

**Kildare and Wicklow Education and Training Board**

**Financial Statements For The Year Ended 31 December 2022**

**Kildare and Wicklow Education and Training Board**

**Index to the Financial Statements for the Year Ended  
31st December 2022**

|   | <b>Page</b> |
|---|-------------|
| Statement of Board Responsibilities                 | 3           |
| Statement on Internal Control                       | 4-9         |
| Comptroller and Auditor General Audit Report        | 10          |
| Operating Statement                                 | 11          |
| Statement of Current Assets and Current Liabilities | 12          |
| Notes To The Financial Statements                   | 13-32       |

## 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:



Clr. 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 1<sup>st</sup> 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 1<sup>st</sup> 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 21<sup>st</sup> 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 22<sup>nd</sup> 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 1<sup>st</sup> January 2022 – 31<sup>st</sup> 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 19<sup>th</sup> 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 19<sup>th</sup> 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 19<sup>th</sup> 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 13<sup>th</sup> 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 1<sup>st</sup>) 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 21<sup>st</sup> 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 21<sup>st</sup> 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 28<sup>th</sup> 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 28<sup>th</sup> March 2023.

Signed:  Date: 29/12/2023  
Chairperson



# Ard Reachtair 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

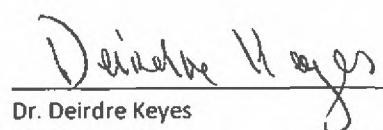
### Operating Statement For The Year Ended 31 December 2022

|   | Note | Year ended<br>31/12/2022<br>€ | Year ended<br>31/12/2021<br>€ |
|---|------|-------------------------------|-------------------------------|
| <b>RECEIPTS</b>                                   |      |                               |                               |
| 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                    |
|   |      | 163,340,067                   | 168,118,935                   |
| <b>PAYMENTS</b>                                   |      |                               |                               |
| 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                    |
|   |      | 165,502,096                   | 163,845,839                   |
| <b>Cash Surplus/( Deficit) For Year</b>           |      | (2,162,029)                   | 4,273,096                     |
| <b>Movement in Other Net Current Assets</b>       | 25   | 3,951,947                     | (3,687,284)                   |
| <b>Accrual Revenue Surplus/(Deficit) For Year</b> |      | 1,789,918                     | 585,812                       |
| <b>Revenue Surplus/(Deficit) at 1 January</b>     |      | 3,321,286                     | 2,735,474                     |
| <b>Revenue Surplus/(Deficit) at 31 December</b>   | 16   | 5,111,204                     | 3,321,286                     |

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



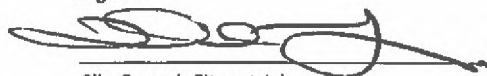
## Kildare and Wicklow Education and Training Board

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

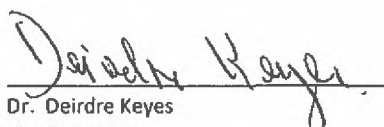
|   | Note | Year ended<br>31/12/2022 | Year ended<br>31/12/2021 |
|---|------|--------------------------|--------------------------|
|   |      | €                        | €                        |
| <b>Current Assets</b>                   |      |                          |                          |
| 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                            |      | <u>26,592,327</u>        | <u>28,754,356</u>        |
|   |      | <u>29,429,325</u>        | <u>31,917,479</u>        |
| <b>Current Liabilities</b>              |      |                          |                          |
| 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   | <u>3,692,392</u>         | <u>5,497,111</u>         |
|   |      | <u>24,318,121</u>        | <u>28,596,193</u>        |
| <b>Net Current Assets/(Liabilities)</b> |      | <u>5,111,204</u>         | <u>3,321,286</u>         |
| <b>Represented By</b>                   |      |                          |                          |
| <b>Revenue Surplus/(Deficit)</b>        | 16   | <u>5,111,204</u>         | <u>3,321,286</u>         |

| Analysis of Revenue Surplus/(Deficit) | Retained Surplus<br>/ (Deficit)<br>31/12/2022<br>€ | Accrual Revenue                         | Retained Surplus /<br>(Deficit)<br>31/12/2021<br>€ |
|---------------------------------------|--|---|--|
|                                       |  | Surplus /<br>(Deficit)<br>For 2022<br>€ |  |
| Programme                             | €  | €                                       | €  |
| Schools & Head Office                 | 2,050,624  | 1,526,944                               | 523,680  |
| 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  | 262,974                                 | 2,773,208  |
|                                       | <u>5,111,204</u>                                   | <u>1,789,918</u>                        | <u>3,321,286</u>                                   |
| 16                                    |  |   |  |

Signed:



Cllr. Daragh Fitzpatrick  
Chairperson



Dr. Deirdre Keyes  
Chief Executive

Date:

21/12/2022

Date:

20/12/2022

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

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

**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<br>31/12/2022 | Year ended<br>31/12/2021 |
|--|--------------------------|--------------------------|
|  | €                        | €                        |
| <b>3 Post Primary Schools &amp; Head Office Receipts</b> |                          |                          |
| 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                       | <u>100,797,833</u>       | <u>90,860,055</u>        |
| 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.

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

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

|  | Year ended<br>31/12/2022 | Year ended<br>31/12/2021 |
|--|--------------------------|--------------------------|
|  | €                        | €                        |
| <b>6 Youth Service Receipts</b>  |                          |                          |
| Department of Children, Equality, Disability,<br>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<br>31/12/2022<br>€ | Year ended<br>31/12/2021<br>€ |
|------------------------------|---------------------------------|-------------------------------|-------------------------------|
| 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                        |
|                              |                                 | <b>3,762,721</b>              | <b>3,235,323</b>              |

### 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          |
|                                   |                   | <b>5,269,943</b> | <b>4,024,460</b> |

### Total

**9,032,664**                      **7,259,783**

### 8 Capital Receipts

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



## 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        |
|  | €                     | €                 | €                | €                 | €                 |
| 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           |
| <b>Total</b>                                     | <b>18,207,344</b>     | <b>12,597,404</b> | <b>4,746,966</b> | <b>35,551,714</b> | <b>33,957,894</b> |

| 12 YOUTH SERVICES PAYMENTS         | Year Ended 31/12/2022 |                  |                  | Year Ended       |
|------------------------------------|-----------------------|------------------|------------------|------------------|
|                                    | Pay                   | Non Pay          | Total            | 31/12/2021       |
|                                    | €                     | €                | €                | €                |
| 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           |
| <b>Total</b>                       | <b>231,642</b>        | <b>2,819,394</b> | <b>3,051,036</b> | <b>2,819,520</b> |



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                            | Leargas                         | 11,863                | 277,917          | 289,780          | 53,268           |
| Music Generation                   | Music Generation                | 665,853               | 217,079          | 882,932          | 791,345          |
| Further Education Support Services | CDETB                           | 132,630               | 23,585           | 156,215          | 142,709          |
| Other agency - 9 in number         | Various                         | 29,157                | 24,353           | 53,510           | 62,367           |
|                                    |                                 | <b>2,233,295</b>      | <b>1,165,222</b> | <b>3,398,517</b> | <b>3,152,009</b> |
| <b>Self-Financing Projects</b>     |                                 |                       |                  |                  |                  |
| 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                | 2,548                 | 89,859           | 92,447           | 26,336           |
| Other self-financing - 21 in total | Various                         | 1,821                 | 267,623          | 269,444          | 332,663          |
|                                    |                                 | <b>635,036</b>        | <b>4,305,156</b> | <b>4,940,192</b> | <b>3,101,853</b> |
| <b>Overall</b>                     |                                 | <b>2,868,331</b>      | <b>5,470,378</b> | <b>8,338,709</b> | <b>6,253,862</b> |

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     |
| Conleay 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    | -          |
| Brannokstown Community NS        | EW Floors: Emergency Works  | 148,575    | 615        |
| St. Farnans Community College    | Furniture and Equipment   | 142,702    | 10,943     |
| Colaiste Lorcaín                 | 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. Conleths 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         |
|                                 |   | <b>18,794,111</b> | <b>31,411,019</b> |



Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

15 ANALYSIS OF RECEIPTS BY FUNDER

| Funder  | Programme                                     |                         |   |                     |                                     |                   | Total Year Ended<br>31/12/2021<br>€ |
|---|---|-------------------------|---|---------------------|-------------------------------------|-------------------|-------------------------------------|
|   | Post-Primary<br>Schools & Head<br>Office<br>€ | Primary<br>Schools<br>€ | Further<br>Education and<br>Training<br>€ | Youth Services<br>€ | Agencies and<br>Self-financing<br>€ | Capital<br>€      |                                     |
| <b>State Funding Received</b>   |   |                         |   |                     |                                     |                   |                                     |
| Department of Education   | 100,797,833                                   | 321,660                 |   |                     |                                     | 12,650,704        | 126,667,294                         |
| Department of Further and Higher Education,<br>Research, Innovation and Science |   |                         | 36,278,696                                |                     | 172,930                             | 856,971           | 7,258                               |
| SOLAS   |   |                         |   |                     |                                     |                   | 31,355,867                          |
| <b>Department of Children, Equality, Disability,<br/>Integration and Youth</b>  |   |                         |   | 2,492,745           |                                     |                   | 2,492,745                           |
| Department of Social Protection   |   |                         |   | 578,751             | 479,843                             |                   | 338,116                             |
| Department of Health  |   |                         |   |                     | 353,889                             |                   | 544,755                             |
| State Examinations Commission   |   |                         |   |                     | 1,421,128                           |                   | 417,716                             |
| Tusla   |   |                         |   | 230,159             |                                     |                   | 1,261,861                           |
| Léargas   |   |                         |   |                     |                                     |                   | 87,519                              |
| City of Dublin ETB  |   |                         |   |                     | 125,880                             |                   | 131,404                             |
| Seconded Pay & other recoupments & Other  |   |                         |   |                     | 845,834                             |                   | 879,244                             |
| Music Generation  |   |                         |   |                     | 250,003                             |                   | -                                   |
| FESS  |   |                         |   |                     | 55,985                              |                   | -                                   |
| Other   |   |                         |   |                     |                                     |                   | 119,463                             |
|   | <b>100,797,833</b>                            | <b>321,660</b>          | <b>36,278,696</b>                         | <b>3,071,496</b>    | <b>3,935,651</b>                    | <b>13,507,675</b> | <b>164,066,773</b>                  |
| <b>Non-State funding applied to State-funded schemes</b>                        |   |                         |   |                     |                                     |                   |                                     |
| Parents/Students  |   |                         |   | 150                 |                                     |                   | 5,151                               |
| Irish Public Bodies -Dividends/Capital Reserve                                  | 165,393                                       |                         |   |                     |                                     |                   | 2,19,651                            |
| Bank  |   |                         |   |                     |                                     |                   | -                                   |
| Other   |   |                         |   |                     |                                     | 164,500           | 57,590                              |
|   | <b>165,393</b>                                | <b>-</b>                | <b>150</b>                                | <b>-</b>            | <b>-</b>                            | <b>164,500</b>    | <b>282,392</b>                      |
| <b>Other Non State Funding</b>  |   |                         |   |                     |                                     |                   |                                     |
| Parents/Students  |   |                         |   |                     | 4,462,604                           |                   | 3,256,649                           |
| Staff   |   |                         |   |                     |                                     |                   | 68,744                              |
| Other   |   |                         |   |                     | 634,406                             |                   | 444,377                             |
|   |   |                         |   |                     | 5,097,010                           |                   | 3,769,770                           |
| <b>Total</b>  | <b>100,963,226</b>                            | <b>321,660</b>          | <b>36,278,846</b>                         | <b>3,071,496</b>    | <b>9,032,661</b>                    | <b>13,672,175</b> | <b>168,118,935</b>                  |

Notes to The Financial Statements - Year Ended 31 December 2022

|                 |  | 2022                                   |                    | 01/01/2022                        |                              | 2022                        |  | 31/12/2022              |  |                               |   |                                   |
|-----------------|--|--|--------------------|-----------------------------------|------------------------------|-----------------------------|--|-------------------------|--|-------------------------------|---|-----------------------------------|
| Primary Grantor | Department/Office  | Project                                | Grant Issued       | Amount due from/ (due to) Grantor | Receipts direct from Grantor | 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  | Pay <sup>b</sup>                       | 88,551,710         | 738,177                           | (85,528,033)                 | (3,079,442)                 | (88,607,475)                           | -                       | 88,202,218                               | 94,011                        | -   | 426,931                           |
|                 | Post Primary Schools and Head Office   | Non-Pay <sup>c</sup>                   | 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)                         | -                            | -                           | (991,426)                              | (37,863)                |  |                               |   |                                   |
|                 |  | Associated Programmes                  | 5,290,707          | (5,560,292)                       | (5,290,707)                  | -                           | (5,290,707)                            | -                       | 5,855,087                                | (79,934)                      | -   | (1,029,289)                       |
|                 | Primary Schools  |  | 321,660            | (201,736)                         | (321,660)                    | -                           | (321,660)                              | -                       | 309,962                                  | 18,775                        | -   | (5,075,846)                       |
|                 | Capital  |  | 12,650,704         | (11,811,689)                      | (12,650,704)                 | (164,500)                   | (12,815,204)                           | -                       | 18,268,951                               | (734,260)                     | -   | (194,659)                         |
|                 | Student Support  |  |                    | 48,902                            | -                            | -                           | 48,902                                 | -                       | -  | -                             | -   | (7,092,202)                       |
|                 |  |  |                    |                                   |                              |                             |  |                         |  |                               |   | 48,902                            |
|                 | <b>Total Department of Education</b>   |  | <b>113,764,869</b> | <b>(17,778,062)</b>               | <b>(110,690,755)</b>         | <b>(3,409,235)</b>          | <b>(114,100,090)</b>                   | -                       | <b>118,035,479</b>                       | <b>(600,433)</b>              | <b>1,526,944</b>                                    | <b>(12,916,163)</b>               |
|                 | <b>Other Funders</b>   |  |                    |                                   |                              |                             |  |                         |  |                               |   |                                   |
|                 | Department of Further and Higher Education, Research, Innovation and Science | Explore                                | -                  | 490                               | -                            | -                           | -                                      | -                       | -  | -                             | -   | 490                               |
|                 | SOLAS  | Further Education and Training Capital | 36,451,626         | 666,647                           | (36,451,626)                 | (150)                       | (36,451,776)                           | -                       | 35,551,712                               | (1,159,848)                   | -   | (1,393,265)                       |
|                 | SOLAS  |  | 856,971            | 365,860                           | (856,971)                    | -                           | (856,971)                              | -                       | 525,160                                  | 91,435                        | -   | 125,484                           |
|                 | <b>Total SOLAS</b>   |  | <b>37,308,597</b>  | <b>1,032,507</b>                  | <b>(37,308,597)</b>          | <b>(150)</b>                | <b>(37,308,747)</b>                    | -                       | <b>36,076,872</b>                        | <b>(1,068,413)</b>            | -   | <b>(1,267,781)</b>                |
|                 | 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  | Agency Youth Services                  | 1,421,128          | (753,278)                         | (1,421,128)                  | -                           | (1,421,128)                            | -                       | 1,111,761                                | 1,571                         | -   | (1,061,074)                       |
|                 | Department of Health   | Agency Youth Services                  | 578,751            | (2)                               | (578,751)                    | -                           | (578,751)                              | -                       | 559,167                                  | -                             | -   | (19,586)                          |
|                 | State Examinations Commission  | Agency                                 | 353,889            | (2,222)                           | (353,889)                    | -                           | (353,889)                              | -                       | 358,317                                  | -                             | -   | 2,206                             |
|                 | Department of Social Protection  | Agency                                 | 479,843            | (19,682)                          | (479,843)                    | -                           | (479,843)                              | -                       | 431,189                                  | -                             | -   | (41,841)                          |
|                 | Seconded Pay   | Agency                                 | 125,880            | 91,194                            | (125,880)                    | -                           | (125,880)                              | -                       | 114,813                                  | 26,495                        | -   | 80,127                            |
|                 | Leargas  | Agency                                 | 230,159            | (214,876)                         | (230,159)                    | -                           | (230,159)                              | -                       | 289,780                                  | -                             | -   | (154,760)                         |
|                 | Further Education Support Services   | Agency                                 | 250,003            | 109,036                           | (250,003)                    | -                           | (250,003)                              | -                       | 156,215                                  | 496                           | -   | 15,413                            |
|                 | Music Generation   | Agency                                 | 845,834            | (280,826)                         | (845,834)                    | -                           | (845,834)                              | -                       | 882,932                                  | 16,248                        | -   | (227,480)                         |
|                 | Other  | Agency                                 | 55,985             | (320,713)                         | (55,985)                     | -                           | (55,985)                               | -                       | 53,510                                   | (5,451)                       | -   | (328,639)                         |
|                 | <b>Total State</b>   |  | <b>6,834,218</b>   | <b>(1,468,900)</b>                | <b>(6,834,217)</b>           | -                           | <b>(6,834,217)</b>                     | -                       | <b>6,449,553</b>                         | <b>47,437</b>                 | -   | <b>(1,806,127)</b>                |
|                 | <b>Total Non State</b>   |  |                    |                                   |                              |                             |  |                         |  |                               |   |                                   |
|                 |  | Agency and Self Financing              | -                  | (1,850,627)                       | -                            | (5,097,011)                 | (5,097,011)                            | -                       | 4,940,191                                | (137,616)                     | 262,974   | (1,882,089)                       |
|                 | <b>Total State and Non State</b>   |  | <b>157,907,684</b> | <b>(20,064,592)</b>               | <b>(154,833,569)</b>         | <b>(8,506,496)</b>          | <b>(163,340,065)</b>                   | -                       | <b>165,502,095</b>                       | <b>(1,759,025)</b>            | <b>1,789,918</b>                                    | <b>(17,871,670)</b>               |

## 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       |
|---|------------------|------------------|
|   | €                | €                |
| <b>17 Current Assets - Recurrent State Grants</b>   |                  |                  |
| 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,<br>Integration and Youth          | 1                | 1,098            |
| Amount due from Department of Further and Higher Education,<br>Research, Innovation and Science | 490              | 490              |
| Amount due from SOLAS   | -                | 666,645          |
|   | <u>1,044,298</u> | <u>1,859,693</u> |
| <b>18 Current Assets - Capital State Grants</b>   |                  |                  |
| 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>   |
| <b>19 Current Assets - Other Recurrent Income</b>   |                  |                  |
| 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>   |
| <b>20 Current Assets - Third Party Debtors</b>  |                  |                  |
| 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        |                  |
|---|-------------------|-------------------|------------------|
|   | €                 | €                 |                  |
| <b>21 Current Liabilities - Recurrent State Grants</b>                            |                   |                   |                  |
| 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>  |                  |
| <b>22 Current Liabilities - Capital State Grants</b>                              |                   |                   |                  |
|   | 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> |                  |
| <b>23 Current Liabilities - Other Recurrent Income</b>                            |                   |                   |                  |
|   | 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>  |                  |
| <b>24 Pay and Expense Liabilities</b>   |                   |                   |                  |
|   | 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>  |                  |
| <b>25 Movement in Other Net Current Assets</b>                                    |                   |                   |                  |
|   | Balance as at     | Balance as at     | Movement in      |
|   | 31/12/2022        | 31/12/2021        | Period           |
|   | €                 | €                 | €                |
| <b>Current Assets</b>   |                   |                   |                  |
| 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> |
| <b>Current Liabilities</b>  |                   |                   |                  |
| (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> |
| <b>Net Movement</b>   |                   |                   | <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*<br>€ |
|-------------------|---------------|--------------------|
| 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            |
| <b>Total:</b>     | <b>2935</b>   | <b>110,779,914</b> |

\*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**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>27 Specific Costs</b>                                     | <b>31/12/2022</b> | <b>31/12/2021</b> |
|  | €                 | €                 |
| <b>(a) Consultancy</b>                                       |                   |                   |
| 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>(b) Legal Costs and Settlements</b>                          | <b>31/12/2022</b> | <b>31/12/2021</b> |
|   | €                 | €                 |
| 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.

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

|                                  |                   |                   |
|----------------------------------|-------------------|-------------------|
| <b>(d) Hospitality</b>           | <b>31/12/2022</b> | <b>31/12/2021</b> |
|                                  | €                 | €                 |
| 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    |                        |            | Other    | Total Expenses | Total Fees    |
|----------------------------|--------------------|------------------|------------------------|------------|----------|----------------|---------------|
|                            |                    | Interview Boards | Conferences / Seminars | BOM        |          |                |               |
|                            | €                  | €                | €                      | €          | €        | €              | €             |
| 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. Slobhain Grogan        |                    |                  |                        |            |          | -              |               |
| Cllr. Bernard Caldwell     |                    |                  |                        |            |          | -              |               |
| Cllr. Daragh Fitzpatrick*  |                    |                  |                        |            |          | -              |               |
| Cllr. Fionnuala Killeen    |                    |                  |                        |            |          | -              |               |
| Mr. Ronan Mills            |                    |                  |                        |            |          | -              |               |
| <b>Total</b>               | <b>375</b>         | <b>400</b>       | <b>670</b>             | <b>531</b> | <b>-</b> | <b>1,976</b>   | <b>18,785</b> |

\*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        |
|  | -            | -            |
|  | <u>5,569</u> | <u>5,691</u> |

30 Chief Executive's Travel Expenses

|                 | 31/12/2022   | 31/12/2021   |
|-----------------|--------------|--------------|
|                 | €            | €            |
| Domestic Travel | 4,943        | 3,569        |
| Foreign Travel  | -            | -            |
|                 | <u>4,943</u> | <u>3,569</u> |



## Kildare and Wicklow Education and Training Board

### 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 |
| <b>Primary level, Post Primary Level and centres</b>     |   |                           |             |
| Ardsoil 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         |
| Coláiste Bhríde  | Carnew, County Wicklow                              | n/a                       | n/a         |
| Coláiste Chraobh Abhann                                  | Kilcoole, County Wicklow                            | n/a                       | n/a         |
| Coláiste Lorcaín   | 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         |
| 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         |
| <b>Other Centres</b>                                     |   |                           |             |
| 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         |
| <b>41b Property not Owned - Leased</b>                   |   |                           |             |
| Category   | Location  | Annual Rent per agreement | Expiry Date |
| <b>Primary level, Post Primary Level and Centres</b>     |   |                           |             |
| 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                                    |   |                           |             |
| Project 18 Temp. Accommodation                           | Pearse Park, Arklow, Co. Wicklow                    | 13,500                    | As required |
| Gaelcholáiste na Mara                                    |   |                           |             |
| Project 9 Temp. Accommodation                            | Pearse Park, Arklow, Co. Wicklow                    | 6,000                     | As required |
| Gaelcholáiste na Mara                                    |   |                           |             |
| Site only Temp   | Pearse Park, Arklow, Co. Wicklow                    | 32,500                    | As required |
| Greystones Community College                             |   |                           |             |
| Project 10 Temp. Accommodation                           | Greystones Rugby Club, Greystones, Co. Wicklow      | 25,584                    | As required |
| Greystones Community College                             |   |                           |             |
| Project 13 Temp. Accommodation                           | Greystones Rugby Club, Greystones, Co. Wicklow      | 28,142                    | As required |

|  |  |         |  |
|--|--|---------|--|
| Greystones Community College<br>Project 14 Temp. Accommodation | Greystones Rugby Club, Greystones, Co. Wicklow | 33,899  | As required  |
| Marine House   | The Murrrough, Wicklow, Co. Wicklow            | 90,000  | 04/09/2031   |
| Naas Adult Basic and Community Education                       | Jigginstown, Naas, Co. Kildare                 | 37,070  | 14/03/2015 Lease Expired,<br>negotiations underway                       |
| Youthreach   | Jigginstown, Naas, Co. Kildare                 | 34,000  | 14/03/2015 Lease expired,<br>negotiations underway                       |
| Railway House  | The Murrrough, Wicklow, Co. Wicklow            | 30,000  | 17/11/2032   |
| St. Conleth's Sports Hall                                      | Station Road, Newbridge, Co. Kildare           | 50,142  | 14/03/2110 (with put and<br>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<br>continuing occupation on<br>same rent.              |
| <b>Administrative Offices</b>                                  |  |         |  |
| Kildare Administration Office                                  | Aras Chill Dara, Naas, Co. Kildare             | 211,903 | Lease expired in 2019,<br>Lease negotiations for<br>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,<br>have contacted landlord<br>about new lease.    |

|     |   |                                      |                                  |                           |   |
|-----|---|--------------------------------------|----------------------------------|---------------------------|---|
| 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                       |   |
|     | Colaiste Chill Mhantain   | Burkeen, 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                    | As required   |
|     | 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                    | As required until permanent accommodation provided. |
|     | St. Farnan's PPS Temporary Accommodation Prj5                                     | Prosperous, Co. Kildare              | Rented from supplier by KWETB    | 17,589                    | As required until permanent accommodation provided. |
|     | St. Farnan's PPS Temporary Accommodation Prj6                                     | Prosperous, Co. Kildare              | Rented from supplier by KWETB    | 12,152                    | As required until permanent accommodation provided. |
|     | Athy CC Temporary Accommodation Prj8  | Monasterevin Road, Athy, Co. Kildare | Rented from supplier by KWETB    | N/A                       | Rental ceased in 2022. Now owned by KWETB           |
|     | Avondale CC Temporary Accommodation Prj11   | Rathdrum, Co. Wicklow                | Rented from supplier by KWETB    | 25,224                    | As required until permanent accommodation provided. |
|     | Blessington CC Temporary Accommodation Prj19                                      | Naas Road, Blessington, Co. Wicklow  | Rented from supplier by KWETB    | 51,660                    | As required until permanent accommodation provided. |
|     | Blessington CC Temporary Accommodation Prj17                                      | Naas Road, Blessington, Co. Wicklow  | Rented from supplier by KWETB    | 87,305                    | As required until permanent accommodation provided. |
|     | Colaiste Bhríde Temporary Accommodation Prj21                                     | Carnew, Co. Wicklow                  | Rented from supplier by KWETB    | 69,876                    | As required until permanent accommodation provided. |
|     | Colaiste Chroabh Abhann Temporary Accommodation Prj12                             | Kilcoole, Co. Wicklow                | Rented from supplier by KWETB    | 36,457                    | As required until permanent accommodation provided. |
|     | Colaiste Chroabh Abhann Temporary Accommodation Prj16                             | Kilcoole, Co. Wicklow                | Rented from supplier by KWETB    | 39,655                    | As required until permanent accommodation provided. |
|     | St Kevins CC Temporary Accommodation Prj20  | Dunlavin, Co. Wicklow                | Rented from supplier by KWETB    | 19,680                    | As required until permanent accommodation provided. |

|     |   |  |                                  |                                  |  |
|-----|---|--|----------------------------------|----------------------------------|--|
|     | Bray Institute of Further Education (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 | <b>Properties in use by a 3rd Party</b>                                       |  |                                  |                                  |  |
|     | <b>Category</b>   | <b>Location</b>                                | <b>Status</b>                    | <b>Annual Rent per Agreement</b> | <b>Expiry Date</b>   |
|     | 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 | <b>Properties not in use:</b>   |  |                                  |                                  |  |
|     | <b>Location</b>   | <b>Status</b>                                  | <b>Annual Rent per agreement</b> | <b>Expiry Date</b>               |  |
|     | 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.