

Kildare and Wicklow Education and Training Board

Financial Statements For The Year Ended 31 December 2022

Kildare and Wicklow Education and Training Board

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31st December 2022**

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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, NDP 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. Daragh Fitzpatrick

Date:

20/11/2023

Kildare and Wicklow Education and Training Board

Statement on Internal Control

Kildare and Wicklow Education and Training Board came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, Kildare and Wicklow ETB took over the Assets, Liabilities and functions of the former Vocational Education Committees of County Kildare and County Wicklow. With effect from 1st January 2014, Kildare and Wicklow ETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centre/s.

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

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

Responsibility for the System of Internal Control

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

Key Control Procedures

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

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

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

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

The Boards Oversight Framework includes:

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

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Recommendations made by the Internal Audit Unit – ETBs
- Work of the KWETB 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 2022. 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, and Director of Schools, and the Head of Finance, met with the Audit and Risk Committee in 2022 and 2023.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 21st March 2023.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met five times in 2022. The work programme of the Finance Committee included consideration of:

- Service Plan 2022 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 Head of Finance reported to the Finance Committee in 2022.

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 2022 on 22nd March 2023 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 reports were received in the period from the 1st January 2022 – 31st December 2022; An audit of DEIS funding was commenced in November 2020, and the finalised report was received from IAU-ETBs in April 2022, and presented to the Audit and Risk Committee on 19th May 2022. The overall finding of the report was that there was an adequate system of control in place. A total of 5 recommendations were made- 1 high, 2 medium and 1 low. KWETB has implemented 90% of the recommendations received, this includes 11 specific recommendations received with 10 implemented.

An audit of Local Training Initiatives was commenced in October 2020 and the finalised report was received from IAU-ETBs in December 2022. The report was presented to the Audit and Risk Committee on 19th January 2023. The overall finding of the report was that there was an inadequate system of control in place in respect of period January 2019 – June 2020. A total of 20 recommendations were made- 8 high, 8 medium and 4 low. KWETB has implemented all but 2 of the recommendations received to date, which relate to the national guidelines. The IAU noted that "It is relevant to note that the inadequate opinion is primarily due to longstanding issues that require resolution at a Sectoral Level and issues in respect of the controls and appropriate oversight of the LTI projects by the Second Providers."

An audit of the School Meals Programme was commenced in September 2021 and the finalised report was received from IAU-ETBs in December 2022 and presented to the Audit and Risk Committee on 19th January 2023. The overall

finding of the report was adequate. A total of 8 recommendations were made – 3 high, 3 medium and 2 low. 2 recommendations remain partially unimplemented.

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 will be presented to the Audit and Risk Committee in early 2024.

Kildare and Wicklow ETB maintain an *Audit Register*, capturing all audit recommendations and tracking their implementation, the register is reviewed regularly by the ARC. The ARC also receives a bi-annual audit report, providing an update on status of all audits.

Breaches of system internal control Procurement-

Kildare and Wicklow ETB are 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 our analysis of 2022 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €986,803.13 (ex. VAT) has been identified as non-compliant with a breakdown as follows:

- (i) **Expenditure of €337,767.51** incurred from January to July 2022, for the provision of recruitment agency services to provide agency staff to KWETB schools and centres. A tender competition was conducted in Q1 2022 and a new multi-supplier framework is in place since May 2022.
- (ii) **Expenditure of €139,361.16** incurred for the provision of voice and data, network carriers, both mobile and landlines and when 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 €132,717.83** incurred by KWETB schools for school trips to four outdoor adventure centres. A framework will be put in place in 2024.
- (iv) **Expenditure of €122,198.47** incurred by two FET centres with two wholesale food suppliers for the provision of catering food supplies. A review of requirements took place in 2023, with a tender planned for 2024 and a framework established
- (v) **Expenditure of €91,429.63** incurred with a catering company which provided school meals to a DEIS-funded school under an expired contract. A tender was run in Q4 2022 and a new contract is now in place with a new supplier since January 2023.
- (vi) **Expenditure of €80,841.14**, paid to two suppliers for contract cleaning services, without a formal contract in place. A review of all contract cleaning requirements for KWETB will be carried and a tender will be run in 2024 to put a framework in place.

(vii) **Expenditure of €82,487.39** paid to three suppliers for the provision of woodwork/hardware supplies and a careers portal. A review will be carried out in 2024 to identify if new frameworks are required to be put in place.

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 of fraud were reported under the Anti-Fraud and Corruption Policy in 2022.

However, discrepancies in expenditure were identified as part of a review of a contracted training/third party provider carried out in 2023. These were brought to the attention of the management authority of that provider who subsequently, in their role as employer, referred matters to the Gardai. The ETB immediately assigned the Training Services assistant manager to monitor the expenditures and processes used. There is also a review of those procedures (including financial controls) for the operation of this service underway, which is expected to be completed in the very early in 2024.

Protected disclosures

Kildare and Wicklow ETB received no protected disclosures in 2022 under the Protected Disclosure Act 2014.

Risk Management

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

Issues progressing at Sectoral level

Breaches of system internal control - Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. KWETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2022. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs.

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. An SPS Data Hub has been established by ESBS and a pilot is underway with one ETB to collate data for SPS pension benefit statements and SPS Databank. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Payroll Shared Services

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

Payroll

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

Expenses including Travel and Subsistence

A schedule is being developed for ETBs to migrate Expenses to ESBS, aligned to work on ETB Finance systems, during 2023.

Apprentice payroll

Kildare and Wicklow ETB transitioned their apprentice payroll to 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. During 2022 (July 1st) Kildare and Wicklow ETB went live on Sun Financials v6.4 and DCS P2P, replacing their existing ESI Manser system, as part of a project to consolidate the existing financial management systems in use in the sector. This solution is now being used by 15 of the 16 ETBs with a project being progressed to migrate CD ETB in January 2024. Plans are being put in place to migrate the first two ETBs (Cavan Monaghan and Cork ETBs) to full finance shared services in 2023.

Covid-19 Pandemic

The ongoing Covid-19 pandemic in 2022 resulted in continued measures to monitor and mitigate the effects of Covid-19 including maintaining safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home.

Notwithstanding the impact of the ongoing pandemic, Kildare and Wicklow ETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

The impact of the ongoing pandemic on the ETBs control environment was considered during the review of internal control and assisted by the completion of the Audit Insights Questionnaire from the OCAG.

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

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

Annual Review of Controls

Kildare and Wicklow ETB 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 21st March 2023, completed their review of the effectiveness of the system of internal financial control for year ended 31st December 2022 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 21st March 2023. 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 2022 and to date in 2023, met with representatives from the C&AG and the IAU-ETB, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations;
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 28th March 2023
- A review of Governance and Control activities in 2022 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 28th March 2023.

Signed:  Date: 29/12/2023
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 2022 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 2022 and the state of affairs of the Board at 31 December 2022, 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 2022 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
21 December 2023

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

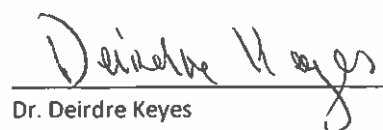
Operating Statement For The Year Ended 31 December 2022

	Note	Year ended 31/12/2022 €	Year ended 31/12/2021 €
RECEIPTS			
Post Primary Schools & Head Office Grants	3	100,963,226	91,079,706
Primary School Grants	4	321,660	347,368
Further Education and Training Grants	5	36,278,846	31,369,976
Youth Services Grants	6	3,071,496	2,801,031
Agencies & Self-Financing Projects	7	9,032,664	7,259,783
Capital	8	13,672,175	35,261,071
		<u>163,340,067</u>	<u>168,118,935</u>
PAYMENTS			
Post Primary Schools & Head Office	9	99,456,563	89,123,453
Primary School	10	309,963	280,091
Further Education and Training	11	35,551,714	33,957,894
Youth Services	12	3,051,036	2,819,520
Agencies & Self-Financing Projects	13	8,338,709	6,253,862
Capital	14	18,794,111	31,411,019
		<u>165,502,096</u>	<u>163,845,839</u>
Cash Surplus/(Deficit) For Year		(2,162,029)	4,273,096
Movement in Other Net Current Assets	25	<u>3,951,947</u>	<u>(3,687,284)</u>
Accrual Revenue Surplus/(Deficit) For Year		1,789,918	585,812
Revenue Surplus/(Deficit) at 1 January		3,321,286	2,735,474
Revenue Surplus/(Deficit) at 31 December	16	<u>5,111,204</u>	<u>3,321,286</u>

Signed:


Cllr. Daragh Fitzpatrick
Chairperson

Date: 20/12/2023


Dr. Deirdre Keyes
Chief Executive

Date: 20/12/2023

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

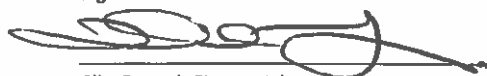
Kildare and Wicklow Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2022

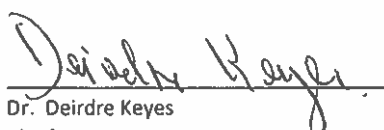
	Note	Year ended 31/12/2022	Year ended 31/12/2021
		€	€
Current Assets			
Recurrent State Grants	17	1,044,298	1,859,693
Capital State Grants	18	988,512	769,601
Other Recurrent Income	19	721,254	405,195
Third Party Debtors	20	82,934	128,634
Bank Balance		26,592,327	28,754,356
		<u>29,429,325</u>	<u>31,917,479</u>
Current Liabilities			
Recurrent State Grants	21	8,178,179	7,294,804
Capital State Grants	22	7,955,232	12,157,090
Other Recurrent Income	23	4,492,318	3,647,188
Pay & Expense liabilities	24	3,692,392	5,497,111
		<u>24,318,121</u>	<u>28,596,193</u>
Net Current Assets/(Liabilities)		<u>5,111,204</u>	<u>3,321,286</u>
Represented By			
Revenue Surplus/(Deficit)	16	<u>5,111,204</u>	<u>3,321,286</u>

Analysis of Revenue Surplus/(Deficit)	Programme	Accrual Revenue	
		Retained Surplus / (Deficit) 31/12/2022 €	Surplus / (Deficit) For 2022 €
			Retained Surplus / (Deficit) 31/12/2021 €
	Schools & Head Office	2,050,624	1,526,944
	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	3,036,182	2,773,208
	16	<u>5,111,204</u>	<u>1,789,918</u>
			<u>3,321,286</u>

Signed:



Cllr. Daragh Fitzpatrick
Chairperson



Dr. Deirdre Keyes
Chief Executive

Date:

21/12/2023

Date:

20/12/2023

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 2022

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, NDP 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 2022

1 Accounting Policies (continued)

(d) Tangible fixed assets

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

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure, NDP Delivery and Reform.

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

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education .

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

(g) Leases

All lease payments are expensed as incurred.

2 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	750	
Second Level	23	14,192	
Further Education and Training (FET)****	25		13,763
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.
For FET and part time / night classes this is based on the individual enrolments in the calendar year.

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

**** 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 2022

	Year ended 31/12/2022 €	Year ended 31/12/2021 €
3 Post Primary Schools & Head Office Receipts		
Department of Education		
-Pay	88,607,475	79,934,552
* -Non Pay	6,899,651	4,606,331
-Associated Programmes	5,290,707	6,319,172
Department of Education -sub total	100,797,833	90,860,055
Irish Public Bodies	165,393	219,651
	<u>165,393</u>	<u>219,651</u>
	<u>100,963,226</u>	<u>91,079,706</u>

* The non Pay receipts include a once-off cost of living measure paid to KWETB in December 2022 to support increased school running costs announced as part of the cost of living measures in Budget 2023. Any surplus arising in 2022 due to the timing of payment of this measure will be used to fund such ongoing costs in 2023.

4 Primary School Receipts	Year ended 31/12/2022 €	Year ended 31/12/2021 €
Department of Education	<u>321,660</u>	<u>347,368</u>

5 Further Education and Training Receipts	Year ended 31/12/2022 €	Year ended 31/12/2021 €
SOLAS	36,278,696	31,304,977
Department of Further and Higher Education, Research, Innovation and Science	-	7,258
Students	150	5,151
Other	-	52,590
	<u>36,278,846</u>	<u>31,369,976</u>

6 Youth Service Receipts	Year ended 31/12/2022 €	Year ended 31/12/2021 €
Department of Children, Equality, Disability, Integration and Youth	2,492,745	2,256,276
Department of Health	578,751	544,755
	<u>3,071,496</u>	<u>2,801,031</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2022

7 Agencies and Self Financing Projects Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2022 €	Year ended 31/12/2021 €
School Completion Programme	Tusla	1,421,128	1,261,861
Music Generation	Music Generation	845,834	879,244
School Meals	Department of Social Protection	479,843	338,116
Examination Supervision	State Exams Commission	353,889	417,716
Leargas Trips	Leargas	230,159	87,519
Further Ed. Support Services	City of Dublin ETB	250,003	131,404
Seconded pay recoupments	NCCA	125,880	47,425
Others (8 in total)	Various	55,985	72,038
		3,762,721	3,235,323
Self Financing Projects			
Student Levies and Deposits	Parents/Students	1,561,927	994,276
Transition Year	Parents/Students	623,701	488,783
Book Rental Scheme	Parents/Students	551,154	501,223
PLC Courses	Parents/Students	535,427	691,352
Student Services	Parents/Students	409,179	266,948
Outdoor Education Centre	SOLAS and Various	415,932	383,979
Supervised Study	Parents/Students	179,218	89,350
Field Trips/School Tours	Parents/Students	153,251	68,744
Sports	Parents/Students	108,711	63,666
Canteen Schools	Parents/Students	102,361	64,360
Expenditure Financed by Insurance	IPBMI	73,818	37,959
Rent use of Schools/Facilities	Various	61,548	12,228
School Based Activities	Various	56,433	63,666
School Bank Accounts	Parents/Students	237,676	96,691
Others (28 in total)		199,607	201,234
		5,269,943	4,024,460
Total		9,032,664	7,259,783

8 Capital Receipts

	Year ended 31/12/2022 €	Year ended 31/12/2021 €
Department of Education	12,650,704	35,205,181
SOLAS	856,971	50,890
Other	164,500	5,000
	13,672,175	35,261,071

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2022

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2022			Year Ended 31/12/2021
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	82,286,803	28,236	82,315,039	73,918,551
Administration	4,144,826	997	4,145,823	3,998,468
Maintenance	1,740,019	1,337	1,741,356	1,819,954
	<u>88,171,648</u>	<u>30,570</u>	<u>88,202,218</u>	<u>79,736,973</u>
NON PAY	<u>59,627</u>	<u>5,339,631</u>	<u>5,399,258</u>	<u>4,937,735</u>
ASSOCIATED PROGRAMMES				
ICT Infrastructure Grant	-	937,473	937,473	570,026
School Support Services Fund	232,709	1,241,864	1,474,573	840,573
COVID 19 Enhanced Supervision Supports	566,352	515,636	1,081,988	1,269,640
COVID 19 Hand Sanitiser and PPE	-	967,338	967,338	602,822
COVID 19 Cleaning Supports	179,804	107,455	287,259	268,264
COVID (Cleaning Sanitiser and PPE)	-	216,406	216,406	-
Book Grant Needy Pupils	-	187,218	187,218	384,032
DEIS Grant	18,415	286,910	305,325	203,971
Transition Year	696	95,909	96,605	97,443
Bus Escort Grant	68,419	-	68,419	53,041
Others - 16 in number	77,443	155,040	232,483	158,933
	<u>1,143,838</u>	<u>4,711,248</u>	<u>5,855,087</u>	<u>4,448,745</u>
			<u>99,456,563</u>	<u>89,123,453</u>
10 Primary School Payments				
	Pay €	Non Pay €	Total €	Total €
CNS Ancillary Service Grant	95,249	496	95,745	92,486
CNS Capitation Grant	-	137,698	137,698	95,774
CNS School Book Scheme	-	7,841	7,841	-
Others - 7 in Number	2,235	66,444	68,679	91,831
	<u>97,484</u>	<u>212,479</u>	<u>309,963</u>	<u>280,091</u>

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2022

11 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2022				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2021
	€	€	€	€	Total €
VTOS	3,790,076	1,332,638	1,773,843	6,896,557	7,035,964
PLC	5,272,839	531,817	-	5,804,657	5,086,078
Youthreach	2,582,614	757,266	676,046	4,015,926	3,880,526
Specialist Training Providers (STP)	-	1,381,555	952,104	2,333,659	2,261,880
Traineeships	95,342	1,469,809	536,363	2,101,514	2,209,031
TC Staff & Operations	1,830,499	261,640	-	2,092,139	1,866,404
Community Training Centres	66,071	707,054	349,349	1,122,474	1,445,749
Adult Literacy	1,281,541	362,096	-	1,643,637	1,451,773
Bridging Foundation & Skills Training	-	1,821,499	285,068	2,106,567	1,209,467
Cooperation Hours	674,918	8,250	-	683,168	1,028,138
Back to Education Initiative	850,605	251,415	-	1,102,020	963,919
Operating Costs	88,365	865,481	-	953,846	986,552
Skills to Advance	-	1,259,009	-	1,259,009	643,049
Adult Education Guidance Service	397,435	110,714	-	508,149	535,546
Apprenticeship 2016+	48,138	133,399	-	181,537	489,083
Community Education	317,611	82,904	-	400,515	449,910
Local Training Initiatives	-	115,720	92,221	207,941	351,415
Innovative Project Supports	-	-	-	-	339,745
Open Call Access	15,738	358,185	-	373,923	326,289
Apprenticeship SBA	-	349,838	81,173	431,010	203,237
ESOL	339,544	6,815	-	346,359	185,250
Certification authentication & Quality Costs	180,206	716	-	180,922	157,172
Mitigating against Educational Disadvantage Fund	-	168,868	-	168,868	135,232
Special Education Needs Initiative	79,488	8,322	-	87,810	110,294
Refugees	97,618	1,453	-	99,071	100,403
Continuing Professional Development	66,801	15,877	-	82,678	82,491
Skills for Work	60,487	926	-	61,413	69,610
FET Learner Support	-	63,026	-	63,026	64,791
FET Pathways for Schools	-	81,855	-	81,855	-
TEL	-	59,059	-	59,059	28,632
Others - 6 in total	71,408	30,197	800	102,405	260,264
Total	18,207,344	12,597,404	4,746,966	35,551,714	33,957,894

12 YOUTH SERVICES PAYMENTS	Year Ended 31/12/2022			Year Ended
	Pay	Non Pay	Total	31/12/2021
	€	€	€	Total €
UBU	117,503	1,681,292	1,798,795	1,675,034
LGBTI+	-	76,144	76,144	5,378
Local Drugs and Alcohol Task Force	-	559,167	559,167	559,167
Youth Work Act	114,139	60,614	174,753	193,828
Local Youth Club Grants	-	206,938	206,938	184,157
Youth Information Centre	-	107,178	107,178	104,056
DCEDIY Youth Capital funding	-	55,897	55,897	56,318
DCEDIY Youth Employment Initiative	-	72,164	72,164	41,582
Total	231,642	2,819,394	3,051,036	2,819,520

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

13 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2022			Year ended
		Pay	Non Pay	Total	31/12/2021
		€	€	€	€
Seconded Pay & other recoupments	Various	114,813	-	114,813	173,305
School Meals	Department of Social Protection	-	431,189	431,189	332,442
Examination Supervision	State Examinations Commission	358,290	27	358,317	417,167
School Completion Programme	Tusla	920,689	191,072	1,111,761	1,179,406
Erasmus	Leangas	11,863	277,917	289,780	53,268
Music Generation	Music Generation	665,853	217,079	882,932	791,345
Further Education Support Services	COETB	132,630	23,585	156,215	142,709
Other agency - 9 in number	Various	29,157	24,353	53,510	62,367
		2,233,295	1,165,222	3,398,517	3,152,009
Self-Financing Projects					
Student Services	Parents/ Students	1,845	274,368	276,213	231,946
Student Levies & Deposits	Parents/ Students	4,175	1,024,844	1,029,019	567,975
Transition Year	Parents/ Students	54,521	604,293	658,814	471,586
Books & Equipment	Parents/ Students	-	349,367	349,367	291,236
PLC Fees	Parents/ Students	28,368	801,064	829,432	541,895
School tours & trips	Parents/ Students	-	123,007	123,007	9,203
Rent/Use School Facilities	Various	21,244	66,938	88,182	16,480
Supervised Study	Parents/ Students	161,110	403	161,513	73,487
Total Outdoor Education Centre	Various Groups/DE	328,505	92,116	420,621	328,674
Canteen Schools	Parents/Students	28,615	72,811	101,426	63,396
School Based Activities	Parents/Students	2,244	427,414	429,658	79,305
School Bank Accounts	Parents/Students	-	111,049	111,049	67,671
Sports	Parents/Students	2,588	89,859	92,447	26,336
Other self-financing - 21 in total	Various	1,821	267,623	269,444	332,663
		635,036	4,305,156	4,940,192	3,101,853
Overall		2,868,331	5,470,378	8,338,709	6,253,862

14 Capital Payments

Facility	Expenditure Type	Year Ended	Year Ended
		31/12/2022	31/12/2021
		Total	Total
		€	€
St. Kevins Community College	Temporary Accommodation 2021 incl F&E	2,318,596	917,523
Blessington Community College	SEN Modular SEN/ASD provision Blessington CC	1,921,273	-
Blessington Community College	Modular Building	845,650	1,154,467
Athy Community College	Temporary Accommodation	829,115	12,155
Colaiste Bhríde Carnaw	Temporary Accommodation	610,965	16,717
Conleth College	SEN ASD Unit Temporary Accommodation	489,251	-
Avondale Community College	Temporary Accommodation	228,535	7,333
KWETB	Project Management Services	215,233	-
Colaiste Chraobh Abhann	Temporary Accommodation incl F&E and ICT	210,374	-
Gaelcholaiste Mhaigh Nuad	Gael Cholaiste Mhaigh Nuad (Campus Prefabs) - F & E	178,613	22,898
Greystones Community College	Furniture and Equipment	172,669	164,756
Athy Community College	Temporary Accommodation	169,952	20,009
Gaelcholaiste Mhaigh Nuad	Refurbishment of Old Maynooth PPS and Manor Mills for Gaelcholaiste Mhaigh Nuad	152,250	-
Brannoxstown Community NS	EW Floors: Emergency Works	148,575	615
St. Farnans Community College	Furniture and Equipment	142,702	10,943
Colaiste Lorcain	EW Toilet Roof Asbestos: Emergency Works	128,267	615
Blessington Community College	FE UPGRADE Specialist Room Equipment Upgrade	115,057	-
Blessington Community College	Temporary Accommodation	87,305	92,400
Colaiste Bhríde Carnaw	Temporary Accommodation	69,876	69,308
Greystones Community College	ICT and Wifi	64,016	15,525
All schools	Air Purifiers	29,225	-
All schools	Covid Minor Works	739,679	1,064,182
All schools	SOLAS Capital	525,160	866,120
KWETB Various EW/SW/F&E projects	121 projects <€50k in 2022	690,642	5,821,215

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

Naas Community College	New Build	3,647,416	12,482,969
Naas Community College	Loose Furniture & Equipment	1,299,821	-
Maynooth Education Campus	New Build	838,174	5,287,838
Kilbride Campus	New Build	644,462	419,423
Blessington Community College	Extension	466,870	172,120
St. Conleth's Community College	New Build	302,420	12,122
Maynooth Education Campus	F&E: Maynooth Community College	232,415	508,488
Maynooth Education Campus	F&E: Maynooth Post Primary	182,490	728,059
KWETB Various Devolved Projects	15 Devolved Major Projects <€100k in 2022	97,062	1,543,219
		18,794,111	31,411,019

Notes to The Financial Statements - Year Ended 31 December 2022

15 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Programme					Capital	Total Year Ended 31/12/2022	Total Year Ended 31/12/2021
	Post-Primary Schools & Head Office	Primary Schools	Further Education and Training	Youth Services	Agencies and Self-financing			
	€	€	€	€	€	€	€	€
State Funding Received								
Department of Education	100,797,833	321,660				12,650,704	113,770,197	126,667,294
Department of Further and Higher Education, Research, Innovation and Science								
SOLAS			36,278,696		172,930	856,971	37,308,597	31,355,867
								7,258
Department of Children, Equality, Disability, Integration and Youth				2,492,745			2,492,745	2,256,276
Department of Social Protection					479,843		479,843	338,116
Department of Health				578,751			578,751	544,755
State Examinations Commission					353,889		353,889	417,716
Tusla					1,421,128		1,421,128	1,261,861
Léargas					230,159		230,159	87,519
City of Dublin ETB					125,880		125,880	131,404
Seconded Pay & other recoupments & Other					845,834		845,834	-
Music Generation					250,003		250,003	879,244
FESS					55,985		55,985	-
Other								119,463
	100,797,833	321,660	36,278,696	3,071,496	3,935,651	13,507,675	157,913,011	164,066,773

Non-State funding applied to State-funded schemes

Parents/Students	150						150	5,151
Irish Public Bodies -Dividends/Capital Reserve							165,393	219,651
Bank								-
Other						164,500	164,500	57,590
	165,393	-	150	-	-	164,500	330,043	282,392
Other Non State Funding								
Parents/Students					4,462,604		4,462,604	3,256,649
Staff								68,744
Other					634,406		634,406	444,377
	-	-	-	-	5,097,010	-	5,097,010	3,769,770
Total	100,963,226	321,660	36,278,846	3,071,496	9,032,661	13,672,175	163,340,064	168,118,935

Notes to The Financial Statements - Year Ended 31 December 2022

Primary Grantor		Project	2022	2022						31/12/2022		
Department/Office			Grant Issued	Amount due from/ (due to) Grantor	Receipts direct from Grantor ^a	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2022	Amount due from/ (due to) Grantor
			€	€	€	€	€	€	€	€	€	€
Department of Education Post Primary Schools and Head Office	Pay ^b		88,551,710	738,177	(85,528,033)	(3,079,442)	(88,607,475)	-	88,202,218	94,011	-	426,931
	Non-Pay ^c		6,950,090	2	(6,899,651)	(165,393)	(7,065,044)	37,863	5,399,261	100,975	1,526,944	-
	Local Funding Surpluses		-	(991,426)	-	-	-	(37,863)	-	-	-	-
	Associated Programmes		-	(5,560,292)	(5,290,707)	-	(5,290,707)	-	5,855,087	(79,934)	-	(1,029,289)
Primary Schools Capital			321,660	(201,736)	(321,660)	-	(321,660)	-	309,962	18,775	-	(5,075,846)
			12,650,704	(11,811,689)	(12,650,704)	(164,500)	(12,815,204)	-	18,268,951	(734,260)	-	(7,092,202)
	Student Support		-	48,902	-	-	-	-	-	-	-	-
Total Department of Education			113,764,869	(17,778,062)	(110,690,755)	(3,409,335)	(114,100,090)	-	118,035,479	(600,433)	1,526,944	(12,916,163)
Other Funders												
Department of Further and Higher Education, Research, Innovation and Science			-	490	-	-	-	-	-	-	-	490
SOLAS												
	Further Education and Training		36,451,626	666,647	(36,451,626)	(150)	(36,451,776)	-	35,551,712	(1,159,848)	-	(1,393,265)
	Capital		856,971	365,860	(856,971)	-	(856,971)	-	525,160	91,435	-	125,484
	Total SOLAS		37,308,597	1,032,507	(37,308,597)	(150)	(37,308,747)	-	36,076,872	(1,068,413)	-	(1,267,781)
Department of Children, Equality, Disability, Integration and Youth												
	Youth Services		2,492,745	(77,531)	(2,492,745)	-	(2,492,745)	-	2,491,869	7,914	-	(70,493)
	Tusla		1,421,128	(753,278)	(1,421,128)	-	(1,421,128)	-	1,111,761	1,571	-	(1,061,074)
	Agency Youth Services		578,751	(2)	(578,751)	-	(578,751)	-	559,167	-	-	(19,586)
	Agency State Examinations Commission		353,889	(2,222)	(353,889)	-	(353,889)	-	358,317	-	-	2,206
	Department of Social Protection		479,843	(19,682)	(479,843)	-	(479,843)	-	431,189	-	-	(41,841)
	Seconded Pay		125,880	91,194	(125,880)	-	(125,880)	-	114,813	26,495	-	80,127
	Leargas		230,159	(214,876)	(230,159)	-	(230,159)	-	289,780	496	-	(154,760)
	Further Education Support Services		250,003	109,036	(250,003)	-	(250,003)	-	156,215	165	-	15,413
	Music Generation		845,834	(280,826)	(845,834)	-	(845,834)	-	882,932	16,248	-	(227,480)
	Other		55,985	(320,713)	(55,985)	-	(55,985)	-	53,510	(5,451)	-	(328,639)
Total State			6,834,218	(1,468,900)	(6,834,217)	-	(6,834,217)	-	6,449,553	47,437	-	(1,806,127)
Total Non State			-	(1,850,627)	-	(5,097,011)	(5,097,011)	-	4,940,191	(137,616)	262,974	(1,882,089)
Total State and Non State			157,907,684	(20,064,592)	(154,833,569)	(8,506,496)	(163,340,065)	-	165,502,095	(1,759,025)	1,789,918	(17,871,670)

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

		31/12/2022 €	31/12/2021 €
Amount due from/ (due to) Grantor at 31 December		(17,871,665)	(20,064,592)
Bank Balance	(Page 12)	26,592,327	28,754,356
Third Party Debtors	(Note 20)	82,934	128,634
Pay & Expenses Liabilities	(Note 24)	(3,692,392)	(5,497,111)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		<u>5,111,204</u>	<u>3,321,287</u>

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 €85,528,033 and anticipated receipts from Retained Superannuation Contributions of €3,053,424. Actual receipts of Retained Superannuation Contributions were €3,079,442, which is €26,018 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 €6,899,651 (the non pay grant includes a once off cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2023), transfer of Capital Balance of €58,344, forecasted locally raised receipts of €29,960. In 2022 actual locally raised receipts were €165,393 (Locally raised receipts includes an IPB Capital Dividend of €135,432 which was not included in original forecast estimate) resulting in a surplus of receipts of €37,863 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 €154,833,569 above and the total in Note 15 - Funding of €157,913,010 is represented by Retained Superannuation Contributions of €3,079,442

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

	31/12/2022	31/12/2021
	€	€
17 Current Assets - Recurrent State Grants		
Amount due from Department of Education		
Pay Grant Underfunding	426,928	738,174
Primary Schools Grant Underfunding	17,846	31,793
Associated Grant Underfunding	255,789	78,249
Third Level Grants Underfunding	343,244	343,244
Amount due from Department of Children, Equality, Disability, Integration and Youth	1	1,098
Amount due from Department of Further and Higher Education, Research, Innovation and Science	490	490
Amount due from SOLAS	-	666,645
	<u>1,044,298</u>	<u>1,859,693</u>

	31/12/2022	31/12/2021
	€	€
18 Current Assets - Capital State Grants		
Amount due from Department of Education	863,029	403,741
Amount due from SOLAS	125,483	365,860
	<u>988,512</u>	<u>769,601</u>

	31/12/2022	31/12/2021
	€	€
19 Current Assets - Other Recurrent Income		
Amount due from Other State bodies	261,105	338,382
Amount due from Other Non-State bodies	460,149	66,813
	<u>721,254</u>	<u>405,195</u>

	31/12/2022	31/12/2021
	€	€
20 Current Assets - Third Party Debtors		
Community Training Centres and Specialist Training Providers	82,934	128,634
	<u>82,934</u>	<u>128,634</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

	31/12/2022	31/12/2021	
	€	€	
21 Current Liabilities - Recurrent State Grants			
Amount due to the Department of Education			
Associated Grants Unspent	5,331,635	5,638,542	
Local Receipts/Receivables	1,029,285	1,049,762	
Primary Schools Grant Unspent	212,505	233,530	
Student Support Grants Unspent	294,343	294,343	
Drugs Task Force Unspent	19,586	2	
Amount due to SOLAS	1,220,336		
Amount due to Department of Children, Equality, Disability, Integration and Youth	70,489	78,623	
	<u>8,178,179</u>	<u>7,294,804</u>	
22 Current Liabilities - Capital State Grants	31/12/2022	31/12/2021	
	€	€	
Amount held for the Department Of Education	7,955,232	12,157,090	
Amount held for SOLAS	-	-	
	<u>7,955,232</u>	<u>12,157,090</u>	
23 Current Liabilities - Other Recurrent Income	31/12/2022	31/12/2021	
	€	€	
Amount held for Other State Bodies	1,977,153	1,751,973	
Amount held for Other Non State Bodies	2,515,165	1,895,215	
	<u>4,492,318</u>	<u>3,647,188</u>	
24 Pay and Expense Liabilities	31/12/2022	31/12/2021	
	€	€	
Expense Liabilities	2,456,391	4,304,536	
Pay Liabilities	1,236,001	1,192,575	
	<u>3,692,392</u>	<u>5,497,111</u>	
25 Movement in Other Net Current Assets			
	Balance as at	Balance as at	Movement in
	31/12/2022	31/12/2021	Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,044,298	1,859,693	(815,395)
Increase/(Decrease) in Capital State Grants Receivable	988,512	769,601	218,911
Increase/(Decrease) in Other Recurrent Income Receivable	721,254	405,195	316,059
Increase/(Decrease) in Third Party Debtors	82,934	128,634	(45,700)
	<u>2,836,998</u>	<u>3,163,123</u>	<u>(326,125)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	8,178,179	7,294,804	(883,375)
(Increase)/Decrease in Capital State Grant Liabilities	7,955,232	12,157,090	4,201,858
(Increase)/Decrease in Other Recurrent Income Liabilities	4,492,318	3,647,188	(845,130)
(Increase)/Decrease in Pay and Expense Liabilities	3,692,392	5,497,111	1,804,719
	<u>24,318,121</u>	<u>28,596,193</u>	<u>4,278,072</u>
Net Movement			<u>3,951,947</u>

Notes to The Financial Statements - Year Ended 31 December 2022

26 Remuneration

31/12/2022	31/12/2021
€	€

(a) Aggregate Employee Benefits

Staff Short-term benefits	110,779,914	101,232,318
Termination benefits	-	4,810
	<u>110,779,914</u>	<u>101,237,128</u>

(b) Staff Short-Term Benefits

Pay (Comprising Basic Pay/Allowances/ Overtime) including Employers' PRSI	110,779,914	101,232,318
	<u>110,779,914</u>	<u>101,232,318</u>

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

Pay range	No. Employees	Cost in 2022*
		€
0 - 59,999	2181	50,733,567
60,000 - 69,999	201	13,025,952
70,000 - 79,999	259	19,475,390
80,000 - 89,999	189	15,999,975
90,000 - 99,999	43	4,046,086
100,000 - 109,999	16	1,701,564
110,000 - 119,999	19	2,197,612
120,000 - 129,999	10	1,239,748
130,000 - 139,999	9	1,193,924
140,000 - 149,999	7	1,011,021
150,000-159,999	1	155,075
Total:	2935	110,779,914

*Cost in 2022 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year (2021 €4810).

(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:

31/12/2022	31/12/2021
€	€

Salary	447,733	416,668
Allowances	-	-
Termination Benefits	-	-
	<u>447,733</u>	<u>416,668</u>

(e) Chief Executive Salary and Benefits

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

Basic Salary	136,052	127,097
Other	-	-
	<u>136,052</u>	<u>127,097</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 2022

27 Specific Costs	31/12/2022	31/12/2021
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	62,885	50,879
Financial / Actuarial	-	-
Public relations / marketing	-	-
Human Resources	-	-
Audit Fee (Annual external audit)*	-	73,000
Other	-	-
	<u>62,885</u>	<u>123,879</u>

*The 2020 Audit Fee of €73,000 was paid in 2021. The 2021 audit fee will be paid in 2023.

(b) Legal Costs and Settlements	31/12/2022	31/12/2021
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	82,550	17,911
Conciliation and arbitration payment / fee	-	6,150
Settlements	500	-
	<u>83,050</u>	<u>24,061</u>

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

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

(c) Travel and Subsistence	31/12/2022	31/12/2021
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	1,976	558
- expenses paid for Board Members	-	-
- expenses paid to employees	161,460	78,375
	<u>163,436</u>	<u>78,933</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-
Total	<u>163,436</u>	<u>78,933</u>

(d) Hospitality	31/12/2022	31/12/2021
	€	€
Hospitality costs incurred were:		
Staff Hospitality	6,366	6,275
Other	-	285
	<u>6,366</u>	<u>6,560</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

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 2022 were:

Board member	Statutory Meetings	Attendance at Interview Boards	Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	€
Mr. David O'Gorman**	128		386	354		868	
Cllr. Paul O'Brien	132	245		58		435	7,995
Mr. Stephen Horan	68		201			269	
Cllr. Patsy Glennon	47		83	119		249	
Cllr. Anne Ferris		155				155	9,295
Cllr. Evie Sammon						-	845
Ms. Alice O'Donnell						-	520
Cllr. Ide Cussen						-	130
Ms. Deirdre O'Donovan						-	
Cllr. Kevin Duffy						-	
Mr Noel Merrick						-	
Cllr. Lourda Scott						-	
Cllr. Peter Hamilton						-	
Cllr. Tom Fortune						-	
Ms. Caoimhe Molloy						-	
Ms. Aoife Ni Chealleachair						-	
Ms. Siobhain Grogan						-	
Cllr. Bernard Caldwell						-	
Cllr. Daragh Fitzpatrick*						-	
Cllr. Fionnuala Killeen						-	
Mr. Ronan Mills						-	
Total	375	400	670	531	-	1,976	18,785

*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 2022 5; 2021 5)

Finance Committee (FC) (No. of Non Board FC members 2022 3; 2021 2)

	31/12/2022	31/12/2021
€	€	
5,569	5,691	
-	-	
5,569	5,691	

30 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

	31/12/2022	31/12/2021
€	€	
4,943	3,569	
-	-	
4,943	3,569	

Notes to The Financial Statements - Year Ended 31 December 2022

31 Capital Commitments

At 31 December 2022, KWETB had capital commitments of €17,547,358 (2021 €15,664,471)
All of the above capital expenditure will be Exchequer funded.

32 Lease and Other Finance Commitments

At 31 December 2022, KWETB had payment liabilities under non- cancellable agreements as follows:

	31/12/2022	31/12/2021
	€	€
Payments due:		
Within one year	2,858,806	2,714,405
Between two and five years	6,738,260	5,847,080
After 5 years	10,094,855	8,024,920
	<u>19,691,921</u>	<u>16,586,405</u>

33 Contingencies

As at 31st December 2022 the following contingencies are noted:

In March 2022 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 2022 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 €3,006,462 (2021 €2,687,420) which were remitted to the Department of Education.

35 Retirement Benefit costs

During 2021 a pilot project was undertaken in three ETB's to estimate the cost of retirement benefit obligations. This pilot was further extended in 2022 to include another two ETBs. 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 2022 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 2022, €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 € 42,700 to ETBI in 2022.

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 €58,019 were made by KWETB in 2022 under the Prompt Payment of Accounts Act 1997, in respect of late payments (2021: €12,129). The increase in these costs during the year arose following the introduction of a new accounts payments system in July 2022 which lead to delays processing payments as the system was being rolled out.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

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	Monasterevin Road, Athy, County 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
	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
	Gaelcholáiste Mhaigh Nuad	Manor Mills Maynooth, County 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
	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
	VTOS & Youthreach	Old Vocational School, 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 Literacy	Old Vocational School, Kildare Town, County 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
	Seomra Youth Centre	Carlisle House, Bray, County Wicklow	n/a	n/a
	The Vault Youth Centre	Arklow, County Wicklow	n/a	n/a
	Youth & Sports Centre, Arklow	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	173,490	13/03/2033
	Adult Learning Centre	1 Brennan's Parade, Bray, Co. Wicklow	37,250	31/07/2023
	Bray Civic Centre	Bray, Co. Wicklow	351,780	22/09/2036
	FET Carnew	Aughrim Road, Carnew, Co. Wicklow	22,140	01/04/2025
	FET Celbridge	Unit 1, M4 Business Park, Celbridge, Co. Kildare	259,120	26/11/2034
	FET Celbridge	Unit 1A, M4 Business Park, Celbridge, Co. Kildare	305,787	01/01/2035
	Further Education Centre	The Murrough, Wicklow, Co. Wicklow	159,672	01/10/2038
	Further Education Centre	The Murrough, Wicklow, Co. Wicklow	61,992	01/09/2027
	Further Education Centre	Fernhill Plaza, Arklow, Co. Wicklow	250,920	01/04/2030
	Gaelcholáiste na Mara	Pearse Park, Arklow, Co. Wicklow	13,500	As required
	Project 18 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	6,000	As required
	Gaelcholáiste na Mara	Pearse Park, Arklow, Co. Wicklow	32,500	As required
	Project 9 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	32,500	As required
	Gaelcholáiste na Mara	Pearse Park, Arklow, Co. Wicklow	32,500	As required
	Site only Temp	Pearse Park, Arklow, Co. Wicklow	32,500	As required
	Greystones Community College	Greystones Rugby Club, Greystones, Co. Wicklow	25,584	As required
	Project 10 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	25,584	As required
	Greystones Community College	Greystones Rugby Club, Greystones, Co. Wicklow	28,142	As required
	Project 13 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	28,142	As required

Greystones Community College Project 14 Temp. Accommodation Marine House	Greystones Rugby Club, Greystones, Co. Wicklow The Murrough, Wicklow, Co. Wicklow	33,899 90,000	As required 04/09/2031
Naas Adult Basic and Community Education	Jigginstown, Naas, Co. Kildare	37,070	14/03/2015 Lease Expired, negotiations underway
Youthreach Railway House	Jigginstown, Naas, Co. Kildare The Murrough, Wicklow, Co. Wicklow	34,000 30,000	14/03/2015 Lease expired, negotiations underway 17/11/2032
St. Conleth's Sports Hall	Station Road, Newbridge, Co. Kildare	50,142	14/03/2110 (with put and call after 11 years 2023)
Youthreach	Sunbeam Hse, Bray, Co. Wicklow	102,500	30/06/2023
Youthreach	Mill Lane, Leixlip, Co. Kildare	20,100	Lease expired but continuing occupation on same rent.
Administrative Offices			
Kildare Administration Office	Aras Chill Dara, Naas, Co. Kildare	211,903	Lease expired in 2019, Lease negotiations for alternative premises
Wicklow Administration Office	Church Street, Wicklow, Co. Wicklow	57,810	01/09/2036
Wicklow Administration Office	Wentworth Place, Wicklow, Co. Wicklow	58,100	Lease expired in 2009, have contacted landlord about new lease.

41c	Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)			
	Category	Location	Status	Annual Rent per Agreement
	Primary level, Post Primary Level and Centres			Expiry Date
	Colaiste Raithin	Bray, Co Wicklow	PPP	n/a
	Colaiste Chill Mhantain	Burke, Wicklow, Co. Wicklow	PPP	n/a
	Blessington Community College Temporary Accommodation (formerly at Moyglare Road)	Blessington, Co. Wicklow	Rented from supplier by KWETB	26,000
	Brannoxtown CNS	Kilcullen, Co Kildare	n/a	10
	Greystones Community College	Greystones Co. Wicklow	Leased by DES on behalf of KWETB	n/a
	St. Farnan's PPS Temporary Accommodation Prj4	Prosperous, Co. Kildare	Rented from supplier by KWETB	11,513
	St. Farnan's PPS Temporary Accommodation Prj5	Prosperous, Co. Kildare	Rented from supplier by KWETB	17,589
	St. Farnan's PPS Temporary Accommodation Prj6	Prosperous, Co. Kildare	Rented from supplier by KWETB	12,152
	Athy CC Temporary Accommodation Prj8	Monasterevin Road, Athy, Co. Kildare	Rented from supplier by KWETB	N/A
	Avondale CC Temporary Accommodation Prj11	Rathdrum, Co. Wicklow	Rented from supplier by KWETB	26,224
	Blessington CC Temporary Accommodation Prj19	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	51,660
	Blessington CC Temporary Accommodation Prj17	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	87,305
	Colaiste Bhríde Temporary Accommodation Prj21	Carnew, Co. Wicklow	Rented from supplier by KWETB	69,876
	Colaiste Chroabh Abhann Temporary Accommodation Prj12	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	36,457
	Colaiste Chroabh Abhann Temporary Accommodation Prj16	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	39,655
	St Kevins CC Temporary Accommodation Prj20	Dunlavin, Co. Wicklow	Rented from supplier by KWETB	19,680

	Bray Institute of Further Education (16 prefabs)	Novara Ave, Bray, Co. Wicklow	Rented from supplier by KWETB	26,766	As required
	Bray Institute of Further Education (dance studio)	Bray, Co. Wicklow	Rented from supplier by KWETB	6,285	As required
	Naas Training Services & Admin Offices	Osprey Business Park, Naas, Co. Kildare	Licence	79,560	01/09/2023
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	Lease currently under negotiation
	Gael Scoil Nas Na Ri	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned	n/a	Lease currently under negotiation
	Celbridge Community School Site	Moortown Celbridge Co Kildare	Owned	n/a	n/a
	ETBI	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned	€1.00	Lease currently under negotiation
	Temporary Accommodation	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned	n/a	12 months Notice to vacate was issued to the 3rd parties for 30th June 2023
	St. David's National School	Pipers Hill Campus, Kilshee, Naas, Co. Kildare	Owned	n/a	Lease currently under negotiation
	Moyglare Road - Stepping Stones Special School	Moyglare Road, Maynooth, Co. Kildare	Owned	n/a	Lease currently under negotiation
41e	Properties not in use:				
	Location	Status	Annual Rent per agreement	Expiry Date	
	Florence Road Centre (Old Coláiste Raithin) - under development	Florence Road, Bray, Co. Wicklow	Owned	n/a	
				n/a	Site is being used in the major devolved project for Colaiste Bhríde, Carnew
	Carnew Site (pump Station WW42200F)	Carnew, Co. Wicklow	Owned		
	Celbridge Site	Commons, Co Kildare	Owned	n/a	

Notes:

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

Leased - KWETB holds a lease for these properties.

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

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

Service Level Agreement - Similar to Managed Properties.

PPP- Public Private Partnership

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements – Year Ended 31st December 2022

42 The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2022. Measures taken by our government to contain the virus affect how we operate. KWETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff and learners. Notwithstanding the impact of COVID 19, KWETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

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

In 2022 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school- €1,589,276
- Department of Education - COVID 19 Additional Supervision Arrangements - €921,970
- SOLAS - COVID 19 FET overheads - €51,804

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

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

On 16/12/2022, KWETB refunded the Department of Education unspent COVID 19 funding of €1,432,973

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

- KWETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and KWETB developed and implemented additional control measures as required.
- The Department of Education and the Department of Further and Higher Education, Research, Innovation and Science put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID 19. KWETB is participating in these structures to ensure a joined-up approach across the education sector.

In 2023 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. Within the further education and training sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

43 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2022 were approved by the Board of KWETB on 28th March 2023.