			6		58	1/3
Clr. Aoife Breslin	133					133	2/3
Clr. Fiona McLoughlin-Healy	315					315	3/3
Clr. Brendan Weld	50					50	3/3
Ms Deirdre Coghlan Murray	236	307				543	2/3
Clr. Edward Timmins	60					60	1/3
Clr. Naoise Ó Cearúil	198	56				254	2/3
Mr Joe Behan						-	0/3
Ms Elizabeth O'Gorman						-	2/3
Mr John McDonagh		265			15	280	3/3
Clr. Rëada Cronin	1,061					1,061	3/3
Clr. Jennifer Whitmore						-	3/3
Ms Lorraine Hennessey						-	0/3
Clr. Tom Fortune						-	3/4
Clr. Paul O'Brien	473	1,640				2,113	4/4
Clr. Lourda Scott	343					343	4/4
Clr. Anne Ferris	253					253	3/4
Clr. Patsy Glennon	209				57	265	3/4
Clr. Angela Feeney	344					344	4/4
Clr. Evie Sammon						-	3/4
Clr. Kevin Duffy						-	4/4
Clr. Bernard Caldwell	295	214				509	4/4
Clr. Peter Hamilton	161					161	4/4
Clr. Ide Cussen	263	226				489	4/4
Ms. Hilary Anne Murray (Murphy)						-	3/4
Mr. Stephen Horan					646	646	3/4
Ms. Deirdre O'Donovan	345		95			440	4/4
Mr. David O'Gorman	655		179		322	1,156	4/4
Ms. Elaine Kelly						-	1/3
Ms. Caoimhe Molloy						-	1/3
Mr. Gerald Gallaher						-	1/3
Ms. Alice O'Donnell						-	3/3
Total	7,352	17,929	274	130	1,223	26,908	

27 Chief Executive's Travel Expenses

	2019	2018
	€	€
Domestic Travel	5,139	5,643
Foreign Travel	-	-
	<u>5,139</u>	<u>5,643</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

28 Capital Commitments

At the date of approval of the financial statements KWETB had committed and contracted for €3,035,558 in capital commitments

All of the above capital expenditure will be Exchequer funded.

29 Contingencies

At the date of approval of these financial statements, there was one application to the High Court for an injunction concerning teacher contract hours. This application is still live.

30 Additional Superannuation Contribution

€2,736,680 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

31 Write - Offs

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

In 2019, €362 was written off on behalf of KWETB.

32 Annual Contribution to Education and Training Boards Ireland.

Kildare and Wicklow ETB made a contribution of € 56,371 to ETBI in 2019.

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2019

33 Property register

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

Category	Location	Status	Annual Rent	Lease expiry
Owned				
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
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
Naas Community College Prefabs (Pipers Hill)	Pipers Hill, Kilashee, Naas, County Kildare	Freehold	N/A	N/A
Naas Community College	Craddockstown Road, Naas, County Kildare	Dept	N/A	N/A
Naas Community National School	Craddockstown Road, Naas, County Kildare	Dept	N/A	N/A
Avondale Community College	Rathdrum, County Wicklow	Freehold	N/A	N/A
Glenart College	Coolgraney Road, Arklow, County Wicklow	Freehold	N/A	N/A
Blessington Community College	Naas Road, Blessington, County Wicklow	Freehold	N/A	N/A
Coláiste Bhríde	Carnew, County Wicklow	Freehold	N/A	N/A
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	Burkeem, Wicklow	Freehold	N/A	N/A
Bray Institute of Further Education	Novara Ave, Bray, County Wicklow	Freehold	N/A	N/A
VTOS	Old Vocational School, Athy, County Kildare	Freehold	N/A	N/A
Youthreach	Old Vocational School, Athy, County Kildare	Freehold	N/A	N/A
Kildare Literacy	Old Vocational School, Kildare Town, County Kildare	Freehold	N/A	N/A
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	Carlisle House, Bray, County Wicklow	Freehold	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
Leased				
Kildare Administration Office	Aras Chill Dara, Naas	Leased	142,605	Lease expired but continuing occupation on same rent.
Naas Office Training - Suites (9 & 10)	Osprey Hotel, Naas, Co. Kildare	Licence	50,400	31/08/2020
Naas Office Training - Suite 10 a	Osprey Hotel, Naas, Co. Kildare	Licence	10,800	31/08/2020

Category	Location	Status	Annual Rent	Lease expiry
Wicklow Administration Office	Church Street, Wicklow	Leased	57,810	31/08/2025
Wicklow Administration Office	Wentworth Place, Wicklow	Leased	58,100	Lease expired but continuing occupation on same rent.
St. Conleth's Sports Hall	Station Road, Newbridge	Leased	50,142	14/03/2110 with put and call after 11 years
Curragh Post Primary School	Curragh, County Kildare	Rented	Peppercorn	N/A
St. Farnan's Post Primary School Prefabs	Prosperous, County Kildare	Rented	11,513	As required
St. Farnan's Post Primary School Prefabs	Prosperous, County Kildare	Rented	17,589	As required
St. Farnan's Post Primary School Prefabs	Prosperous, County Kildare	Rented	12,152	As required
Maynooth Post Primary School Prefabs	Maynooth, County Kildare	Rented	21,746	As required
Maynooth Post Primary School Prefabs	Maynooth, County Kildare	Rented	61,466	As required
Maynooth Post Primary School Prefabs	Maynooth, County Kildare	Rented	10,224	As required
Athy College Prefabs	Monasterevin Road, Athy, County Kildare	Rented	40,679	As required
Naas Community College Prefabs	Craddockstown Road, Naas, County Kildare	Rented	84,357	30/06/2020
Avondale Community College Prefabs	Rathdrum, County Wicklow	Rented	26,224	30/06/2019
Blessington Community College Prefabs	Naas Road, Blessington, County Wicklow	Rented	51,660	30/06/2019
Blessington Community College Prefabs	Naas Road, Blessington, County Wicklow	Rented	87,305	2019 prefabs
Brannoxtown Community National School	Brannockstown, Kilcullen, Co Kildare	Licence	10	Agreed period from 03/08/2018 on 6 months rolling basis
Coláiste Bhríde Prefabs	Carnew, County Wicklow	Leased	69,876	As required
Coláiste Chraobh Abhann Prefabs	Kilcoole, County Wicklow	Rented	36,457	30/06/2019
Coláiste Chraobh Abhann Prefabs	Kilcoole, County Wicklow	Rented	39,655	As required
St. Kevin's Community College Prefabs	Dunlavin, County Wicklow	Rented	19,680	30/06/2019
Gaelcholáiste na Mara	Pearse Park, Arklow, County Wicklow	Site Rented	32,500	N/A
Gaelcholáiste na Mara Prefabs	Pearse Park, Arklow, County Wicklow	Rented	13,500	As required
Gaelcholáiste na Mara Prefabs	Pearse Park, Arklow, County Wicklow	Rented	6,000	As required
Greystones CNS - 2 prefabs 2016	Greystones Rugby Club, Greystones, County Wicklow	Rented	12,792	As required
Greystones CNS - 2 prefabs 2017	Greystones Rugby Club, Greystones, County Wicklow	Rented	14,071	As required
Greystones CNS - 2 prefabs 2018	Greystones Rugby Club, Greystones, County Wicklow	Rented	16,949	As required
Greystones CNS - prefabs 2019	Greystones Rugby Club, Greystones, County Wicklow	Rented	23,026	30/06/2020
Bray Institute of Further Education (four prefabs)	Novara Ave, Bray, County Wicklow	Rented	26,766	As required
Bray Institute of Further Education (dance studio)	Bray, County Wicklow	Rented	6,285	As required
Bray Institute of Further Education	Parochial Hall, Bray County Wicklow	Rented	12,722	As required
VTOS	Riverforest Shopping Centre, Leixlip, County Kildare	Leased	14,500	Lease expired but continuing occupation on same rent.
VTOS	Riverforest Shopping Centre, Leixlip, County Kildare	Leased	57,666	Lease expired but continuing occupation on same rent.
Youthreach	Mill Lane, Leixlip, County Kildare	Leased	20,100	Lease expired but continuing occupation on same rent.
Youthreach	Jigginstown, Naas, County Kildare	Leased	34,000	Lease Expired negotiations underway

Category	Location	Status	Annual Rent	Lease expiry
Naas Adult Basic and Community Education	Jigginstown, Naas, County Kildare	Leased	37,070	Lease Expired negotiations underway
Adult & Further Education Centre/VTOS	Aras Slainte, Station Rd, Newbridge, County Kildare	Leased	173,490	14/03/2033
Unit 22 Manor Mills	Manor Mills, Maynooth, County Kildare.	Leased	30,750	01/02/2022
Further Education Centre	Arklow, County Wicklow	Leased	250,920	01/04/2030
Further Education Centre	The Murrough, Wicklow	Leased	96,604	30/09/2027
Further Education Centre	The Murrough, Wicklow	Leased	77,948	31/08/2027
Adult Learning Centre	1 Brennan's Parade, Bray, County Wicklow	Leased	29,800	31/07/2022
Youthreach	Sunbeam Hse, Bray, County Wicklow	Leased	102,500	31/05/2021
Marine House	The Murrough, Wicklow	Leased	100,000	04/09/2021
Crookstown	Crookstown, Co. Kildare	Rented	45,000	16/01/2022
Adult and Further Ed Centre	Crookstown, Co. Kildare	License	25	Rolling Licence
Railway House	The Murrough, Wicklow	Leased	18,000	02/01/2022
Bray Civic Centre	Bray, County Wicklow	Leased	351,780	20/09/2036
Adult Learning Centre	Aughrim Road, Carnew	Rented	19,680	01/01/2020
Properties Leased to 3rd Parties				
Facility	Location	Status	Annual Rent	Lease Expiry
Gaelcholáiste Chill Dara	Limerick Road, Naas, County Kildare	Freehold	N/A	N/A
Former Abbey Community College	Wicklow Town	Freehold	N/A	N/A
Gael Scoil Nas Na Rí	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Freehold	TBC	Lease document being finalised
ETBI	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Freehold	TBC	Lease document being finalised
St. David's National School	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Freehold	TBC	Lease document being finalised
Properties and land not currently in use				
Facility	Location	Status	Annual Rent	Lease expiry
Proposed Further Education and Training Centre	Maudlins Industrial Estate, Naas, County Kildare	Leased	50,000	ex vat as per the landlord. June 2027 expiry Currently not occupied due to refurbishment
Florence Road Centre	Florence Road, Bray, Co Wicklow	Freehold	N/A	N/A
Celbridge Site	Commons, Celbridge, Co Kildare	Freehold	N/A	N/A
Carnew Site	Carnew, Co Wicklow	Freehold	N/A	N/A

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

34 Charity

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

35 Connected Persons

KWETB adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of Board members. In the normal course of business, KWETB may approve grants or enter into other contractual arrangements with entities in which KWETB Board members are employed or are otherwise interested.

In cases of potential conflict of interest, Board members do not receive Board documentation or otherwise participate in or attend discussions regarding these transactions. A register is maintained and available on request of all such instances.

KWETB had related party transactions with one company connected to a Board member. Total Value of payments to this company in 2019 was €47,645.

36 Events after the year end

Since the end of the reporting period, the economy and the ETB sector have been significantly affected by the Covid-19 pandemic. However, KWETB continues to carry out its vital role in education and training while being focused on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

The effects of the pandemic will have financial implications for KWETB in 2020 and beyond. The financial impacts of Covid 19 commenced in March 2020 and given the unprecedented uncertainty of the situation that KWETB finds itself in, a reliable estimate of the costs and savings arising from COVID 19 cannot be made at this time. However, the main factors giving rise to additional costs and reduction in income are as follows:

- **Additional unplanned expenditure on ICT** equipment and software support to enable the continuation of learning for students and the safety of its employees by remote working.
- **Additional costs to deliver training** as it is expected that extra training allowances to participants in further education and training programmes will continue until courses are completed which may lead to some additional costs over the summer months.
- **Anticipated reductions in income.** KWETB anticipates a reduction in self-generated income as some programmes are on hold and the Outdoor Education Centres have temporarily closed. PLC fee income is also likely to be reduced as more participants become eligible for free fees.

It is anticipated that the additional costs will be partially offset by savings in the areas of

- substitution costs,
- consumables and costs incurred for contract management services and
- savings associated with the delivery of apprenticeships as most apprentices are released to their employers and there are no further intakes currently (it should be noted that this delay is likely however to lead to greater costs from 2021)

KWETB has taken the following steps to manage the effects of the pandemic

- From the commencement of this crisis 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 has updated KWETB's risk register to take account of the specific risks arising and will develop and ensure implementation of additional control measures as required.
- The Department of Education and Skills has put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of Covid 19. KWETB is participating in these structures to ensure a joined-up approach across the education sector.

In the medium to long term, the ETB sector will have a significant role to play in the overall tertiary system response needed for labour market activation which will form part of a broader cross government and cross agency response. As a result, there will be a particular focus on effective management of resources and capacity.

37 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2019 were approved by the Board of KWETB on 24th March 2020.