

KILKENNY AND CARLOW ETB

Financial Statements For Year Ended 31st December 2016

KILKENNY AND CARLOW ETB

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KILKENNY AND CARLOW ETB

Statement of Board Responsibilities

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

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

In preparing those accounts, the Board is required to

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

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

Signature



Peter Cleere
Chairperson

Date 19/10/2017

Kilkenny and Carlow Education and Training Board

Statement of System of Internal Control

Responsibility for the System of Internal Control

As provided for under the Education and Training Boards Act 2013, Kilkenny and Carlow Education and Training Board is responsible for reviewing and ensuring the effectiveness of the ETB's system of internal control. KCETB adopted the Code of Practice for the Governance of ETBs on 2 April 2015.

As Chairperson of KCETB, I acknowledge the responsibility of the Board for ensuring that an efficient and effective system of internal control is maintained and operated. The purpose of such a system is to ensure that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

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

- Clearly defining management and staff responsibilities;
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective action;
- Establishing procedures for identifying and evaluating risks which could prevent the ETB from achieving its objectives.

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

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

An Internal Audit function is provided by the Internal Audit Unit – Education and Training Boards (IAU-ETB). One audit was completed in 2016 pertaining to Teacher Allocation and Co-operation Hours. The most recent internal audit review was conducted in 2017 and covered Information Technology.

Public Procurement

KCETB seeks to ensure that there is an appropriate focus on good practice in purchasing and that procedures are in place for compliance with all relevant guidelines.

Regulation of Lobbying Act 2015

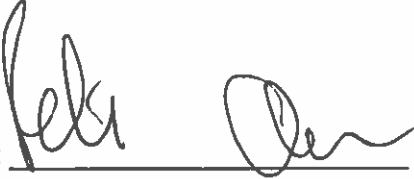
The Regulation of Lobbying Act 2015 came into effect on 1 September 2015 and provides that certain bodies carrying on lobbying activities must register with the Standards in Public Office Commission. As KCETB did not carry on lobbying activities during 2016 they were not required to register.

Annual Review of Controls

KCETB is committed to operating an efficient, effective and economic internal control system. At the Audit Committee meeting in March 2017, a review of the effectiveness of the systems of internal control for the year ended 31 December 2016 was carried out and was based on:

- Review of previous internal audit reports for the previous five years
- Review of risk management, self-financing projects and the transfer of the training function from WWETB to KCETB during 2016
- Consultation with the Chairperson of the Finance Committee
- Review of minutes of the Finance Committee
- C&AG Senior Auditor report to the Audit Committee at its meeting in July 2016
- Confirmation provided by Chief Executive to the Board that the system of internal control, including risk management and corporate governance, is in place.

In addition, the system of internal control was kept under review on an ongoing basis having regard to the findings of the most recent internal audits and comments made by the Comptroller and Auditor General in his management letters.

Signed:  Date: 19/6/17

Peter Cleere

Chairperson of Kilkenny and Carlow Education and Training Board



Comptroller and Auditor General
Report for presentation to the Houses of the Oireachtas

Kilkenny and Carlow Education and Training Board

I have audited the financial statements of Kilkenny and Carlow Education and Training Board for the year ended 31 December 2016 under the Education and Training Boards Act 2013 (the Act). The financial statements comprise the statement of accounting policies, the operating account, the statement of current assets and current liabilities and the related notes. The financial reporting framework applied in their preparation is that prescribed by the Minister for Education and Skills under the Act.

Responsibilities of the Board

The Board is responsible for preparation of the financial statements in accordance with the Act and the accounting policies laid down by the Minister for Education and Skills. The Board is also responsible for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with the Act.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Board's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the financial statements

In my opinion,

- the financial statements properly present the income and expenditure of the Board for the year ended 31 December 2016
- the statement of balances properly presents the state of affairs of the Board at 31 December 2016
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

In my opinion, the accounting records of the Board were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal control does not reflect the Board's compliance with the Code of Practice for the Governance of Education and Training Boards, or
- there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Seamus McCarthy

Seamus McCarthy
Comptroller and Auditor General

25 October 2017

KILKENNY AND CARLOW ETB

Financial Statements - Year Ended 31st December 2016

Activities and Pay Costs

1 Main Activity

Kilkenny and Carlow Education and Training Board provides Education and Training throughout counties Kilkenny and Carlow as set out below :

Service	No. Locations	No. Participants
Second Level & Post Leaving Cert.	15	5,093
Further Education	21	9,546
Training	1	1204
Part-time / Night Classes	7	942

2 Other Services

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

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

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

3 Pay Costs

Pay is the principal cost for the Board and the following table indicates the range and amount :

Pay range*	No. Employees	Cost in 2016
		€
0 - 60,000	1,022	18,258,592
60,000 - 70,000	137	8,894,237
70,000 - 80,000	63	4,588,492
80,000 - 90,000	16	1,358,489
90,000 - 100,000	11	1,023,305
100,000 - 110,000	5	525,604
120,000 - 130,000	1	127,206
130,000 - 140,000	1	133,465
Total:	1,256	34,909,390

* Pay ranges do include employers' PRSI.

The ETB made pension contributions of €1,841 in 2016.

KILKENNY AND CARLOW ETB

Statement of Accounting Policies

1. Establishment of the Education and Training Board

Kilkenny and Carlow Education and Training Board was established on 1 July 2013. Counties Carlow and Kilkenny Vocational Education Committees (VEC) were dissolved on 30 June 2013 and all assets, liabilities and staff of the VECs transferred to the ETB on a going concern basis.

SOLAS was established on 27 October 2013 and all functions, operations, assets and liabilities remaining with FÁS, which was dissolved on 26 October 2013, transferred to SOLAS.

The functions of the ETB are set out in section 10 of the Education and Training Boards Act 2013.

2. Significant Accounting Policies

(a) Basis of Presentation

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

The financial statements set out the financial results for the twelve month period from 1 January 2016 to 31 December 2016.

(b) Basis of Preparation

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

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

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

(c) Tangible fixed assets

All assets purchased including land and buildings, fixtures and fittings and training equipment are expensed in the year the acquisition payments are made. State grants received to fund the purchase of tangible fixed assets are taken to income in the year received.

(d) Stocks

All consumable stocks are charged to expenditure when purchased.

(e) Superannuation

The pension entitlements of ETB staff are conferred under two defined benefits schemes, the Vocational Teachers Superannuation Scheme and the Education Sector Superannuation Scheme.

Superannuation deductions made from employees pay in respect of the Vocational Teachers Superannuation Scheme and the Education Sector Superannuation Scheme are retained by the ETB as part of agreed Exchequer funding. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

The ETB does not make any contributions towards the Vocational Teachers Superannuation Schemes or the Education Sector Superannuation Scheme.

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

(f) Lease Rentals

All lease rentals are expensed as incurred.

KILKENNY AND CARLOW ETB

Operating Account For The Year Ended 31st December 2016

	Note	Year ended 31/12/2016	Year ended 31/12/2015
RECEIPTS		€	€
			Restated
Schools & Head Office	1	32,139,621	30,841,357
Further Education and Training	2	14,252,539	7,421,861
Student Support Services	3	30,072	383,940
Youth Services	4	473,155	454,715
Agencies & Self-Financing Projects	5	3,685,335	3,413,291
Capital	6	2,401,702	4,734,520
		<u>52,982,424</u>	<u>47,249,684</u>
PAYMENTS			
Schools & Head Office	7	32,120,347	31,542,660
Further Education and Training	8	13,868,885	7,670,925
Student Support Services	9	38,453	379,110
Youth Services	10	457,780	453,142
Agencies & Self-Financing Projects	5	3,739,887	3,417,592
Capital	6	4,077,349	2,631,116
		<u>54,302,701</u>	<u>46,094,545</u>
Cash Surplus / (Deficit) For Period		(1,320,277)	1,155,139
Movement in Other Net Current Assets	20	<u>1,342,680</u>	<u>(1,305,459)</u>
Accrual Revenue Surplus/ (Deficit) For Period		22,403	(150,320)
Revenue Surplus / (Deficit) at 01 January 2016		(1,153,655)	(1,003,335)
Revenue Surplus / (Deficit) at 31 December 2016		<u>(1,131,252)</u>	<u>(1,153,655)</u>

Signed



Peter Cleere
Chairperson

Date

19/10/2017



Cynthia Deane
Chief Executive

Date

19/10/2017

The notes on pages 11 to 26 form part of these financial statements

KILKENNY AND CARLOW ETB

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

	Note	Year ended 31/12/2016	Year ended 31/12/2015
		€	€
Current Assets			
Recurrent State Grants	13	590,781	479,511
Capital State Grants	14	125,726	203,510
Other Recurrent Income	15	9,666	22,500
Bank Balance		2,577,011	3,897,288
		<u>3,303,184</u>	<u>4,602,809</u>
Current Liabilities			
Recurrent State Grants	16	1,399,825	1,065,147
Capital State Grants	17	510,675	2,266,084
Other Recurrent Income	18	1,779,815	1,794,735
Pay & Expense Liabilities	19	744,121	630,498
		<u>4,434,436</u>	<u>5,756,464</u>
Net Current Assets / (Liabilities)		<u>(1,131,252)</u>	<u>(1,153,655)</u>
Represented By			
Revenue Surplus / (Deficit)		<u>(1,131,252)</u>	<u>(1,153,655)</u>

Analysis of Revenue Surplus / (Deficit)

	Surplus (Deficit) 31/12/2016	Surplus (Deficit) in Period	Surplus (Deficit) 31/12/2015
	€	€	€
Programme			
Schools & Head Office	(1,131,252)	22,403	(1,153,655)
	<u>(1,131,252)</u>	<u>22,403</u>	<u>(1,153,655)</u>

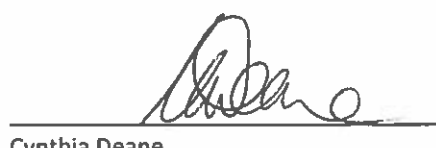
Signed



Peter Cleere
Chairperson

Date

19/10/2017



Cynthia Deane
Chief Executive

Date

19/10/2017

The notes on pages 11 to 26 form part of these financial statements

KILKENNY AND CARLOW ETB

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

1 Schools & Head Office Receipts		Year ended 31/12/2016	Year ended 31/12/2015
		€	€
PAY	FUNDER		Restated
Schools & Head Office Net Cash Grant	Department of Education and Skills	27,489,905	26,443,379
Retained Superannuation Contributions	Department of Education and Skills	1,460,324	1,416,249
		28,950,229	27,859,628
 NON PAY			
Schools & Head Office Net Cash Grant	Department of Education and Skills	2,112,758	1,927,713
Tuition Fees	Students	95,250	93,199
Dividends	Insurance Company	38,962	38,040
Bank Interest	Bank	1,070	1,503
Other		8,971	5,814
		2,257,011	2,066,269
 ASSOCIATED PROGRAMMES			
School Services Support Fund	Department of Education and Skills	488,423	476,990
Book Grant - Needy Pupils	Department of Education and Skills	117,594	115,497
Examinations Supervision	Department of Education and Skills	101,131	97,925
DEIS Grant & Home School Liaison	Department of Education and Skills	83,840	82,044
Bus Escort Grant	Department of Education and Skills	55,379	7,761
Transition Year	Department of Education and Skills	41,895	45,600
Junior Certificate School Programme	Department of Education and Skills	15,552	16,192
Leaving Cert Applied (Per Capita)	Department of Education and Skills	11,325	4,077
Traveller Capitation	Department of Education and Skills	7,236	6,231
Foreign Language Assistant	Department of Education and Skills	4,590	16,590
Physics, Chemistry and Science	Department of Education and Skills	3,458	3,575
Computer Equipment	Department of Education and Skills	1,687	600
Special Class Grant	Department of Education and Skills	191	-
Dept. Refunds/Recoupment	Department of Education and Skills	80	416
Government Networks	Department of Education and Skills	-	36,900
Medical Equipment	Department of Education and Skills	-	5,062
		932,381	915,460
		32,139,621	30,841,357

KILKENNY AND CARLOW ETB

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

2 FURTHER EDUCATION AND TRAINING RECEIPTS			Year ended 31/12/2016	Year ended 31/12/2015
Further Education	FUNDER / SPONSORING DEPT		€	€ Restated
VTOS	SOLAS	Dept. Education and Skills	2,873,636	2,658,697
Back to Education Initiative	SOLAS	Dept. Education and Skills	1,105,871	1,080,562
Adult Literacy Development Fund	SOLAS	Dept. Education and Skills	1,045,325	958,431
Youthreach	SOLAS	Dept. Education and Skills	880,599	1,099,403
Adult Education Guidance Service	SOLAS	Dept. Education and Skills	603,310	577,982
Adult Literacy - Community Education /SPIDAS	SOLAS	Dept. Education and Skills	344,009	290,574
P.L.C. Non-Pay	SOLAS	Dept. Education and Skills	150,243	143,572
Locally Devised Assessment	SOLAS	Dept. Education and Skills	95,596	118,594
Intensive Tuition	SOLAS	Dept. Education and Skills	83,172	76,551
FE Premises Repairs/Maintenance	SOLAS	Dept. Education and Skills	80,143	50,000
QQI Authentication	SOLAS	Dept. Education and Skills	52,434	9,545
Arts Education	SOLAS	Dept. Education and Skills	33,342	27,000
Psychological Services	SOLAS	Dept. Education and Skills	30,822	31,670
Momentum	SOLAS	Dept. Education and Skills	22,775	58,508
Continuing Professional Development YR and VTOS	SOLAS	Dept. Education and Skills	16,381	10,404
DEIS Family Literacy	SOLAS	Dept. Education and Skills	15,725	2,592
ALOA	SOLAS	Dept. Education and Skills	12,900	-
Legacy Issues	SOLAS	Dept. Education and Skills	2,500	12,500
Quality Framework	SOLAS	Dept. Education and Skills	695	276
Senior Traveller Centres	SOLAS	Dept. Education and Skills	(215,000)	215,000
			<hr/>	<hr/>
			7,234,478	7,421,861
Training				
Specialist Training Providers	SOLAS	Dept. Education and Skills	431,930	-
Local Training Initiatives	SOLAS	Dept. Education and Skills	1,094,047	-
Bridging Foundation & Skills Training	SOLAS	Dept. Education and Skills	1,413,354	-
Training Centre Staff & Operations	SOLAS	Dept. Education and Skills	713,038	-
Community Training Centres	SOLAS	Dept. Education and Skills	2,084,016	-
Traineeships	SOLAS	Dept. Education and Skills	641,552	-
Apprenticeships	SOLAS	Dept. Education and Skills	640,124	-
			<hr/>	<hr/>
			7,018,061	-
			<hr/>	<hr/>
			14,252,539	7,421,861
			<hr/>	<hr/>
3 STUDENT SUPPORT SERVICES RECEIPTS				
Grants and Scholarships	Department of Education and Skills		30,072	383,940
			<hr/>	<hr/>
			30,072	383,940
			<hr/>	<hr/>
4 YOUTH SERVICES RECEIPTS				
Y.P.F.S.F. STREAM 2	Department of Children and Youth Affairs		208,461	203,378
Youth Work Act (Youth Work Development Plan)	Department of Children and Youth Affairs		109,492	109,492
Y.P.F.S.F. STREAM 1	Department of Children and Youth Affairs		59,803	58,344
Y.P.F.S.F. CAPITAL	Department of Children and Youth Affairs		20,000	43,524
Youth Club Grant (Sports Dept.)	Department of Children and Youth Affairs		40,399	39,977
Youth Employability Initiative	Department of Children and Youth Affairs		35,000	-
			<hr/>	<hr/>
			473,155	454,715
			<hr/>	<hr/>

KILKENNY AND CARLOW ETB

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

5 AGENCIES and SELF-FINANCING PROJECTS

Item	PROJECT NAME	Funder	Year ended 31/12/2016				Year ended 31/12/2015				Restated
			RECEIPTS		PAYMENTS		RECEIPTS		PAYMENTS		
			€	Total	Pay	Non Pay	€	Total	Pay	Non Pay	
1	School Completion	DCYA	622,740	621,274	551,534	69,740	579,060	67,745	646,805		
2	Music Generation Carlow	Music Generation Ltd	461,307	557,658	433,483	124,175	397,624	143,206	540,830		
3	Food Clubs Supplies	DSP	419,669	372,376	-	372,376	-	400,786	400,786		
4	Student With Disabilities	HEA	70,533	33,646	23,667	9,979	19,344	8,968	28,312		
5	Skills for Work Programme	DDLETB	60,291	51,143	24,773	26,370	10,366	2,840	13,206		
6	Secondment to SEC	State Exams Commission	31,050	21,142	21,142	-	9,909	-	9,909		
7	Skill ETB Programme	CDETB	21,797	(2,856)	1,106	(3,962)	34,237	7,313	41,550		
8	Family Support Agency	TUSLA	8,700	8,942	8,622	320	3,448	4,150	7,598		
9	Creche Lease - ASD Unit	St. Catherines	2,500	2,286	-	2,286	-	-	-		
10	Leader Programme	Leader Partnership	1,800	1,519	1,519	-	3,800	2,552	2,552		
11	Worldwise Global Schools Fund	Worldwise Global Schools	1,672	1,519	-	-	1,100	-	-		
12	Rainbows	Rainbows Ireland	900	141	-	141	-	273	273		
13	Student Development Fund	NALA	587	-	-	-	-	-	-		
14	SUS Living/SUS Living ICT	SUS Living Organisation	-	7,500	-	7,500	-	8,029	8,029		
15	Leargas	Leargas	-	3,657	-	3,657	-	4,361	4,361		
16	AIB Better Ireland Programme	AIB	-	3,120	-	3,120	-	-	-		
17	TUI - National Executive Substitution	TUI	-	2,809	-	2,809	-	-	-		
18	Comenius Fund	Comenius Partnership	-	480	-	480	-	-	-		
19	Benefit Grant Scheme	FIT	-	-	-	-	5,479	-	5,479		
20	Easter/Summer Camps	Students	-	-	-	-	4,920	-	4,920		
21	Lampag	Carlow County Council	-	-	-	-	-	4,082	4,082		
22	ICT Hardware	DCENR	-	-	-	-	-	518	518		
23	Kick Start Programme	DSP	-	-	-	-	-	762	762		
			1,703,546	1,684,837	1,068,655	616,182	1,064,387	655,585	1,719,972		

KILKENNY AND CARLOW ETB

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

5 AGENCIES and SELF-FINANCING PROJECTS Contd

SELF-FINANCING PROJECTS

Item	PROJECT NAME	Funder	Year ended 31/12/2016			Year ended 31/12/2015			Restated
			RECEIPTS	PAYMENTS	Total	RECEIPTS	PAYMENTS	Total	
			€	€	€	€	€	€	
1	School Based Activities	Parents/ Students	688,609	114,035	675,132	527,327	113,122	409,091	522,213
2	School Bank Accounts	Parents/ Students	538,473	-	667,825	466,430	-	403,960	403,960
3	Book Rental Scheme	Parents/ Students	199,701	-	174,832	175,502	-	170,634	170,634
4	CIFE PLC Account	Parents/ Students	142,475	-	194,812	133,629	-	130,103	130,103
5	PLC Self Financing Ormonde	Parents/ Students	102,966	7,216	122,906	95,640	9,673	76,950	86,623
6	PLC Capitalation - Participant Contribution	Students	67,000	-	6,862	71,250	-	170,492	170,492
7	School International Exchange	International Schools	83,445	-	80,463	79,055	-	76,214	76,214
8	Examination Fees	Students	35,030	-	27,553	28,755	-	44,780	44,780
9	Scoil Aireagail Canteen A/C	Parents/ Students	33,010	-	31,802	28,245	-	26,002	26,002
10	ALCE Courses	Students	25,063	7,530	11,786	29,324	18,263	12,093	30,356
11	Centre Based Activities	Parents/ Students	23,572	547	14,916	30,477	1,474	13,474	14,948
12	Abbey Canteen/Sports Hall	Parents/ Students	13,696	-	29,371	14,167	-	10,710	10,710
13	CIFE Evening School	Parents/ Students	9,297	-	8,439	3,975	-	4,148	4,148
14	Scoil Aireagail Sports Development A/C	Parents/ Students	9,284	-	150	7,060	-	-	-
15	MVS Sports Hall & Bus Account	Parents/ Students	7,650	837	8,201	8,970	89	5,934	6,023
16	Meals (Student Collections)	Students	2,102	-	-	2,544	-	-	-
17	Cycle to Work Scheme	Employees	416	-	-	-	-	414	414
			1,981,789	130,165	2,055,050	1,702,350	142,621	1,554,999	1,697,620
			3,685,335	1,198,820	3,739,887	3,413,291	1,207,008	2,210,584	3,417,592

Agencies and Self-Financing Projects

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

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

KILKENNY AND CARLOW ETB

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

6 CAPITAL	Year ended	Year ended
	31/12/2016	31/12/2015
	€	€
Receipts		
Dept. Education & Skills	2,401,702	4,734,520
	<u>2,401,702</u>	<u>4,734,520</u>
Payments		
Extensions and Minor Building Works	4,040,002	2,487,627
Health & Safety	9,840	1,086
Design & Communications Graphics	9,780	127,044
PE Equipment	9,580	9,038
Woodwork	4,662	3,935
Science	3,485	2,386
	<u>4,077,349</u>	<u>2,631,116</u>

KILKENNY AND CARLOW ETB

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

7 Schools & Head Office Payments

	Year ended 31/12/2016			Year ended 31/12/2015 Restated Total
	Pay €	Non Pay €	Total €	€
PAY				
Instruction	25,682,928	-	25,682,928	24,812,056
Administration	2,250,238	-	2,250,238	2,300,197
Maintenance	896,870	-	896,870	981,683
			28,830,036	28,093,936
NON PAY				
Instruction	-	398,019	398,019	375,323
Administration	-	1,111,691	1,111,691	1,205,284
Maintenance	-	745,760	745,760	674,106
			2,255,470	2,254,713
ASSOCIATED PROGRAMMES				
School Services Support Fund	140,478	397,176	537,654	713,483
Book Grant - Needy Pupils	-	129,478	129,478	87,409
Examinations Supervision	102,488	-	102,488	98,198
DEIS Grant & Home School Liaison	1,586	107,762	109,348	104,494
Bus Escort Grant	41,849	-	41,849	7,290
Transition Year	7,043	44,220	51,263	46,556
Junior Certificate School Programme	-	19,423	19,423	18,252
Leaving Cert Applied (Per Capita)	-	12,135	12,135	3,051
Traveller Capitation	-	7,154	7,154	21,683
Foreign Language Assistant	-	4,590	4,590	14,754
Physics, Chemistry and Science	-	6,630	6,630	4,186
Computer Equipment	-	570	570	784
Special Class Grant	-	6,891	6,891	23,136
Dept. Refunds/Recoupment	-	176	176	464
Government Networks	-	-	-	36,900
Medical Equipment	-	1,600	1,600	1,928
Inservice Courses	-	2,274	2,274	2,462
Music Initiative Targeted Children	-	829	829	-
School Development Planning Initiative	-	469	469	540
Educational Grant - St. Patricks College	-	20	20	-
ICT Infrastructure Grant	-	-	-	8,211
Junior Certificate Science Syllabus	-	-	-	230
	293,444	741,397	1,034,841	1,194,011
			32,120,347	31,542,660

Schools & Head Office Payments

These relate to the provision of second level and PLC programmes provided in fifteen locations, catering for 5,093 participants as well as night classes in seven locations, catering for 942 participants.

KILKENNY AND CARLOW ETB

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

8 FURTHER EDUCATION AND TRAINING PAYMENTS

	Year ended 31/12/2016				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2015
	€	€	€	€	€
Further Education					
VTOS	1,072,664	288,916	1,478,646	2,840,226	3,049,724
Back to Education Initiative	705,410	364,100	-	1,069,510	1,035,479
Adult Literacy Development Fund	652,754	351,295	-	1,004,049	1,029,001
Youthreach	503,476	222,686	217,189	943,351	1,022,544
Adult Education Guidance Service	473,178	116,148	-	589,326	576,554
Adult Literacy - Community Education/SPIDAS	238,883	60,536	-	299,419	321,089
P.L.C. Non-Pay	136,540	-	-	136,540	156,240
Locally Devised Assessment	106,611	-	-	106,611	106,985
Intensive Tuition	69,953	13,140	-	83,093	84,772
FE Premises Repairs/Maintenance	-	71,174	-	71,174	45,143
QQI Authentication	7,797	46,150	-	53,947	13,884
Arts Education	26,567	5,300	-	31,867	26,850
Psychological Services	16,119	15,482	-	31,601	30,973
Momentum	5,462	7,998	-	13,460	89,012
Continuing Professional Development YR and VTOS	509	13,405	-	13,914	16,182
DEIS Family Literacy	8,333	1,219	-	9,552	13,298
ALOA	-	10,997	-	10,997	-
Legacy Issues	15,239	-	-	15,239	-
Quality Framework	-	2,200	-	2,200	695
Senior Traveller Centres	-	-	-	-	52,500
	4,039,495	1,590,746	1,695,835	7,326,076	7,670,925
Training					
Specialist Training Providers	-	357,773	167,478	525,251	-
Local Training Initiatives	-	258,373	852,749	1,111,122	-
Bridging Foundation & Skills Training	-	527,141	436,098	963,239	-
Training Centre Staff & Operations	467,344	183,464	-	650,808	-
Community Training Centres	-	1,545,239	664,858	2,210,097	-
Traineeships	-	184,885	280,039	464,924	-
Apprenticeships	-	-	617,368	617,368	-
	467,344	3,056,875	3,018,590	6,542,809	-
	4,506,839	4,647,621	4,714,425	13,868,885	7,670,925

* On 25 March 2016 the training function for counties Kilkenny and Carlow transferred from WWETB to KCETB. No gain or loss arose on this transfer. As this function only commenced in 2016, KCETB did not incur any expenditure in 2015.

9 STUDENT SUPPORT SERVICES PAYMENTS

Grants and Scholarships	-	38,453	-	38,453	379,110
	-	38,453	-	38,453	379,110

10 YOUTH SERVICES PAYMENTS

Y.P.F.S.F. STREAM 2	-	208,462	-	208,462	203,377
Youth Work Act (Youth Work Development Plan)	76,101	34,930	-	111,031	103,753
Y.P.F.S.F. STREAM 1	52,019	7,202	-	59,221	58,570
Y.P.F.S.F. CAPITAL	-	21,978	-	21,978	47,259
Youth Club Grant (Sports Dept.)	-	40,236	-	40,236	40,183
Youth Work Quality Service Standards	-	284	-	284	-
Youth Employability Initiative	-	16,568	-	16,568	-
	128,120	329,660	-	457,780	453,142

KILKENNY AND CARLOW ETB

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

11 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme					Capital	TOTAL Year ended 31/12/2016 €	TOTAL Year ended 31/12/2015 €
	Schools & Education and Head Office €	Further Education and Training €	Student Support Services €	Youth Services €	Agencies and Self-financing €			
Dept. of Education and Skills SOLAS	31,995,368	-	30,072	-	-	2,401,702	34,427,142	35,964,833
Parents/Students	95,250	14,252,539	-	-	-	-	14,252,539	7,278,289
Dept. of Children and Youth Affairs	-	-	-	-	1,981,373	-	2,076,623	1,795,549
Dept. of Social Protection	-	-	-	473,155	622,740	-	1,095,895	1,069,670
HEA	-	-	-	-	419,669	-	419,669	401,641
Bank	1,070	-	-	-	70,533	-	70,533	26,651
Léargas	-	-	-	-	-	-	1,070	1,503
HSE	-	-	-	-	-	-	-	-
Other	47,933	-	-	-	-	-	-	-
Total	32,139,621	14,252,539	30,072	473,155	3,685,335	2,401,702	52,982,424	47,249,684

KILKENNY AND CARLOW ETB

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

12 STATE FUNDING

(a) State Funding Summary

Main State Grants	Opening Balance	Received	Taken to Revenue	Closing Balance
	€	€	€	€
Schools & Head Office - Pay	(192,406)	28,950,229	28,830,036	(72,213)
Schools & Head Office - Non Pay	(974,287)	2,257,011	2,255,470	(972,746)
Associated Programmes	561,358	932,381	1,034,840	458,899
Capital	2,060,596	2,401,702	4,077,349	384,949
Further Education & Training	447,606	14,229,764	13,855,425	821,945
DCYA Funding	344,104	1,095,895	1,079,054	360,945
DSP Funding	33,213	419,669	372,376	80,506
	<u>2,280,184</u>	<u>50,286,651</u>	<u>51,504,550</u>	<u>1,062,285</u>

(b) Recurrent State Grants

When issued, Recurrent State Grants are essentially a deposit in respect of the actual grant for the year. The actual grant is determined at year end and when the actual expenditure for the year is known. This gives rise to the Recurrent State Grant asset or liability at year end.

(c) State Capital Grants

These are issued in respect of projects specifically approved by the Department of Education and Skills.

The ETB will ensure that the State's investment in the related asset is protected and will not be used as security for any other activity without prior consultation with the Department and sanction of D/PER.

(d) Use of Grants

The ETB confirms that all grants have been used only for the purpose for which they were issued.

(e) Tax Compliance

The ETB confirms that it is compliant with all relevant tax regulations.

KILKENNY AND CARLOW ETB

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

	Year ended 31/12/2016	Year ended 31/12/2015
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Department of Education and Skills	250,701	364,134
Amount due from SOLAS	338,158	115,077
Amount due from Department of Children & Youth Affairs	1,922	300
	<u>590,781</u>	<u>479,511</u>
14 Current Assets - Capital State Grants		
Amount due from Department of Education and Skills	125,726	203,510
	<u>125,726</u>	<u>203,510</u>
15 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders	9,666	22,500
	<u>9,666</u>	<u>22,500</u>

KILKENNY AND CARLOW ETB

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

	Year ended 31/12/2016	Year ended 31/12/2015
	€	€
16 Current Liabilities - Recurrent State Grants		
Amount due to Department of Education and Skills	450,147	584,766
Amount due to SOLAS	870,544	420,046
Amount due to Department of Children & Youth Affairs	79,134	60,335
	1,399,825	1,065,147
17 Current Liabilities - Capital State Grants		
Amount held for Department of Education and Skills	487,792	2,240,722
Amount held for Department of Children & Youth Affairs	-	1,978
Amount held for Other Departments	22,883	23,384
	510,675	2,266,084
18 Current Liabilities - Other Recurrent Income		
Amount held for Students	1,135,462	1,182,705
Amount held for Other Programme Funders	644,353	612,030
	1,779,815	1,794,735
19 Current Liabilities - Pay & Expense Liabilities		
Pay Liabilities	318,159	294,254
Expense Liabilities	425,962	336,244
	744,121	630,498

KILKENNY AND CARLOW ETB

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

20 Movement in Other Net Current Assets

	Balance as at 31/12/2016	Balance as at 31/12/2015	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	590,781	479,511	111,270
Increase/(Decrease) in Capital State Grants Receivable	125,726	203,510	(77,784)
Increase/(Decrease) in Other Recurrent Income Receivable	9,666	22,500	(12,834)
	726,173	705,521	20,652
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	1,399,825	1,065,147	(334,678)
(Increase)/Decrease in Capital State Grant Liabilities	510,675	2,266,084	1,755,409
(Increase)/Decrease in Other Recurrent Income Liabilities	1,779,815	1,794,735	14,920
(Increase)/Decrease in Pay and Expense Liabilities	744,121	630,498	(113,623)
	4,434,436	5,756,464	1,322,028
 Net Movement			 1,342,680

KILKENNY AND CARLOW ETB

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

21 Chief Executive's Salary

In accordance with paycales approved by the Department of Education and Skills the Chief Executive was paid €115,756 (excluding employer's P.R.S.I.) in the twelve months to December 2016. Employers PRSI of €11,450 was also paid.

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

22 Board members' expenses

Expenses are paid to Board members for travel to Board-related meetings. The aggregated expenses paid to each member in the twelve months to 31 December 2016 were

Board member		Statutory Meetings €	Interview Boards €	Attendance at Conferences/ Seminars €	Other €	Total €	Number of Board Meeting Attended
Ahern	Anne	404	-	-	-	404	5
Browne	Fergal	417	-	-	-	417	7
Brophy	Gerard	311	-	-	-	311	3
Cavanagh	Mary Hilda (Chair)	2,122	3,587	-	1,189	6,898	7
Cleere	Peter	659	1,174	209	-	2,042	6
Daly	Michael	1,016	-	209	-	1,225	6
Doran	Matt	620	929	-	-	1,549	7
Doherty	Fidelis	928	4,032	-	-	4,960	7
Foley	Denis	1,554	-	-	1,976	3,530	7
Frisby	Gerard	1,088	897	318	-	2,303	6
Gardner	Breda	146	-	318	-	464	5
Kearns	Elaine	170	-	-	-	170	2
Manogue	Richard	263	131	-	-	394	4
Mhic Cárthaigh	Caitlín	618	1,180	300	99	2,197	7
Pender	John	211	-	318	-	529	3
Shirley	Keith	452	-	-	-	452	6
Shortall	Maurice	1,166	3,236	-	23	4,425	7
Warren	Sean	523	-	-	-	523	7
Total		12,668	15,166	1,672	3,287	32,793	

KILKENNY AND CARLOW ETB

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

23 Capital Commitments

At the date of approval of the financial statements the ETB had total capital commitments of €3,482,036 which will be completely exchequer funded.

24 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2016.

KILKENNY AND CARLOW ETB

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

25 Kilkenny and Carlow ETB provides educational services from the properties listed below:

Category	Location	Status	Annual Rent	Lease expiry
Administrative Offices				
Administrative Offices	Athy Road, Carlow.	Owned	n/a	n/a
Administrative Offices	Seville Lodge, Callan Road, Kilkenny	Leased	97,000	31/07/2027
Schools				
Borris Vocational School	Borris, Co. Carlow.	Owned	n/a	n/a
Carlow Vocational School	Kilkenny Road, Carlow	Owned	n/a	n/a
Carlow Vocational School	Unit 5 Lorglen Bus. Park, Hacketstown	Leased	10,000	31/12/2017
Gaelcholaiste	Easca, Ceatharlach	Owned	n/a	n/a
Colaiste Eoin	Hacketstown, Co. Carlow	Owned	n/a	n/a
Muinebheag Vocational School	Muinebheag, Co. Carlow	Owned	n/a	n/a
Abbey Community College	Ferrybank, Via Waterford	Owned	n/a	n/a
Scoil Aireagail	Ballyhale, Co Kilkenny	Owned	n/a	n/a
Coláiste Pobail Osraí	Ormonde Road, Kilkenny	Owned	n/a	n/a
Duiske College	Graignamanagh, Co Kilkenny	Owned	n/a	n/a
Coláiste Mhuire	Johnstown, Co Kilkenny	Owned	n/a	n/a
Kilkenny City Vocational School	New Street, Kilkenny	Owned	n/a	n/a
Coláiste Cois Siuire	Mooncoin, Co Kilkenny	Owned	n/a	n/a
Grennan College	Thomastown, Co. Kilkenny	Owned	n/a	n/a
Grennan College - Equestrian Centre	Thomastown, Co. Kilkenny	Owned	n/a	n/a
Grennan College - Craft Mill	Thomastown, Co. Kilkenny	Owned	n/a	n/a
Grennan College	Car Park at Craft Mill PLC College	Leased	2,500	01/04/2017
Scoil Aireagail	Car Park for school use	Leased	2,000	31/10/2018
Centres				
Adult Education Guidance	1A Meadow Court, Burrin Street, Carlow			
Community Education	1A Meadow Court, Burrin Street, Carlow			
Youth Office	1A Meadow Court, Burrin Street, Carlow	Leased	16,650	30/04/2017
VTOS	1 - 3 Granby Row, Carlow	Leased	30,000	31/08/2018
Back to Education	18 Meadow Court, Burrin Street, Carlow	Leased	16,650	30/04/2017
Back to Education	Burrin Street, Carlow	Leased	47,232	31/12/2017
Education & Training Centre	Hacketstown Road, Carlow	Leased	8,000	30/09/2017
Adult Literacy	Tullow Road, Carlow	Leased	24,996	04/09/2020
Youthreach	Tullow Road, Carlow	Leased	55,000	04/09/2020
Childcare Centre	Kilkenny Road, Carlow	Owned	n/a	n/a
Youth Facility	Burrin Street, Carlow	Owned	n/a	n/a
Adult Education Guidance	Lower New Street, Kilkenny	Leased	63,000	31/12/2028
Adult Ed - Word Aid	43 Upper Patrick St., Kilkenny	Leased	100,000	31/12/2029
VTOS	Bishop Birch Training Inst, Waterford Rd, Kilkenny	Leased	84,624	31/12/2017
Youthreach	Lower New Street, Kilkenny	Leased	84,426	31/12/2033
Back to Education	Unit 7, Danville Business Park, Kilkenny	Leased	35,000	31/08/2019
Adult Education Office	42 Upper Patrick St., Kilkenny	Leased	18,500	31/12/2017
School Completion Programme	Seville Lodge, Callan Road, Kilkenny	Leased	13,000	31/12/2017
Ormonde College of Further Ed	Old City Presbyterian Church	Leased	23,000	14/04/2017
Training Services	Unit 4, Danville Business Park, Kilkenny	Leased	35,000	31/01/2026

KILKENNY AND CARLOW ETB

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

26 Approval of the Financial Statements

The Financial Statements for the twelve months ended 31/12/2016 were approved by the Board of Kilkenny and Carlow ETB on 16 March 2017.