

Kildare and Wicklow Education and Training Board

Financial Statements For The Year Ended 31 December 2023

Kildare and Wicklow Education and Training Board

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31st December 2023**

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Kildare and Wicklow Education and Training Board

Statement of Board Responsibilities

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

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

In preparing those accounts, the Board is required to:

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

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

Chairperson Signature:



Cllr. Paul O'Brien

Date:

20-12-24

Kildare and Wicklow Education and Training Board Statement on Internal Control

Kildare and Wicklow Education and Training Board came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013.

The Code of Governance for ETBs is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by Kildare and Wicklow ETB at its April 2019 meeting.

The Board of KWETB was constituted in July 2019 and subsequently completed the appointment of the Finance and Audit and Risk Committees.

Responsibility for the System of Internal Control

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

Key Control Procedures

Kildare and Wicklow ETB have taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent KWETB achieving its objectives.

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

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

The Boards Oversight Framework includes:

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

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

Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met six times in 2023. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Draft Annual Financial Statements
- Statement of Internal Control and Letter of Representation
- Risk Management Framework, including risk registers
- Corporate Risk Register

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

The Chief Executive, Director of OSD, Director of FET, Director of Schools, APO Finance, APO Procurement, Buildings and Property, APO ICT and Corporate Services, and an Adult Education Officer attended the ARC to provide reports on audit progress, audit reports received and operation of controls when the ARC meet in 2023 and/or 2024.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 20th March 2024.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met four times in 2023. The work programme of the Finance Committee included consideration of:

- Service Plan 2023 and recommendation to Board
- Service Plan implementation
- Draft Annual Financial Statements 2022 (AFS)
- Recommendation to the Board of draft AFS 2022
- Monthly Income and Expenditure Accounts
- Payments in excess of €25,000
- Contracts register
- Leasing/licencing arrangements

The Chief Executive, Director of OSD and APO Finance reported to the Finance Committee in 2023 and 2024.

The Finance Committee reviewed the annual report of the Audit and Risk Committee containing their opinion on the effectiveness of internal control and draft Annual Financial Statements 2023 on 21st March 2024 and recommended their adoption to the Board.

Internal Audit

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

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

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

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

The following internal audit reviews were carried out in the period from the 01 January 2023 - 31 December 2023; An audit of Youth Services was commenced in November 2021 and the finalised report was received from IAU-ETBs in June 2023 and presented to the Audit and Risk Committee in on 13th September 2023. There were 11 recommendations overall, 1 high, 7 medium and 3 low. KWETB is in the process of implementing the recommendations.

An audit of Procurement, Capital, Leases, Asset Management and Travel and Subsistence was commenced in April 2022, with the final IAU-ETBs audit report received in December 2023. The overall finding of the report was adequate. There were 7 recommendations in the audit, 2 medium and 5 low. KWETB are in the process of implementing the recommendations. The report was presented to the Audit and Risk Committee on 18th January 2024.

Sectoral audit reports received

A sectoral audit report on Procurement Compliance and Leases/stock management/tax compliance and supplier bank account details was received in January 2023 and a sectoral report on ICT follow up audits and Public Sector Cyber Security Reviews was received in January 2024. Both sectoral audit reports were provided to the Audit and Risk Committee for their review.

Breaches of system internal control Procurement-

Kildare and Wicklow ETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements. There are instances where goods and services are procured across over 50 sites through competitive procurement processes, in line with KWETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on analysis of 2023 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €693,390.75 (ex. VAT) has been identified as non-compliant as follows:

- I. Expenditure of €200,704.24 incurred across four KWETB locations with four wholesale food suppliers for the provision of catering food supplies. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- II. Expenditure of €143,518.52 incurred for the provision of Mobile Voice and Data Communications and Associated Products and Services and the prior contract in place had expired. We are engaged with the OGP to run a tender for this requirement in 2024.
- III. Expenditure of €90,257.33 to two suppliers for franking machine services for several KWETB locations. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- IV. Expenditure of €60,463.59 with a cleaning services provider for contract cleaning services in one KWETB location. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- V. Expenditure of €46,522.72 to one supplier for the provision of exam analysis for several KWETB schools. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- VI. Expenditure of €37,292.21 to one supplier for fire alarm and security alarm installations, call outs and servicing, in various KWETB locations. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- VII. Expenditure of €33,119.25 to a supplier for refurbished IT devices by one KWETB school. A review of this expenditure was undertaken by the procurement section in 2023 and we expect there will be no further reoccurrence.
- VIII. Expenditure of €27,916.01 to one supplier for electrical maintenance in three KWETB locations. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- IX. Expenditure of €27,572.88 to one supplier for several KWETB schools for the provision of a student careers portal. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- X. Expenditure of €26,024 to a single supplier for transition year student driving lessons in several KWETB schools. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.

KWETB has developed a Corporate Procurement Plan for 2024, which sets out actions to address areas of identified non-compliance and other KWETB procurement needs. KWETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

Fraud

No incidents were reported under KWETBs Anti-Fraud and Corruption Policy in 2023

Protected Disclosures

KWETB received no protected disclosures in 2023 under the Protected Disclosure Act 2014

Risk Management

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

Issues progressing at Sectoral level

ESBS-Pensions Improvement Programme:

In October 2022, software changes were deployed to the ETB Payroll Shared Services People XD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations. Development work and end to end testing is ongoing with The Access Group and ESBS to address the PeopleXD requirements to cater for calculation of nett contributions for payees with multi-appointments and also to update calculation of referable amounts for positive input payees and ensure a more robust calculation for salaried payees for going forward from 2024.

In the interim, while the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system. This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. 4 ETBs have completed this project so far in 2023 with a further 3 ETBs expected to be completed by year end 2023, having issued cumulative benefit/leavers statements from 2013 to 2022 and produced databank files from 2013 to 2022. All remaining ETBs are expected to have this work completed by end Q2 2024 at the latest. The 2023 annual SPS statements will be produced from the centralised system for all ETBs. Going forward from 2024, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system.

This work forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit and leavers statements (which were updated and approved in 2023) to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme."

Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. Kildare and Wicklow ETB have now met its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2023. Pension benefit statements up to end 2022 were produced for 2,326 members in Kildare and Wicklow ETB who paid SPS contributions and earned SPS referable amounts during the period 2013 to 2022. Kildare and Wicklow ETB anticipate issuing the 2023 statements in Spring of 2024.

Payroll Shared Services

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

Payroll

The migration of KWETB payroll to ESBS for all staff took place in November 2021. The ESBS is responsible for the processing of the payroll while Kildare and Wicklow ETB is still responsible for the issuing of instructions to shared

services of the changes to payrolls and HR function. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between Kildare and Wicklow ETB and the Department of Education - Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to Kildare and Wicklow ETB.

Expenses including Travel and Subsistence

ESBS is working with ETBs to identify the order of migration. Kildare and Wicklow ETB have not yet had a date of transition confirmed by ESBS.

Apprentice payroll

Kildare and Wicklow ETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in August 2020.

Learner payments

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

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. Kildare and Wicklow ETB went live on Sun Financials v6.4 and DCS P2P on July 1st 2022, 15 of the 16 ETBs are now using the same procurement (P2P) and financial management system with plans well advanced to migrate City of Dublin ETB in Q1 2024.

Annual Review of Controls

Kildare and Wicklow ETB are committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 20th March 2024, completed their review of the effectiveness of the system of internal financial control for year ended 31 December 2023 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

- The Chief Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 20th March 2024. The Audit and Risk Committee received confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. The Chief Executive based this statement on information gathered from senior managers across the organisation;
- A review of internal and external audit reports issued in 2023 and to date in 2024, met with representatives from the IAU-ETB, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations;
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 26th March 2024.
- A review of Governance and Control activities in 2023 including:
 - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
 - Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
 - Reports from the Chief Executive, Director of OSD, Director of FET, Director of Schools and Head of Finance, to the Audit and Risk Committee

- Recommendations made by the C & AG in management letters or other reports
- Recommendations made by the Internal Audit Unit
- Risk Management Reports from DOSD/Chief Risk Officer
- The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 26th March 2024.

Signed: Paul O'Brien

Date: 20-12-24

Chairperson



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 2023 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the operating statement
- the statement of current assets and current liabilities, and
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2023 and the state of affairs of the Board at 31 December 2023, 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 and the statement on the system of internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The statement on internal control discloses that in 2023 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

Seamus McCarthy
Comptroller and Auditor General

20 December 2024

Appendix to the report

Responsibilities of Board Members

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

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Kildare and Wicklow Education and Training Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Kildare and Wicklow Education and Training Board

Operating Statement For The Year Ended 31 December 2023

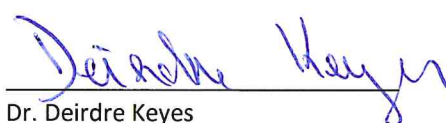
	Note	Year ended 31/12/2023 €	Year ended 31/12/2022 €
RECEIPTS			
Post Primary Schools & Head Office Grants	3	104,242,026	100,963,226
Primary School Grants	4	401,051	321,660
Further Education and Training Grants	5	36,818,729	36,278,846
Youth Services Grants	6	2,991,154	3,071,496
Agencies & Self-Financing Projects	7	10,574,457	9,032,664
Capital	8	11,021,125	13,672,175
		<u>166,048,542</u>	<u>163,340,067</u>
PAYMENTS			
Post Primary Schools & Head Office	9	106,874,322	99,456,563
Primary School	10	490,996	309,963
Further Education and Training	11	38,974,886	35,551,714
Youth Services	12	2,977,383	3,051,036
Agencies & Self-Financing Projects	13	9,412,952	8,338,709
Capital	14	7,081,022	18,794,111
		<u>165,811,561</u>	<u>165,502,096</u>
Cash Surplus/(Deficit) For Year		236,981	(2,162,029)
Movement in Other Net Current Assets	25	<u>232,868</u>	<u>3,951,947</u>
Accrual Revenue Surplus/(Deficit) For Year		469,849	1,789,918
Revenue (Deficit)/Surplus) at 1 January		5,111,204	3,321,286
Revenue (Deficit)/Surplus at 31 December	16	<u>5,581,053</u>	<u>5,111,204</u>

Signed:



Cllr. Paul O'Brien
Chairperson

Date: 20-12-24



Dr. Deirdre Keyes
Chief Executive

Date: 20-12-24

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

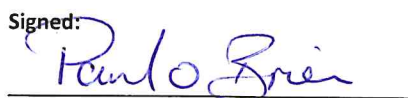
Kildare and Wicklow Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2023

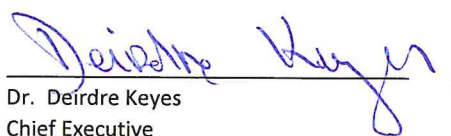
	Note	Year ended 31/12/2023	Year ended 31/12/2022
		€	€
Current Assets			
Recurrent State Grants	17	3,169,046	1,044,298
Capital State Grants	18	937,699	988,512
Other Recurrent Income	19	780,493	721,254
Third Party Debtors	20	82,934	82,934
Bank Balance		26,829,308	26,592,327
		<u>31,799,480</u>	<u>29,429,325</u>
Current Liabilities			
Recurrent State Grants	21	5,208,937	8,178,179
Capital State Grants	22	10,286,891	7,955,232
Other Recurrent Income	23	5,334,152	4,492,318
Pay & Expense liabilities	24	5,388,447	3,692,392
		<u>26,218,427</u>	<u>24,318,121</u>
Net Current Assets/(Liabilities)		<u>5,581,053</u>	<u>5,111,204</u>
Represented By			
Revenue Surplus/(Deficit)	16	<u>5,581,053</u>	<u>5,111,204</u>

Analysis of Revenue Surplus/(Deficit)	Programme	Accrual Revenue	
		Retained Surplus / (Deficit) 31/12/2023 €	Surplus / (Deficit) For 2023 €
			Retained Surplus / (Deficit) 31/12/2022 €
	Schools & Head Office	2,119,532	68,908
	Further Education Programmes	-	-
	Associated Main Scheme Grants	(14,962)	(14,962)
	Community National Schools	(627)	(627)
	Agency Programmes	39,987	39,987
	Self Financing Programmes	3,437,123	400,941
		<u>5,581,053</u>	<u>469,849</u>
	16	<u>5,581,053</u>	<u>5,111,204</u>

Signed:



Cllr. Paul O'Brien
Chairperson



Dr. Deirdre Keyes
Chief Executive

Date: 20-12-24

Date: 20-12-24

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

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2023

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by Kildare and Wicklow Education and Training Board are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

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

Community National Schools came under the Patronage of the Education and Training Board with the commencement of the 2016/2017 academic year.

1.3 (a) Basis of Presentation

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

(b) Revenue and Expenditure Recognition

Revenue

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

Other receipts are recognised on a cash basis.

Expenditure

Pay

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

Non Pay

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

Allowances

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

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

(c) Asset and Liabilities Recognition

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

Recurrent State Grants

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

Capital Grants

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

Other Recurrent Income

Agency and Self - financing Projects

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

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

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

Comparatives

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

Kildare and Wicklow Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2023

1 Accounting Policies (continued)

(d) Tangible fixed assets

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

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Leases

All lease payments are expensed as incurred.

(g) Retirement Benefits

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Provisions for staff employed since 2013 are included in the Single Public Service Pension Scheme

Superannuation contributions made by employees in respect of the pre 2013 schemes are retained by the ETB to go towards funding of the Post Primary Schools and Head Office Pay grant as part of agreed Exchequer funding. Contributions paid by members of the Single Scheme are paid over to the Department of Public Expenditure, National Development Plan Delivery and Reform in accordance with the legislation.

The ETB does not make any employer contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis. Retirement benefits are paid by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions, the calculation of benefits and instructing the NSSO of entitlements. The Department of Education reimburses the National Shared Services Office for pension costs incurred.

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.

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

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries***
Primary Level	3	785	
Second Level	23	14,930	
Further Education and Training (FET)****	25		17,763
Part-time/Night Classes****	0		0

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

** For primary and second level this is based on the academic year enrolment.

*** 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.

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

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
3 Post Primary Schools & Head Office Receipts		
Department of Education		
-Pay	94,837,328	88,607,475
** -Non Pay	5,934,149	6,899,651
-Associated Programmes	3,381,111	5,290,707
Department of Education -sub total	<u>104,152,588</u>	<u>100,797,833</u>
Irish Public Bodies	79,343	165,393
Bank	10,095	-
	<u>89,438</u>	<u>165,393</u>
	<u><u>104,242,026</u></u>	<u><u>100,963,226</u></u>

** The Non Pay receipts include a cost of living measure paid to KWETB in November 2023 to support increased school running costs announced as part of the cost of living measures in Budget 2024

4 Primary School Receipts	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
Department of Education	<u>401,051</u>	<u>321,660</u>

5 Further Education and Training Receipts	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
SOLAS	36,810,503	36,278,696
Department of Further and Higher Education, Research, Innovation and Science	-	-
Students	8,226	150
Other	-	-
	<u>36,818,729</u>	<u>36,278,846</u>

6 Youth Service Receipts	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
Department of Children, Equality, Disability, Integration and Youth	2,490,187	2,492,745
Department of Health	500,967	578,751
	<u>2,991,154</u>	<u>3,071,496</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2023

7 Agencies and Self Financing Projects Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2023 €	Year ended 31/12/2022 €
School Completion Programme	Tusla	2,159,506	1,421,128
Music Generation	Music Generation	945,313	845,834
School Meals	Department of Social Protection	785,160	479,843
Leargas Trips	Leargas	448,919	230,159
Examination Supervision	State Exams Commission	418,225	353,889
Seconded pay recoupments	NCCA	114,813	125,880
Family Support	Tusla	61,257	13,100
Others (8 in total)	Various	78,289	292,888
		5,011,482	3,762,721
Self Financing Projects			
School Based Activities	Various	998,120	56,433
Transition Year	Parents/Students	805,281	623,701
Student Levies and Deposits	Parents/Students	667,920	1,561,927
Student Services	Parents/Students	609,538	409,179
Book Rental Scheme	Parents/Students	585,887	551,154
PLC Courses	Parents/Students	422,084	535,427
Outdoor Education Centre	Various	201,859	415,932
Field Trips/School Tours	Parents/Students	263,452	153,251
Supervised Study	Parents/Students	186,254	179,218
Rent use of Schools/Facilities	Various	166,797	61,548
Canteen Schools	Parents/Students	166,796	102,361
Further Education	Various	78,368	29,374
School Bank Accounts	Parents/Students	215,830	237,676
Others (9 in total)		194,789	352,762
		5,562,975	5,269,943
Total		10,574,457	9,032,664

8 Capital Receipts

	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Education	10,078,695	12,650,704
SOLAS	869,048	856,971
Other	73,381	164,500
	11,021,125	13,672,175

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2023

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2023			Year Ended 31/12/2022
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	89,250,320	80,709	89,331,029	82,315,039
Administration	4,555,062	-	4,555,062	4,145,823
Maintenance	1,807,066	-	1,807,066	1,741,356
	95,612,448	80,709	95,693,157	88,202,218
NON PAY	46,577	5,848,187	5,894,764	5,399,258

ASSOCIATED PROGRAMMES

School Support Services Fund	261,965	1,485,626	1,747,591	1,474,573
ICT Infrastructure Grant	-	1,084,724	1,084,724	937,473
COVID (Cleaning Sanitiser and PPE)	74,553	872,385	946,938	216,406
Book Grant Needy Pupils	-	476,976	476,976	187,218
DEIS Grant	17,344	416,829	434,173	305,325
Transition Year	-	165,456	165,456	96,605
Bus Escort Grant	99,767	-	99,767	68,419
Summer Programme	95,684	914	96,598	33,748
Leaving Cert Applied	-	55,554	55,554	30,165
COVID 19 Enhanced Supervision Supports	-	-	-	1,081,988
COVID 19 Hand Sanitiser and PPE	-	-	-	967,338
COVID 19 Cleaning Supports	-	-	-	287,259
Others - 16 in number	17,502	161,121	178,623	168,570
	566,815	4,719,586	5,286,401	5,855,087
			106,874,322	99,456,563

10 Primary School Payments

	Year Ended 31/12/2023			Year Ended 31/12/2022
	Pay €	Non Pay €	Total €	Total €
CNS Capitation Grant	8,588	188,662	197,250	137,698
CNS Ancillary Service Grant	128,062	11,315	139,377	95,745
Book Grant	-	57,277	57,277	
Covid 19 Sanitiser and PPE Grant	16,890	35,856	52,746	8,355
ICT Grant	-	33,213	33,213	18,047
Others - 3 in Number	5,836	5,297	11,133	50,118
	159,376	331,620	490,996	309,963

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2023

11 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2023				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2022
	€	€	€	€	Total €
VTOS	3,771,510	1,284,033	2,246,927	7,302,470	6,896,557
PLC	5,347,502	1,104,348	-	6,451,852	5,804,657
Youthreach	2,409,693	656,922	684,024	3,750,639	4,015,926
Specialist Training Providers (STP)	-	1,465,623	911,061	2,376,684	2,333,659
Traineeships	83,742	1,447,107	494,759	2,025,608	2,101,514
TC Staff & Operations	2,529,869	203,543	-	2,733,412	2,092,139
Community Training Centres	68,162	805,555	280,594	1,154,311	1,122,474
Adult Literacy	1,186,863	381,408	-	1,568,271	1,643,637
Bridging Foundation & Skills Training	-	2,259,435	397,190	2,656,625	2,106,567
Cooperation Hours	629,652	54,269	-	683,921	683,168
Back to Education Initiative	869,830	291,517	-	1,161,347	1,102,020
Operating Costs	11,714	1,675,276	-	1,686,990	953,846
Skills to Advance	18,797	1,642,041	-	1,660,838	1,259,009
Adult Education Guidance Service	384,163	131,520	-	515,683	508,149
Apprenticeship 2016+	107,374	305,532	-	412,906	181,537
Community Education	264,187	76,486	-	340,673	400,515
Local Training Initiatives	-	97,328	106,254	203,582	207,941
Innovative Project Supports	-	128,371	-	128,371	-
Apprenticeship SBA	-	189,179	80,233	269,412	431,010
ESOL	525,052	33,836	-	558,888	346,359
Certification authentication & Quality Costs	190,586	442	-	191,028	180,922
Mitigating against Educational Disadvantage Fund	-	177,062	-	177,062	168,868
Special Education Needs Initiative	88,084	8,659	-	96,743	87,810
Refugees	78,047	-	-	78,047	99,071
Continuing Professional Development	63,261	4,161	-	67,422	82,678
Skills for Work	66,822	-	-	66,822	61,413
FET Learner Support	-	99,464	-	99,464	63,026
FET Pathways for Schools	-	206,766	-	206,766	81,855
Outdoor Education Centre	127,506	90,901	-	218,407	-
Others - 9 in total	47,029	83,613	-	130,642	535,387
Total	18,869,446	14,904,398	5,201,042	38,974,886	35,551,714

12 YOUTH SERVICES PAYMENTS	Year Ended 31/12/2023			Year Ended
	Pay	Non Pay	Total	31/12/2022
	€	€	€	Total €
UBU	126,039	1,750,201	1,876,240	1,798,795
LGBTI+	-	3,145	3,145	76,144
Local Drugs and Alcohol Task Force	-	520,550	520,550	559,167
Youth Work Act	188,075	18,801	206,876	174,753
Local Youth Club Grants	-	181,178	181,178	206,938
Youth Information Centre	-	111,464	111,464	107,178
DCEDIY Youth Capital funding	-	77,930	77,930	55,897
DCEDIY Youth Employment Initiative	-	-	-	72,164
Total	314,114	2,663,269	2,977,383	3,051,036

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

13 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2023			Year ended 31/12/2022
		Pay	Non Pay	Total	Total
		€	€	€	€
School Completion Programme	Tusla	816,410	238,908	1,055,317	1,111,761
Music Generation	Music Generation	721,856	121,722	843,578	882,932
School Meals	Department of Social Protection	-	867,923	867,923	431,189
Erasmus	Leargas	7,340	513,169	520,509	289,780
Examination Supervision	State Examinations Commission	423,115	57	423,172	358,317
Further Education Support Services	CDETB	137,053	61,276	198,329	156,215
Seconded Pay & other recoupments	Various	151,221	-	151,221	114,813
Other agency - 11 in number	Various	34,334	35,510	69,844	53,510
		2,291,329	1,838,565	4,129,894	3,398,517
Self-Financing Projects					
School Based Activities	Parents/Students	8,512	866,615	875,127	429,658
Transition Year	Parents/ Students	50,811	706,857	757,668	658,814
Student Levies & Deposits	Parents/ Students	4,996	620,192	625,188	1,029,019
Student Services	Parents/ Students	-	593,617	593,617	276,213
Books & Equipment	Parents/ Students	-	657,714	657,714	349,367
PLC Fees	Parents/ Students	31,031	358,436	389,467	829,432
Outdoor Education Centre	Various Groups/DE	217,549	41,739	259,288	420,621
School tours & trips	Parents/ Students	-	213,843	213,843	123,007
Rent/Use School Facilities	Various	29,803	120,060	149,863	88,182
Supervised Study	Parents/ Students	181,710	3,579	185,289	161,513
Canteen Schools	Parents/Students	66,387	80,819	147,206	101,426
Further Education		28,524	38,317	66,841	24,448
School Completion Administration Fee		13,900	78,144	92,044	17,608
School Bank Accounts	Parents/Students	-	150,335	150,335	111,049
Other self-financing - 7 in total	Various	-	119,569	119,569	319,835
		633,223	4,649,835	5,283,058	4,940,192
Overall		2,924,553	6,488,399	9,412,952	8,338,709

14 Capital Payments

Facility	Expenditure Type	Year Ended 31/12/2023	Year Ended 31/12/2022
		Total	Total
		€	€
All FET Centres	SOLAS Capital	533,276	525,160
Colaiste Chraobh Abhann	Temporary Accommodation incl F&E and ICT	520,261	210,374
Athy FETC	Roof Works	380,295	-
KWETB	Project Management Services	361,761	215,233
Avondale Community College	Temporary Accommodation	254,696	228,535
Confey College	Equipment Upgrade	249,192	-
Blessington Community College	Modular Building Fitout	215,196	12,198
Scoil Chonglais	Temporary Accommodation	204,854	790
St. Kevin's Community College	Temporary Accommodation 2021 incl F&E	189,145	2,318,596
Ardscail Rath Iomgháin	Temporary Accommodation Fitout	157,096	6,291
All schools	Covid Minor Works	125,783	739,679
Confey College	SEN ASD Unit Temporary Accommodation	121,163	489,251
Greystones Community College	Furniture and Equipment	107,544	172,669
Scoil Chonglais	Emergency Works Roof	106,856	-
Blessington Community College	Modular Building	91,789	845,650
Blessington Community College	SEN Modular SEN/ASD provision Blessington CC	70,634	1,921,273
Athy Community College	Temporary Accommodation	-	829,115
Colaiste Bhríde Carnew	Temporary Accommodation	-	610,965
Athy Community College	Temporary Accommodation	-	169,952
Gaelcholáiste Mhaigh Nuad	Refurbishment of Old Maynooth PPS and Manor Mills for Gaelcholaiste Mhaigh Nuad	-	152,250
Brannoxtown Community NS	EW Floors: Emergency Works	-	148,575
St. Farnans Community College	Furniture and Equipment	-	142,702
Colaiste Lorcain	EW Toilet Roof Asbestos: Emergency Works	-	128,267
KWETB Various EW/SW/F&E projects	140 projects <€100k in 2023	1,648,525	1,215,455

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

St. Farnans, Prosperous	New Build	573,774	39,929
Naas Community College	Loose Furniture & Equipment	272,114	1,299,821
Blessington Community College	Extension	261,710	466,870
Maynooth Education Campus	New Build	183,782	838,174
Naas Community College	New Build	-	3,647,416
Kilbride Campus	New Build	-	644,462
St. Conleths Community College	New Build	-	302,420
Maynooth Education Campus	F&E: Maynooth Community College	-	232,415
Maynooth Education Campus	F&E: Maynooth Post Primary	-	182,490
KWETB Various Devolved Projects	10 Devolved Major Projects <€100k in 2023	451,577	57,133
		7,081,023	18,794,111

Notes to The Financial Statements - Year Ended 31 December 2023

15 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Programme						Capital €	Total Year Ended 31/12/2023 €	Total Year Ended 31/12/2022 €
	Post-Primary Schools & Head Office €	Primary Schools €	Further Education and Training €	Youth Services €	Agencies and Self-financing €				
State Funding Received									
Department of Education	104,152,588	401,051					10,078,696	114,632,336	113,770,197
Department of Further and Higher Education, Research, Innovation and Science			36,810,503				869,048	37,679,551	-
SOLAS									37,308,597
Department of Children, Equality, Disability, Integration and Youth				2,490,187	785,160			2,490,187	2,492,745
Department of Social Protection								785,160	479,843
Department of Health				500,967				500,967	578,751
State Examinations Commission					418,225			418,225	353,889
Tusla					2,220,763			2,220,763	142,1128
Léargas					437,871			437,871	230,159
Seconded Pay & other recoupments & Other					114,813			114,813	125,880
Music Generation					945,313			945,313	845,834
FESS									250,003
Other					78,289		73380	151,669	55,985
	104,152,588	401,051	36,810,503	2,991,154	5,000,434		11,021,124	160,376,854	157,913,011

Non-State funding applied to State-funded schemes

Parents/Students			2,006		950			2,956	150
Irish Public Bodies -Dividends/Capital Reserve								79,343	165,393
Bank	79,343								
Other	10,095							10,095	
	89,438	-	6,220	-	10,098			16,318	164,500
			8,226		11,048		-	108,712	330,043
Other Non State Funding									
Parents/Students					3,923,041			3,923,041	4,462,604
Staff									
Other					1,639,934			1,639,934	634,406
					5,562,975		-	5,562,975	5,097,010
Total	104,242,026	401,051	36,818,729	2,991,154	10,574,457		11,021,124	166,048,540	163,340,064

Notes to The Financial Statements - Year Ended 31 December 2023

16 Source and Use of Funds

Primary Grantor Department/Office		Project	2023	01/01/2023					2023					31/12/2023	
Grant Issued			€	Amount due from/ (due to) Grantor	Receipts direct from Grantor ^e	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 2022	Amount due from/ (due to) Grantor			
Department of Education Post Primary Schools and Head Office	Pay ^b	95,204,110	€	426,931	(91,668,070)	(3,169,258)	(94,837,328)	-	95,693,157	27,729	-	1,310,489			
	Non-Pay ^c	5,957,494		-	(5,934,149)	(89,438)	(6,023,586)	59,439	5,894,764	476	68,908	1			
	Local Funding Surpluses	-		(1,029,289)	-	-	-	(59,439)	-	-	-	-			
	Associated Programmes	3,381,111		(5,075,846)	(3,381,111)	-	(3,381,111)	-	5,286,401	(32,863)	-	(1,088,728)			
	Capital	401,051		(194,659)	(401,051)	-	(401,051)	-	490,997	(12,950)	-	(3,203,420)			
Primary Schools	10,078,696		(7,092,202)	(10,078,696)	(73,380)	(10,152,076)	-	6,163,718	1,700,752	-	(117,664)				
Student Support	-		48,902	-	-	-	-	-	-	-	-	(9,379,809)			
Total Department of Education			115,022,461	(12,916,163)	(111,463,077)	(3,332,076)	(114,795,152)	-	113,529,037	1,683,144	68,908	(12,430,228)			
Other Funders			-	490	-	-	-	-	-	-	-	490			
Department of Further and Higher Education, Research, Innovation and Science			-	-	-	-	-	-	-	-	-	-			
SOLAS	Further Education and Training Capital	36,810,503		(1,059,990)	(36,810,503)	(8,226)	(36,818,729)	-	38,974,882	24,274	-	1,120,436			
SOLAS		869,048		125,484	(869,048)	-	(869,048)	-	917,304	(143,124)	-	30,617			
Total SOLAS		37,679,551		(934,506)	(37,679,551)	(8,226)	(37,687,777)	-	39,892,186	(118,850)	-	1,151,053			
Department of Children, Equality, Disability, Integration and Youth			-	(70,493)	(2,490,187)	-	(2,490,187)	-	2,456,832	(6,552)	-	(110,400)			
Tusla	Agency	2,220,763		(1,061,074)	(2,220,763)	-	(2,220,763)	-	1,055,317	(2,357)	-	(2,228,877)			
Department of Health	Youth Services	500,967		(19,586)	(500,967)	-	(500,967)	-	520,550	-	-	(3)			
State Examinations Commission	Agency	418,225		2,206	(418,225)	-	(418,225)	-	423,172	-	-	7,153			
Department of Social Protection	Agency	785,160		(41,841)	(785,160)	-	(785,160)	-	867,923	53,025	-	93,947			
Seconded Pay	Agency	114,813		80,127	(114,813)	-	(114,813)	-	151,221	-	-	116,535			
Leargas	Agency	437,871		(154,760)	(437,871)	(11,048)	(448,919)	-	520,509	(1,275)	-	(84,446)			
Further Education Support Services	Agency	-		15,413	-	-	-	-	198,329	24,806	-	238,548			
Music Generation	Agency	945,313		(227,480)	(945,313)	-	(945,313)	-	843,578	9,828	-	(319,387)			
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Agency	-		-	-	-	-	-	-	-	-	-			
Other	Agency	78,289		(488,984)	(78,289)	-	(78,289)	-	69,844	2,429	-	(495,000)			
Total State			7,991,588	(1,966,472)	(7,991,588)	(11,048)	(8,002,635)	-	7,107,275	79,902	-	(2,781,929)			
Total Non State			-	(2,055,019)	-	(5,562,975)	(5,562,975)	-	5,283,058	51,857	400,941	(1,882,139)			
Total State and Non State			160,693,600	(17,871,670)	(157,134,216)	(8,914,325)	(166,048,541)	-	165,811,557	1,696,053	469,849	(15,942,754)			

16 Source and Use of Funds (continued)

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

		31/12/2023	31/12/2022
		€	€
Amount due from/ (due to) Grantor at 31 December		(15,942,742)	(17,871,665)
Bank Balance	(Page 12)	26,829,308	26,592,327
Third Party Debtors	(Note 20)	82,934	82,934
Pay & Expenses Liabilities	(Note 24)	(5,388,447)	(3,692,392)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		5,581,053	5,111,204

Notes**a Opening balances**

Balances are reported on an accruals basis.

b Pay

Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €91,668,070 and anticipated receipts from Retained Superannuation Contributions of €3,160,530. Actual receipts of Retained Superannuation Contributions were €3,169,258, which is €8,728 more than anticipated.

c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €5,934,139 (the non pay grant includes a cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2024), forecasted locally raised receipts of €30,001. In 2023 actual locally raised receipts were €89,438 resulting in a surplus of receipts of €59,437 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

d Total State funding

The difference between the total amount received from grantors of €157,207,596 above and the total in Note 15 - Funding of €160,376,853 is represented by Retained Superannuation Contributions of €3,169,257

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

	31/12/2023	31/12/2022
	€	€
17 Current Assets - Recurrent State Grants		
Amount due from Department of Education		
Pay Grant Underfunding	1,310,486	426,928
Primary Schools Grant Underfunding	24,071	17,846
Associated Grant Underfunding	370,018	255,789
Third Level Grants Underfunding	343,244	343,244
Amount due from Department of Children, Equality, Disability, Integration and Youth	301	1
Amount due from Department of Further and Higher Education, Research, Innovation and Science	490	490
Amount due from SOLAS	1,120,436	-
	<u>3,169,046</u>	<u>1,044,298</u>
18 Current Assets - Capital State Grants		
	31/12/2023	31/12/2022
	€	€
Amount due from Department of Education	907,083	863,029
Amount due from SOLAS	30,616	125,483
	<u>937,699</u>	<u>988,512</u>
19 Current Assets - Other Recurrent Income		
	31/12/2023	31/12/2022
	€	€
Amount due from Other State bodies	456,784	261,105
Amount due from Other Non-State bodies	323,709	460,149
	<u>780,493</u>	<u>721,254</u>
20 Current Assets - Third Party Debtors		
	31/12/2023	31/12/2022
	€	€
Community Training Centres and Specialist Training Providers	82,934	82,934
	<u>82,934</u>	<u>82,934</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

	31/12/2023	31/12/2022	
	€	€	
21 Current Liabilities - Recurrent State Grants			
Amount due to the Department of Education			
Associated Grants Unspent	3,573,437	5,331,635	
Local Receipts/Receivables	1,088,722	1,029,285	
Primary Schools Grant Unspent	141,734	212,505	
Student Support Grants Unspent	294,343	294,343	
Drugs Task Force Unspent	3	19,586	
Amount due to SOLAS	-	1,220,336	
Amount due to Department of Children, Equality, Disability, Integration and Youth	110,697	70,489	
	<u>5,208,937</u>	<u>8,178,179</u>	
22 Current Liabilities - Capital State Grants	31/12/2023	31/12/2022	
	€	€	
Amount held for the Department Of Education	10,286,891	7,955,232	
Amount held for SOLAS	-	-	
	<u>10,286,891</u>	<u>7,955,232</u>	
23 Current Liabilities - Other Recurrent Income	31/12/2023	31/12/2022	
	€	€	
Amount held for Other State Bodies	3,128,309	1,977,153	
Amount held for Other Non State Bodies	2,205,843	2,515,165	
	<u>5,334,152</u>	<u>4,492,318</u>	
24 Pay and Expense Liabilities	31/12/2023	31/12/2022	
	€	€	
Expense Liabilities	4,013,363	2,456,391	
Pay Liabilities	1,375,084	1,236,001	
	<u>5,388,447</u>	<u>3,692,392</u>	
25 Movement in Other Net Current Assets			
	Balance as at	Balance as at	Movement in
	31/12/2023	31/12/2022	Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	3,169,046	1,044,298	2,124,748
Increase/(Decrease) in Capital State Grants Receivable	937,699	988,512	(50,813)
Increase/(Decrease) in Other Recurrent Income Receivable	780,493	721,254	59,239
Increase/(Decrease) in Third Party Debtors	82,934	82,934	-
	<u>4,970,172</u>	<u>2,836,998</u>	<u>2,133,174</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	5,208,937	8,178,179	2,969,242
(Increase)/Decrease in Capital State Grant Liabilities	10,286,891	7,955,232	(2,331,659)
(Increase)/Decrease in Other Recurrent Income Liabilities	5,334,152	4,492,318	(841,834)
(Increase)/Decrease in Pay and Expense Liabilities	5,388,447	3,692,392	(1,696,055)
	<u>26,218,427</u>	<u>24,318,121</u>	<u>(1,900,306)</u>
Net Movement			<u>232,868</u>

Notes to The Financial Statements - Year Ended 31 December 2023

26 Remuneration

	31/12/2023	31/12/2022
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	118,493,327	110,779,914
Termination benefits	3,744	-
	<u>118,497,071</u>	<u>110,779,914</u>

(b) Staff Short-Term Benefits

Pay (Comprising Basic Pay/Allowances/ Overtime) including Employers' PRSI	118,493,327	110,779,914
	<u>118,493,327</u>	<u>110,779,914</u>

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

Pay range	No. Employees	Cost in 2023*
		€
0 - 59,999	2279	51,279,007
60,000 - 69,999	222	14,368,291
70,000 - 79,999	239	17,965,970
80,000 - 89,999	220	18,647,250
90,000 - 99,999	77	7,193,333
100,000 - 109,999	21	2,188,576
110,000 - 119,999	26	2,962,991
120,000 - 129,999	10	1,255,179
130,000 - 139,999	14	1,886,014
140,000 - 149,999	3	427,608
150,000-159,999	2	319,108
Total:	3113	118,493,327

*Cost in 2023 includes employers' PRSI

(c) Termination Benefits

There was 1 termination benefit settlement in 2023 totalling €3,744. (2022 €0).

(d) Key Management Personnel

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

	31/12/2023	31/12/2022
	€	€
Salary	480,338	447,733
Allowances	-	-
Termination Benefits	-	-
	<u>480,338</u>	<u>447,733</u>

(e) Chief Executive Salary and Benefits

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

Basic Salary	144,845	136,052
Other	-	-
	<u>144,845</u>	<u>136,052</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 2023

27 Specific Costs	31/12/2023	31/12/2022
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	55,345	62,885
Financial / Actuarial	-	-
Public relations / marketing	-	-
Human Resources	-	-
Audit Fee (Annual external audit)*	73,000	-
Other	-	-
	<u>128,345</u>	<u>62,885</u>

*The 2021 Audit Fee of €73,000 was paid in 2023. The 2022 audit fee will be paid in 2024. The 2023 fee will be €74k and will be paid in late 2024 or early 2025

(b) Legal Costs and Settlements	31/12/2023	31/12/2022
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	52,930	82,550
Conciliation and arbitration payment / fee	-	-
Settlements	790	500
	<u>53,720</u>	<u>83,050</u>

The legal costs and settlements figure above relates to 2 legal cases (2021: 1).

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

(c) Travel and Subsistence	31/12/2023	31/12/2022
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	4,455	1,976
- expenses paid for Board Members	-	-
- expenses paid to employees	268,482	161,460
	<u>272,937</u>	<u>163,436</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	579	-
	<u>579</u>	<u>-</u>
Total	<u>273,516</u>	<u>163,436</u>

(d) Hospitality	31/12/2023	31/12/2022
	€	€
Hospitality costs incurred were:		
Staff Hospitality	12,675	6,366
Other	2,782	-
	<u>15,457</u>	<u>6,366</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

28 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings.
The aggregate expenses paid to each member in the year ended the 31 December 2023 were:

Board member	Statutory Meetings	Attendance at Interview Boards	Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	€
Mr. David O'Gorman**	302		843	249	165	1,559	
Cllr. Paul O'Brien		671		61		732	8,858
Ms. Siobhain Grogan	368			122		490	
Mr. Stephen Horan	166		378			544	
Ms. Deirdre O'Donovan		146		166		312	990
Cllr. Patsy Glennon	101	62		113		276	354
Cllr. Anne Ferris		180				180	6,337
Cllr. Evie Sammon		97				97	212
Cllr. Tom Fortune	70					70	
Cllr. Bernard Caldwell	67					67	
Ms. Alice O'Donnell	64					64	283
Cllr. Peter Hamilton	63					63	
Cllr. Ide Cussen						-	
Cllr. Kevin Duffy						-	
Mr Noel Merrick						-	
Cllr. Lourda Scott						-	
Ms. Caoimhe Molloy						-	
Ms. Aoife Ni Chealleachair						-	
Cllr. Daragh Fitzpatrick*						-	
Cllr. Fionnuala Killeen						-	
Mr. Ronan Mills						-	
Total	1,201	1,156	1,222	711	165	4,455	17,034

*Chairperson from September 2019

*ETBI Representative

**National Parents' Council for ETB Schools

29 Committee Fees

The following fees were paid to Non- Board Committee members

Audit & Risk Committee (ARC) (No. of Non Board ARC members 2023 5; 2022 5)

Finance Committee (FC) (No. of Non Board FC members 2023 3; 2022 3)

	31/12/2023	31/12/2022
	€	€
Audit & Risk Committee (ARC)	6,238	5,569
Finance Committee (FC)	-	-
Total	6,238	5,569

30 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

	31/12/2023	31/12/2022
	€	€
Domestic Travel	5,933	4,943
Foreign Travel	-	-
Total	5,933	4,943

Notes to The Financial Statements - Year Ended 31 December 2023

31 Capital Commitments

At 31 December 2023, KWETB had capital commitments of €18,171,278 (2022 €17,547,358)
All of the above capital expenditure will be Exchequer funded.

32 Lease and Other Finance Commitments

At 31 December 2023, KWETB had payment liabilities under non- cancellable agreements as follows:

	31/12/2023	31/12/2022
	€	€
Payments due:		
Within one year	3,156,109	2,858,806
Between two and five years	7,826,597	6,738,260
After 5 years	10,219,024	10,094,855
	<u>21,201,730</u>	<u>19,691,921</u>

33 Contingencies

As at 31st December 2023 the following contingencies are noted:

In March 2023 High Courts actions by one person against KWETB (& Minister for Education) were heard and found in favour of KWETB.

The appellant appealed the decision of the High Court to the Court of Appeal. The hearings before the Court of Appeal were concluded in July 2023. Judgement and decision have yet to be issued.

KWETB took and won an Isaac Wunder Order against the Person and they appealed an aspect of that decision to the Supreme Court. The Supreme Court did not grant leave for a hearing so this specific matter is now complete.

In 2023 a High Court Action was taken by a contractor against KWETB. The matter was struck out on consent at the High Court in May 2023. A settlement sum was agreed and paid. Legal costs for the other side have not been agreed and a decision is awaited.

34 Additional Superannuation Contribution

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

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

ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €3,298,372 (2022 €3,006,462) which were remitted to the Department of Education.

35 Retirement Benefit Obligations

During 2021 a pilot project was undertaken in three ETB's to estimate the cost of retirement benefit obligations. This pilot was further extended in 2022 and two ETB's have prepared and disclosed the cost of retirement benefit obligations in their 2023 Financial Statements. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETB's.

36 Write - Offs

In 2023 sanction was given by Department of Public Expenditure, National Development Plan Delivery 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 2023, €0 was written off on behalf of KWETB.

37 Annual Contribution to Education and Training Boards Ireland.

Kildare and Wicklow ETB made a contribution of € 103,248 to ETBI in 2023.

38 Charity Note

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

39 Connected Persons

There were no transactions with connected persons during the year.

40 Interest and Compensation

Prompt payment interest and compensation costs amounting to €58,805 were made by KWETB in 2023 under the Prompt Payment of Accounts Act 1997, in respect of late payments (2022: €58,019).

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

41 Property

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

41a	OWNED			
	Category	Location	Annual Rent per agreement	Expiry Date
	Primary level, Post Primary Level and centres			
	Ardcoil Rath Iomghain	Rathangan, County Kildare	n/a	n/a
	Athy Community College	Tomard, Athy, Co Kildare	n/a	n/a
	Athy CC Accommodation Prj8	Tomard, Athy, Co Kildare	n/a	n/a
	Athy Model School	Tomard, Athy, Co Kildare	n/a	n/a
	Avondale Community College	Rathdrum, County Wicklow	n/a	n/a
	Blessington Community College	Naas Road, Blessington, County Wicklow	n/a	n/a
	Brannoxtown CNS	Kilcullen, Co Kildare	n/a	n/a
	Bray Institute of Further Education	Novara Ave, Bray, County Wicklow	n/a	n/a
	Bray Youthreach	Florence Road, Bray, Co. Wicklow	n/a	n/a
	Colaiste Bhríde	Carnew, County Wicklow	n/a	n/a
	Colaiste Chraobh Abhann	Kilcoole, County Wicklow	n/a	n/a
	Colaiste Lorcain	Castledermot, County Kildare	n/a	n/a
	Confey College	Leixlip, County Kildare	n/a	n/a
	Gaelcholaiste Mhaigh Nuad	Manor Mills Maynooth, County Kildare	n/a	n/a
	Gaelscoil Athy	Tomard, Athy, Co Kildare	n/a	n/a
	Glenart College	Coolgraney Road, Arklow, County Wicklow	n/a	n/a
	Greystones CNS	Greystones Community National School	n/a	n/a
	Manor Mills Maynooth	Manor Mills Shopping Centre , Maynooth, Co Kildare	n/a	n/a
	Maynooth Education Campus (Maynooth PPS and Maynooth CC)	Maynooth, County Kildare	n/a	n/a
	Maynooth Post Primary School	Moyglare Road Maynooth, County Kildare	n/a	n/a
	Naas Community College	Millennium Park, Co Kildare	n/a	n/a
	Pipers Hill College	Kilashee, Naas, County Kildare	n/a	n/a
	Scoil Chonglais	Baltinglass, County Wicklow	n/a	n/a
	St. Conleth's Community College	Newbridge, County Kildare	n/a	n/a
	Scoil Padraig Noafa	Tomard, Athy, Co Kildare	n/a	n/a
	St. Farnan's Post Primary School	Prosperous, County Kildare	n/a	n/a
	St. Kevin's Community College	Dunlavin, County Wicklow	n/a	n/a
	Athy VTOS & Youthreach	Carlow Road, Athy, County Kildare	n/a	n/a
	Adult Learning Centre	Baltinglass, County Wicklow	n/a	n/a
	Further Education Centre	Blessington, County Wicklow	n/a	n/a
	Kildare Town FET	Bothar Na gCorp, Co Kildare	n/a	n/a
	Manor Mills Education Centre	Manor Mills, Maynooth, Co. Kildare	n/a	n/a
	Other Centres			
	Bray Music School	Bray, County Wicklow	n/a	n/a
	Outdoor Education Centre	Weavers Square, Baltinglass, County Wicklow	n/a	n/a
	Bray Youth Reach Facilities Centre	Carlisle House, Bray, County Wicklow	n/a	n/a
	The Vault Youth Centre	Arklow, County Wicklow	n/a	n/a
	Inbhear Mór Arklow (incl Astro Turf Pitch)The Marshlands Youth & Sports Centre FET	The Marshlands, Arklow, County Wicklow	n/a	n/a
41b	Property not Owned - Leased			
	Category	Location	Annual Rent per agreement	Expiry Date
	Primary level, Post Primary Level and Centres			
	Curragh Community College	Curragh, Co. Kildare	Peppercorn	n/a
	Adult & Further Education Centre/VTOS	Aras Slainte, Station Rd, Newbridge, Co. Kildare	€201,424.92	13/03/2033
	Adult & Further Education Centre/Sports Hall	Aras Slainte, Station Rd, Newbridge, Co. Kildare	€58,215.28	17/08/2111
	Adult Learning Centre	1 Brennan's Parade, Bray, Co. Wicklow	€37,250.00	31/07/2027
	Bray Civic Centre	Bray, Co. Wicklow	€366,308.52	22/09/2036
	FET Carnew	Aughrim Road, Carnew, Co. Wicklow	€23,370.00	01/04/2025
	FET Celbridge	Unit 11, M4 Business Park, Celbridge, Co. Kildare	€259,120.00	26/11/2034
	FET Celbridge	Unit 12, M4 Business Park, Celbridge, Co. Kildare	€305,786.56	23/02/2037
	Further Education Centre	The Murrough, Wicklow, Co. Wicklow	€174,551.76	01/10/2027
	Further Education Centre	The Murrough, Wicklow, Co. Wicklow	€61,992.00	01/09/2027
	Further Education Centre	Fernhill Plaza, Arklow, Co. Wicklow	€250,920.00	01/04/2030
	Scoil Chonglais, Baltinglass	Baltinglass, County Wicklow	€51,539.35	As required
	Gaelcholáiste na Mara			Expired lease, school to vacate when new Kilbride campus is handed over
	Site only Temp.	Pearse Park, Arklow, Co. Wicklow	€32,500.00	
	Marine House	The Murrough, Wicklow, Co. Wicklow	€90,000.00	05/09/2031
	Adult Education (FET)	Jigginstown, Naas, Co. Kildare	€37,070.00	14/03/2015 Lease Expired, negotiations underway
	Youthreach	Jigginstown, Naas, Co. Kildare	€34,000.00	14/03/2015 Lease expired, negotiations underway
	Railway House	The Murrough, Wicklow, Co. Wicklow	€30,000.00	17/11/2032
	Youthreach	Mill Lane, Leixlip, Co. Kildare	€20,100.00	Lease expired but continuing occupation on same rent. Plans to relocate
	Career Path	Mill Lane, Leixlip, Co. Kildare	€24,000.00	Lease expired but continuing occupation on same rent. Plans to relocate
	Administrative Offices			
				Lease expired in 2019, Lease for a new office premises signed on 4th September 2023. We will be vacating current premises in 2024
	Kildare Administration Office	Aras Chill Dara, Naas, Co. Kildare	€142,604.54	
	Wicklow Administration Office	Church Street, Wicklow, Co. Wicklow	€57,810.00	01/09/2025
	Wicklow Administration Office	Wentworth Place, Wicklow, Co. Wicklow	€58,100.00	Lease expired in 2009, have contacted landlord about new lease.
	Chestnut House	Millennium Park, Naas, Co. Kildare	€271,112.00	

41c	Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
	Category	Location	Status	Annual Rent per Agreement	Expiry Date
	Primary level, Post Primary Level and Centres				
	Colaiste Raithin	Bray, Co Wicklow	PPP	n/a	n/a
	Colaiste Chill Mhantain	Burkeem, Wicklow, Co. Wicklow	PPP	n/a	n/a
	Blessington Community College Temporary Accommodation (formerly at Moyglare Road)	Blessington, Co. Wicklow	Rented from supplier by KWETB	€25,999.92	As required
	Brannoxtown CNS	Kilcullen, Co Kildare	n/a	€10.00	n/a
	Greystones Community College	Greystones Co. Wicklow	Leased by DES on behalf of KWETB	n/a	n/a
	St. Farnan's PPS Temporary Accommodation Prj4	Prosperous, Co. Kildare	Rented from supplier by KWETB	€11,512.80	As required until permanent accommodation provided.
	St. Farnan's PPS Temporary Accommodation Prj5	Prosperous, Co. Kildare	Rented from supplier by KWETB	€17,589.00	As required until permanent accommodation provided.
	St. Farnan's PPS Temporary Accommodation Prj6	Prosperous, Co. Kildare	Rented from supplier by KWETB	€12,152.40	As required until permanent accommodation provided.
	Avondale CC Temporary Accommodation Prj11	Rathdrum, Co. Wicklow	Rented from supplier by KWETB	€26,223.60	As required until permanent accommodation provided.
	Blessington CC Temporary Accommodation Prj19	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	€51,660.00	As required until permanent accommodation provided.
	Blessington CC Temporary Accommodation Prj17	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	€87,305.40	As required until permanent accommodation provided.
	Blessington CC Staffroom	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	€31,980.00	As required
	Colaiste Bhríde Temporary Accommodation Prj21	Carnew, Co. Wicklow	Rented from supplier by KWETB	€69,876.20	As required until permanent accommodation provided.
	Colaiste Chroabh Abhann Temporary Accommodation Prj12	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	€36,457.20	As required until permanent accommodation provided.
	Colaiste Chroabh Abhann Temporary Accommodation Prj16	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	€39,655.20	As required until permanent accommodation provided.
	Gaelcholáiste na Mara Project 18 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	Rented from supplier by KWETB	€13,500.00	As required
	Gaelcholáiste na Mara Project 9 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	Rented from supplier by KWETB	€6,000.00	As required
	Greystones Community College Project 10 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€25,584.00	As required
	Greystones Community College Project 13 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€28,142.40	As required
	Greystones Community College Project 14 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€33,898.80	As required
	Greystones Community College Project 15 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€46,051.20	As required
	St Kevins CC Temporary Accommodation Prj20	Dunlavin, Co. Wicklow	Rented from supplier by KWETB	€19,679.96	As required until permanent accommodation provided.
	Bray Institute of Further Education (16 prefabs)	Novara Ave, Bray, Co. Wicklow	Rented from supplier by KWETB	€26,766.00	As required
	Bray Institute of Further Education (dance studio)	Bray, Co. Wicklow	Rented from supplier by KWETB	€6,285.00	As required
	Naas Training Services & Admin Offices	Osprey Business Park, Naas, Co. Kildare	Licence	€79,560.00	Currently in process of seeking sanction for the renewal of this annual licence. Planning to vacate premises in 2024
41d	Properties in use by a 3rd Party				
	Category	Location	Status	Annual Rent per Agreement	Expiry Date
	Gaelcholáiste Chill Dara	Limerick Road, Naas, Co. Kildare	Owned	n/a	
	Former Abbey Community College, now Wicklow Educate Together Secondary School	Wicklow Town, Co. Wicklow	Owned	n/a	Arrangement in place via the Department of Education for use of building
	Gael Scoil Naas Na Rí	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned	n/a	Sanction for campus lease received from the department on 27th Dec 2023
	Celbridge Community School Site	Moortown Celbridge Co Kildare	Owned	n/a	n/a
	ETBI	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned		Sanction for lease received from the department on 8th Nov 2023
	St. David's National School	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned	€1.00	Sanction for campus lease received from the department on 27th Dec 2023
	Moyglare Road - Stepping Stones Special School	Moyglare Road, Maynooth, Co. Kildare	Owned	n/a	Arrangement in place via the Department of Education for use of building
	Temporary Accommodation	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned	n/a	One tenant remaining, to vacate in Q1 2024
41e	Properties not in use:	Location	Status	Annual Rent per agreement	Expiry Date
	Carnew Site (pump Station WW42200F)	Carnew, Co. Wicklow	Owned	n/a	Site is being used in the major devolved project for
	Celbridge Site	Commons, Co Kildare	Owned	n/a	This site is currently vacant and KWETB do not have a requirement for its future use. The Department of Education have been informed and we await their instruction.

Notes:

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

Leased - KWETB holds a lease for these properties.

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

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

Service Level Agreement - Similar to Managed Properties.

PPP - Public Private Partnership

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2023

42 Post Balance sheet events

There were no Post Balance Sheet event.

43 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2023 were approved by the Board of KWETB on 26th March 2024



Appendix B Letter of representation

Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1
D01 PF72

Letter of Representation

We hereby confirm to the best of our knowledge and belief and having made appropriate enquiries of other officials of the Kildare Wicklow ETB the following representations given to you in connection with your audit of the annual financial statements of the Kildare Wicklow ETB for the year ended 30 December 2023.

Acknowledgement of responsibilities

1. The Kildare and Wicklow ETB acknowledges its statutory responsibility for the financial statements including its responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework. All accounting records and relevant information have been made available to you for the purpose of the audit and all transactions undertaken have been properly recorded and reflected in the financial statements.
2. The Kildare and Wicklow ETB acknowledges its responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud, irregularity and impropriety. We have disclosed to you, the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud, irregularity or impropriety. We have disclosed to you our knowledge of actual or suspected fraud, irregularity or impropriety affecting the Kildare and Wicklow ETB involving management, employees who have significant roles in internal control or others where such fraud, irregularity or impropriety could have a material effect on the financial statements.

Compliance with legal and other authorities

3. The Code of Governance for the Governance of Education and Training Boards has been adopted and is being complied with, and in particular
 - all appropriate procedures for financial reporting, internal audit, risk management, procurement, property acquisition, asset disposals, disposals of surplus property and tax compliance are being carried out
 - codes of conduct for board members and employees which take into account the provisions of the Ethics in Public Office Acts have been put in place and are being adhered to
 - Government policy on the remuneration of the Chief Executive Officer and all employees is being complied with including superannuation of former Chief Executive Officer and employees
 - Government guidelines on the payment of directors' fees are being complied with
 - Department of Education guidelines on the payment of board members' fees and external chairpersons of Audit and Risk and Finance committees are being complied with

- the standard rules and procedures set out in the Public Spending Code, for expenditure planning, appraisal and evaluation are being complied with
 - Government travel policy requirements are being complied with in all respects.
4. We confirm that the Kildare Wicklow ETB has put in place procedures whereby workers and former workers may, in accordance with the Protected Disclosures Act 2022, raise concerns, in confidence, about possible irregularities in financial reporting or other matters, and has procedures in place to ensure meaningful follow-up of matters raised. We have disclosed to you any financial wrongdoing as defined in the Protected Disclosures Act 2022.
 5. The statement on internal control reflects our compliance with the requirements of the Code of Governance for the Governance of Education and Training Boards issued in January 2019.
 6. Payments and transactions in respect of any grants, loans and investments made during the year conformed with legislation and with Government and Department directives and were authorised, approved and processed in accordance with the Board's internal procedures and controls.
 7. No transactions were entered into shortly before the reporting date with the intention that they should be reversed shortly after that date, so as not to present a true and fair view of the assets, liabilities and financial position of the Kildare Wicklow ETB at the reporting date and of its income and expenditure for the year.
 8. The Kildare Wicklow ETB has not exceeded the borrowing limits approved by the Department of Education.
 9. The board members or senior management do not have an interest in any grant or other contract entered into by the Kildare Wicklow ETB during the year other than as disclosed in the financial statements. All relationships and transactions with subsidiary and related parties have been properly recorded, accounted for and adequately disclosed in the financial statements. There were no loans to directors/board members, or staff other than those already brought to your attention and correctly recorded and disclosed in the financial statements and the related party disclosure note.
 10. There have been no communications concerning non-compliance with requirements of regulatory or tax authorities with respect to any matter. The Kildare Wicklow ETB is not aware of any actual or possible non-compliance with laws or regulations that could impact on the financial statements.

Confirmation of key account items

11. The Kildare Wicklow ETB has satisfactory title to all assets included in the statement of financial position which were and remain free from any lien, encumbrance or charge, except as disclosed in the financial statements.
12. Except as disclosed to you, we have no other bank or financing facilities available. No funds are held by third parties on the Kildare Wicklow ETB's behalf, either in escrow or on any other fiduciary basis.
13. Full disclosure of and provision has been made for all liabilities at the financial reporting date. Contingencies have been appropriately disclosed in the notes to the financial statements. There were no guarantees or letters of comfort issued by the Kildare Wicklow ETB.
14. We confirm that all known or possible litigation and claims that could have an effect on the financial statements have been disclosed to you, accounted for and appropriately disclosed in the financial statements.
15. We have disclosed to you the total value of capital and lease commitments entered into and outstanding at the financial year end.
16. We have disclosed to you the total value of hospitality, cessation / severance and ex-gratia expenses reflected in the financial statements and governance statement.

17. We confirm the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
18. We are of the opinion that the methods, data and significant assumptions used in making accounting estimates, and their related disclosures are appropriate and reasonable.
19. We have no subsidiaries, joint ventures, or shareholdings acquired other than those disclosed in the financial statements.
20. We confirm we are not aware of any plans that would impact on the Kildare Wicklow ETB ability to continue as a going concern. We are of the opinion that the Kildare Wicklow ETB will have sufficient working capital to meet its foreseeable requirements for at least twelve months.
21. No circumstances have arisen or events occurred between the reporting date and the date of this letter which would require adjustment or disclosure in the financial statements.

Adequacy of controls and security of Information and Communication Technology (ICT) systems

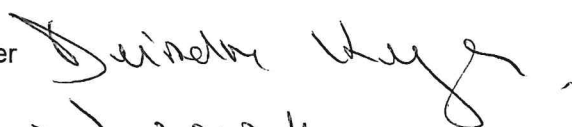
22. The Kildare Wicklow ETB has established mechanisms for ensuring the adequacy of the security of its information and communication technology (ICT) systems which include
 - the establishment of appropriate policies and control procedures
 - effective organisational structures including segregation of duties and
 - the delegation to the internal audit unit (specify if different) of the responsibility for specific reviews and evaluations of ICT systems.

The internal auditor (specify, if different) regularly examines and reports to the Board (Audit and Risk Committee) on the operation of the controls and the security of the systems. This examination is conducted in accordance with a recognised ICT security standard (please specify). We confirm that such reports are regularly reviewed and considered by the Board (Audit and Risk Committee) and that appropriate actions have been taken in response to review findings.

Annual Report (where appropriate)

23. The documentation comprising the annual report or other information which we intend to publish with the audited financial statements and which has been submitted to you for the purpose of your audit is materially consistent with the financial statements.

Chief Executive Officer



Date

20/12/2024

Kildare and Wicklow Education and Training Board Statement on Internal Control

Kildare and Wicklow Education and Training Board came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013.

The Code of Governance for ETBs is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by Kildare and Wicklow ETB at its April 2019 meeting.

The Board of KWETB was constituted in July 2019 and subsequently completed the appointment of the Finance and Audit and Risk Committees.

Responsibility for the System of Internal Control

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

Key Control Procedures

Kildare and Wicklow ETB have taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent KWETB achieving its objectives.

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

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

The Boards Oversight Framework includes:

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

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

Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met six times in 2023. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Draft Annual Financial Statements
- Statement of Internal Control and Letter of Representation
- Risk Management Framework, including risk registers
- Corporate Risk Register

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

The Chief Executive, Director of OSD, Director of FET, Director of Schools, APO Finance, APO Procurement, Buildings and Property, APO ICT and Corporate Services, and an Adult Education Officer attended the ARC to provide reports on audit progress, audit reports received and operation of controls when the ARC meet in 2023 and/or 2024.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 20th March 2024.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met four times in 2023. The work programme of the Finance Committee included consideration of:

- Service Plan 2023 and recommendation to Board
- Service Plan implementation
- Draft Annual Financial Statements 2022 (AFS)
- Recommendation to the Board of draft AFS 2022
- Monthly Income and Expenditure Accounts
- Payments in excess of €25,000
- Contracts register
- Leasing/licencing arrangements

The Chief Executive, Director of OSD and APO Finance reported to the Finance Committee in 2023 and 2024.

The Finance Committee reviewed the annual report of the Audit and Risk Committee containing their opinion on the effectiveness of internal control and draft Annual Financial Statements 2023 on 21st March 2024 and recommended their adoption to the Board.

Internal Audit

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

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

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

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

The following internal audit reviews were carried out in the period from the 01 January 2023 - 31 December 2023; An audit of Youth Services was commenced in November 2021 and the finalised report was received from IAU-ETBs in June 2023 and presented to the Audit and Risk Committee in on 13th September 2023. There were 11 recommendations overall, 1 high, 7 medium and 3 low. KWETB is in the process of implementing the recommendations.

An audit of Procurement, Capital, Leases, Asset Management and Travel and Subsistence was commenced in April 2022, with the final IAU-ETBs audit report received in December 2023. The overall finding of the report was adequate. There were 7 recommendations in the audit, 2 medium and 5 low. KWETB are in the process of implementing the recommendations. The report was presented to the Audit and Risk Committee on 18th January 2024.

Sectoral audit reports received

A sectoral audit report on Procurement Compliance and Leases/stock management/tax compliance and supplier bank account details was received in January 2023 and a sectoral report on ICT follow up audits and Public Sector Cyber Security Reviews was received in January 2024. Both sectoral audit reports were provided to the Audit and Risk Committee for their review.

Breaches of system internal control Procurement-

Kildare and Wicklow ETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements. There are instances where goods and services are procured across over 50 sites through competitive procurement processes, in line with KWETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on analysis of 2023 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €693,390.75 (ex. VAT) has been identified as non-compliant as follows:

- I. Expenditure of €200,704.24 incurred across four KWETB locations with four wholesale food suppliers for the provision of catering food supplies. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- II. Expenditure of €143,518.52 incurred for the provision of Mobile Voice and Data Communications and Associated Products and Services and the prior contract in place had expired. We are engaged with the OGP to run a tender for this requirement in 2024.
- III. Expenditure of €90,257.33 to two suppliers for franking machine services for several KWETB locations. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- IV. Expenditure of €60,463.59 with a cleaning services provider for contract cleaning services in one KWETB location. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- V. Expenditure of €46,522.72 to one supplier for the provision of exam analysis for several KWETB schools. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- VI. Expenditure of €37,292.21 to one supplier for fire alarm and security alarm installations, call outs and servicing, in various KWETB locations. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- VII. Expenditure of €33,119.25 to a supplier for refurbished IT devices by one KWETB school. A review of this expenditure was undertaken by the procurement section in 2023 and we expect there will be no further reoccurrence.
- VIII. Expenditure of €27,916.01 to one supplier for electrical maintenance in three KWETB locations. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- IX. Expenditure of €27,572.88 to one supplier for several KWETB schools for the provision of a student careers portal. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.
- X. Expenditure of €26,024 to a single supplier for transition year student driving lessons in several KWETB schools. A review of this spend category will take place in 2024 and an appropriate tendering approach will be determined.

KWETB has developed a Corporate Procurement Plan for 2024, which sets out actions to address areas of identified non-compliance and other KWETB procurement needs. KWETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

Fraud

No incidents were reported under KWETBs Anti-Fraud and Corruption Policy in 2023

Protected Disclosures

KWETB received no protected disclosures in 2023 under the Protected Disclosure Act 2014

Risk Management

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

Issues progressing at Sectoral level

ESBS-Pensions Improvement Programme:

In October 2022, software changes were deployed to the ETB Payroll Shared Services People XD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations. Development work and end to end testing is ongoing with The Access Group and ESBS to address the PeopleXD requirements to cater for calculation of nett contributions for payees with multi-appointments and also to update calculation of referable amounts for positive input payees and ensure a more robust calculation for salaried payees for going forward from 2024.

In the interim, while the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system. This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. 4 ETBs have completed this project so far in 2023 with a further 3 ETBs expected to be completed by year end 2023, having issued cumulative benefit/leavers statements from 2013 to 2022 and produced databank files from 2013 to 2022. All remaining ETBs are expected to have this work completed by end Q2 2024 at the latest. The 2023 annual SPS statements will be produced from the centralised system for all ETBs. Going forward from 2024, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system.

This work forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit and leavers statements (which were updated and approved in 2023) to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme."

Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. Kildare and Wicklow ETB have now met its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2023. Pension benefit statements up to end 2022 were produced for 2,326 members in Kildare and Wicklow ETB who paid SPS contributions and earned SPS referable amounts during the period 2013 to 2022. Kildare and Wicklow ETB anticipate issuing the 2023 statements in Spring of 2024.

Payroll Shared Services

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

Payroll

The migration of KWETB payroll to ESBS for all staff took place in November 2021. The ESBS is responsible for the processing of the payroll while Kildare and Wicklow ETB is still responsible for the issuing of instructions to shared

services of the changes to payrolls and HR function. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between Kildare and Wicklow ETB and the Department of Education - Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to Kildare and Wicklow ETB.

Expenses including Travel and Subsistence

ESBS is working with ETBs to identify the order of migration. Kildare and Wicklow ETB have not yet had a date of transition confirmed by ESBS.

Apprentice payroll

Kildare and Wicklow ETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in August 2020.

Learner payments

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

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. Kildare and Wicklow ETB went live on Sun Financials v6.4 and DCS P2P on July 1st 2022, 15 of the 16 ETBs are now using the same procurement (P2P) and financial management system with plans well advanced to migrate City of Dublin ETB in Q1 2024.

Annual Review of Controls


Kildare and Wicklow ETB are committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 20th March 2024, completed their review of the effectiveness of the system of internal financial control for year ended 31 December 2023 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

- The Chief Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 20th March 2024. The Audit and Risk Committee received confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. The Chief Executive based this statement on information gathered from senior managers across the organisation;
- A review of internal and external audit reports issued in 2023 and to date in 2024, met with representatives from the IAU-ETB, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations;
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 26th March 2024.
- A review of Governance and Control activities in 2023 including:
 - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
 - Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
 - Reports from the Chief Executive, Director of OSD, Director of FET, Director of Schools and Head of Finance, to the Audit and Risk Committee

- Recommendations made by the C & AG in management letters or other reports
- Recommendations made by the Internal Audit Unit
- Risk Management Reports from DOSD/Chief Risk Officer
- The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 26th March 2024.

Signed:  Date: 24/03/2024
Chairperson