

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements For Year Ended 31st December 2019

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Index to the Financial Statements for the Year Ended 31st December 2019

	Page
Statement of Board Responsibilities	3
Statement on Internal Control	4
Comptroller and Auditor General Audit Report	5
Activities and Pay Costs	6
Accounting Policies	7
Operating Statement	8
Statement of Current Assets and Current Liabilities	9
Notes To The Financial Statements	10 - 26

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

Peter Cleere
Chairperson

Date

31/8/2020

Kilkenny and Carlow Education and Training Board

Statement of System of Internal Control

Annual Accounts 2019

Responsibility for the System of Internal Control

As Chairperson of Kilkenny and Carlow Education and Training Board (KCETB), I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal control is maintained and operated.

In 2019, Kilkenny and Carlow Education and Training Board operated in accordance with the Code of Practice for the Governance of ETBs 2015 and subsequently the Code of Practice for the Governance of ETBs 2019. The 2019 Code became effective on 30 January 2019 and was adopted by the Board of KCETB on 21 March 2019.

A new board was constituted for Kilkenny and Carlow ETB on 25 July 2019. The board completed the appointment of new Finance and Audit and Risk Committees on 3 September 2019.

The Finance Committee held its first meeting on 22 October 2019 and the Audit and Risk Committee held its first meeting on 24 October 2019.

System of Internal Control

The purpose of the system of internal control is to ensure the highest standards of good governance in KCETB. The system of internal control provides for the safeguarding of assets, proper authorisation and recording of transactions, and the prevention or timely detections of any material errors or irregularities.

The Board operates an appropriate control environment through the implementation of key control procedures:

- 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 managed and operated in KCETB is based on:

- Policies and 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:

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 four times in 2019. 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)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance Audit Report
- Risk Management Reports from DOSD/Chief Risk Officer
- 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, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2019.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 13 March 2020.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met four times in 2019. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2019
- Recommendation to the Board of AFS 2019
- Monthly Income and Expenditure Accounts
- Risk Management Reports from DOSD/Chief Risk Officer

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2019.

The Finance Committee reviewed the Annual Financial Statements 2019 on 18 March 2020 and recommended their adoption to the Board.

Annual Review of Controls

KCETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit Committee at its meetings on 27 January 2020 and 13 March 2020, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2019 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This review included consideration of the following:

- A review of internal and external audit reports issued in 2019 and to date in 2020 along with an examination of minutes of meetings of the Board, Audit and Risk Committee and Finance Committee.
- Confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. The Chief Executive based this statement on assurances and information from senior managers across the organisation.
- A report on the review of controls from the Audit and Risk Committee for presentation to the Board on 24 March 2020.
- A review of Governance and Control activities in 2019 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, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer 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 Committee on a regular basis.

The Board reviewed and approved the Statement of Internal Control at its meeting of 24 March 2020.

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.

National policy requires that goods and services are procured by public tender when annual expenditure exceeds €25,000 across the whole organisation. The identification of aggregated procurement issues is being resolved through the introduction of improved processes and procedures as part of a Corporate Procurement Plan.

During 2019 the amount of identified non-compliant expenditure was €806,163, 6% of overall non-pay expenditure in 2019. The limits were exceeded in a number of areas:

1. Bus Transport €255,484 – reliant on Education Procurement Service/Department of Education and Skills (EPS) to progress
2. Woodwork class materials €78,890 – contract in place since November 2019

3. Security €71,387 – to be procured in 2020
4. Cleaning services €68,048 – contract in place since August 2019
5. Printing general - €59,171 – to be procured in 2020
6. Other €273,183 – contracts are in place for €127,274 of this expenditure for 2020 and further procurement activities in 2020 will account for the remaining €145,909.

KCETB will continue to identify areas for targeted procurement competitions as part of the Corporate Procurement Plan, however, the financial systems available to KCETB make this process challenging.

Protected Disclosure

One Protected Disclosure was received by KCETB in 2019 and was dealt with in accordance with the Protected Disclosure Act 2014 and KCETB's Protected Disclosure Policy and Procedures.

Risk Management

KCETB operates a robust and active Risk Management Framework across the organisation developed and reviewed in line with the Code of Practice for the Governance of ETBs 2019.

Specific risk management activities conducted in 2019 include:

- Adoption of Risk Management Policy
- Appointment of Chief Risk Officer
- Development and implementation of Risk Management Implementation Plan including:
 - Risk Register procedures
 - Assurance Declarations for Directors, Schools, FET centres and programmes, OSD Senior Management
 - Establishment of Risk Management sub-committees
 - Reporting and engagement with Audit and Risk Committee, IAU-ETB and Board
 - Compliance Audit Tool

Internal Audit

KCETB received two internal audit reports from IAU-ETBs in respect of 2019:

1. Youthreach Audit
2. Procurement Compliance Audit

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

The overall opinion is based on the findings identified during the audit and the range of possible opinions are as follows

- Comprehensive – system of internal control is adequate and operates effectively
- Adequate – system of internal control is generally adequate and operates effectively

- Inadequate - system of internal control is inadequate and does not operate effectively.
1. The audit fieldwork of the Youthreach audit was conducted in the spring of 2018 with the final opinion report of the IAU-ETBs received by KCETB in July 2019. The overall opinion of the IAU-ETBI on the areas audited reported an adequate opinion, finding that the system of internal control is generally adequate and operates effectively.

The auditor's recommendations from the Youthreach audit were included on the FET Risk Register and monitored in accordance with KCETB's risk management framework.

2. The Procurement Compliance Audit, which tested procurement procedures and processes, was carried out in the spring of 2019. The overall opinion of the IAU-ETB on the areas audited reported a comprehensive opinion, finding that the system of internal control for procurement in KCETB is adequate and operates effectively. .

KCETB has implemented effective policies, procedures and processes to ensure that procurement is compliant in the respect of threshold authorisations. KCETB remains committed to reducing the level of non-compliant aggregate procurement expenditure.

Sanction has been sought from DES for a dedicated Procurement Officer post which would further facilitate KCETB in efficiently and effectively managing its procurement activities. This request has been unsuccessful to date.

ICT Services

KCETB has engaged with the Department of Education and Skills (DES), Education and Training Boards Ireland (ETBI) and colleague ETBs in promoting the development of appropriate ICT services in the ETB sector. KCETB has emphasised the need for an appropriate ICT service at the ETBI Chief Executive and Director OSD Forums.

The Department is aware of requirements and is engaging with ETBI in order to develop a service infrastructure to meet these requirements. KCETB is fully engaged in this process. KCETB has also introduced operational changes to address issues such as system modification recording.

Business Continuity is another element of the ICT Audit Report and is being addressed at national level. A Business Impact Assessment is under preparation and will inform a Business Continuity Plan for each ETB.

Single Public Service Pension Scheme Statements

KCETB achieved progress on issuing annual Benefit Calculations and Statements for Members of the Single Public Service Pension Scheme, with statements issued to a significant cohort of KCETB staff. KCETB dedicated additional resources into this area in 2019 and is committed to achieving further progress in respect of Circular Letter 11/2014.

The gov.ie/DPER Benefit Statement Template calculation tool is unable to process employees who are on a rate per hour rather than a percentage of salary. This matter is being discussed at ETBI/national level.

100% of employees who are on a percentage of salary are compliant and this amounts to 1/3 of all relevant employees. The remaining 2/3 of relevant employees are on a fixed rate.

PRSI issue

KCETB considers it prudent to report that a determination from the Department of Social Protection, in respect of an employee's rate of PRSI, could result in financial implications for KCETB. A ruling in this matter was appealed to SCOPE (Department of Employment Affairs and Social Protection) by the relevant employee. No further action is possible pending the result of the appeal.

Checks were conducted to confirm that this is a one off case and is not a systematic issue. It is not possible to estimate liability prior to a final determination by SCOPE/Social Welfare Appeals Office.

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 2019, it was not required to register.

Property Management

KCETB considers it prudent to advise that seven properties which are in the beneficial ownership of KCETB are not registered with the Property Registration Authority. This is a technical matter and it is intended to register the properties as soon as funding is available. An application for funding is outstanding with the Department of Education and Skills.

Accounting Records

KCETB considers it prudent to advise that:

The system for recording financial transactions used by the majority of ETBs is an out-dated single entry system that is not fit for purpose.

KCETB requires a new fit for purpose integrated IT system.

The IT system used for paying trainees (TAPS) is a legacy system which is no longer supported and has experienced a number of technical difficulties in recent times.

These matters present a risk for KCETB. KCETB will continue to work with the Department of Education and Skills and the Project Management Office on progressing Financial Shared Services

Signed: Peter Cleere

Peter Cleere

Chairperson of Kilkenny and Carlow Education and Training Board

Date: 31/3/2020



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Kilkenny and Carlow Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Kilkenny and Carlow Education and Training Board for the year ended 31 December 2019 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities, and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2019 and the state of affairs of the Board at 31 December 2019; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

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 Kilkenny and Carlow Education and Training Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities, the statement on the system of internal control and a schedule of activities and pay costs. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The statement on internal control discloses that in 2019 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

Seamus McCarthy
Comptroller and Auditor General

31 August 2020

Appendix to the report

Responsibilities of Board Members

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

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- the keeping of proper books of account which disclose with reasonable accuracy at any time the financial position of the Board
- safeguarding the Board's assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Responsibilities of the Comptroller and Auditor General

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

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

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

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements - Year Ended 31st December 2019

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	Number of Locations *	Number of Participants **	Number of Beneficiaries ***
Second Level & Post Leaving Cert.	14	5,618	-
Further Education and Training (FET)***	65	-	14,737
Part-time / Night Classes ****	4	555	-

* Refers to locations owned or leased by KCETB.

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

For FET and part-time/night classes this is based on the individual enrolments in the calendar year.

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

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

2 Other Services

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

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

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

3 Pay Costs

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

Pay range	No. Employees	Cost in 2019 * €
0 - 59,999	1,054	19,011,130
60,000 - 69,999	127	8,338,248
70,000 - 79,999	119	8,860,279
80,000 - 89,999	36	3,000,365
90,000 - 99,999	14	1,332,746
100,000 - 109,999	14	1,453,301
110,000 - 119,999	5	578,021
Total:	1,369	42,574,090

* Cost in 2019 includes employers' PRSI.

The ETB does not make pension contributions in respect of employees.

Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January 2019 onwards, members of public service defined 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 has replaced the pension-related deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration. The amount collected in 2019 was €1,399,527 which were remitted to the Department of Education and Skills.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements - Year Ended 31st December 2019

Establishment of the Education and Training Board and the Accounting Policies

1 Establishment of the Education and Training Board

Kilkenny and Carlow 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.

2 Significant Accounting Policies

(a) Basis of Presentation

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

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

(b) Basis of Preparation

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

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

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

(c) Tangible fixed assets

All assets purchased including land and buildings, fixtures and fittings and training equipment are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(d) Stocks

All consumable stocks are expensed as purchased.

(e) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined 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 and Reform.

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

The ETB does not make any contributions towards the schemes.

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

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

(f) Lease Rentals

All lease rentals are expensed as incurred.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Operating Statement For The Year Ended 31st December 2019

	Note	Year ended 31/12/2019 €	Year ended 31/12/2018 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	38,704,392	36,783,981
Further Education and Training Grants	2	19,087,456	18,446,105
Student Support Services Grants	3	3,000	-
Youth Services Grants	4	951,932	728,913
Agencies & Self-Financing Projects	5	3,884,665	3,818,774
Capital	6	3,945,715	3,499,275
		<u>66,577,160</u>	<u>63,277,048</u>
PAYMENTS			
Post Primary Schools & Head Office	7	38,396,654	36,313,985
Further Education and Training	8	18,595,578	18,119,391
Student Support Services	9	-	-
Youth Services	10	1,003,297	694,137
Agencies & Self-Financing Projects	5	3,716,595	3,813,435
Capital	6	4,247,219	1,822,355
		<u>65,959,343</u>	<u>60,763,303</u>
Cash surplus/(deficit) for the year		617,817	2,513,745
Movement in other net current assets	21	<u>372,130</u>	<u>(2,534,035)</u>
Accrual revenue surplus/(deficit) for year		989,947	(20,290)
Revenue surplus/(deficit) at 1 January		(1,197,222)	(1,176,932)
Revenue surplus/(deficit) at 31 December	12	<u>(207,275)</u>	<u>(1,197,222)</u>

Signed

Peter Cleere

Peter Cleere
Chairperson

Date

31/3/2020

Signed

Eileen Curtis

Eileen Curtis
Chief Executive

Date

31/08/2020

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

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

	Note	Year ended 31/12/2019 €	Year ended 31/12/2018 €
Current Assets			
Recurrent State Grants	13	360,817	132,079
Capital State Grants	14	66,962	250,761
Other Recurrent Income	15	24,055	22,369
Third Party Debtors	16	328,582	2,158
Bank Balance		<u>6,067,751</u>	<u>5,449,934</u>
		<u>6,848,167</u>	<u>5,857,301</u>
Current Liabilities			
Recurrent State Grants	17	2,491,141	1,649,177
Capital State Grants	18	1,777,581	2,323,923
Other Recurrent Income	19	1,425,147	1,899,527
Pay & Expense Liabilities	20	<u>1,361,573</u>	<u>1,181,896</u>
		<u>7,055,442</u>	<u>7,054,523</u>
Net Current Assets / (Liabilities)		<u><u>(207,275)</u></u>	<u><u>(1,197,222)</u></u>
Represented By			
Revenue surplus/(deficit)	12	<u><u>(207,275)</u></u>	<u><u>(1,197,222)</u></u>

		Retained Surplus / (Deficit) 31/12/2019	Revenue Surplus / (Deficit) For 2019	Retained Surplus / (Deficit) 31/12/2018
Analysis of Revenue surplus/(deficit)				
Programme		€	€	€
Schools & Head Office		(830,809)	387,537	(1,218,346)
Agency/Self-Financing		623,534	602,409	21,125
Rounding		-	1	(1)
		<u>(207,275)</u>	<u>989,947</u>	<u>(1,197,222)</u>

Signed



Peter Cleere
Chairperson

Date

31/8/2020

Signed



Eileen Curtis
Chief Executive

Date

31/08/2020

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

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

		Year ended 31/12/2019	Year ended 31/12/2018
		€	€
1 Post Primary Schools & Head Office Receipts			
PAY			
	Sponsoring Department/Funder		
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	33,295,850	31,744,599
Retained Superannuation Contributions	Education and Skills	1,631,848	1,557,607
		34,927,698	33,302,206
NON PAY			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	2,636,063	2,191,050
Tuition Fees	Parents/Students	48,943	58,222
Insurance Dividends	Irish Public Bodies	12,745	35,134
IPB Capital Reserve	Irish Public Bodies	63,742	229,471
Rent	Other	6,114	11,594
		2,767,607	2,525,471
ASSOCIATED PROGRAMMES			
School Services Support Fund	Education and Skills	540,332	507,952
Book Grant	Education and Skills	130,137	121,629
DEIS Grant & Home School Liaison	Education and Skills	94,047	84,542
Transport Escort	Education and Skills	82,586	56,431
Transition Year	Education and Skills	57,000	56,905
Disabilities Fund	Higher Education Authority	39,556	49,593
Junior Certificate School Programme	Education and Skills	26,126	18,843
Foreign Language Assistant	Education and Skills	15,843	2,804
Traveller Capitation	Education and Skills	12,864	16,080
Others - 10 in Number	Education and Skills	10,596	41,525
		1,009,087	956,304
Total		38,704,392	36,783,981

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

2 Further Education and Training Receipts		Year ended 31/12/2019 €	Year ended 31/12/2018 €
Further Education and Training	Sponsoring Department/Funder		
VTOS	SOLAS	3,397,119	2,575,304
Community Training Centres	SOLAS	2,739,587	2,631,409
Apprenticeships	SOLAS	2,686,483	2,294,230
Local Training Initiatives	SOLAS	1,212,141	1,467,698
Back to Education Initiative	SOLAS	1,124,225	1,299,372
Youthreach	SOLAS	1,159,571	974,431
Traineeships	SOLAS	1,088,377	2,365,854
Adult Literacy	SOLAS	948,507	1,054,501
Training Centre Staff & Operations	SOLAS	905,029	959,827
Bridging Foundation & Skills Training	SOLAS	814,405	818,882
Adult Education Guidance Service	SOLAS	675,357	602,331
Community Education	SOLAS	384,697	353,215
Further Education Staff & Operations	SOLAS	383,327	-
Refugee Programme	SOLAS	340,763	125,000
Specialist Training Providers	SOLAS	334,596	422,434
Skills to Advance	SOLAS	190,952	-
FE Premises Repairs/Maintenance	SOLAS	105,000	30,036
PLC Capitation	SOLAS	103,480	112,516
QQJ Locally Devised Assessment	SOLAS	100,279	100,183
Skills for Work	SOLAS	89,625	100,000
Intensive Tuition	SOLAS	62,164	67,727
Technology Enhanced Learning	SOLAS	50,000	-
Blackspot Support	SOLAS	36,291	-
Continuing Professional Development	SOLAS	35,000	15,780
Guidance/Counselling/Psychological Services	SOLAS	33,917	36,614
Certification, Authentication & Quality	SOLAS	30,000	7,650
Re-deployment Costs	SOLAS	16,000	15,181
Recognition of Prior Learning	SOLAS	15,000	-
Explore Programme	Education and Skills	14,276	-
DEIS Family Literacy	SOLAS	11,288	15,930
Total		19,087,456	18,446,105
3 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Education and Skills	3,000	-
		3,000	-
4 YOUTH SERVICES RECEIPTS			
TYF Scheme - The Vault/Sports Development	Children and Youth Affairs	223,167	223,167
RYF Scheme - Gateway Youth Project	Children and Youth Affairs	146,995	111,412
RYF Scheme - Tullow Youth Project	Children and Youth Affairs	123,073	81,050
Youth Work Functions	Children and Youth Affairs	109,492	109,492
Technical Assistance Funding	Children and Youth Affairs	84,553	83,303
Youth Club Grant (Sports Dept.)	Children and Youth Affairs	61,386	51,940
Youth Employability Initiative	Children and Youth Affairs	38,000	-
Youth Capital Funding	Children and Youth Affairs	31,350	58,549
TYF Scheme - Callan/Castlecomer Youth Project	Children and Youth Affairs	23,811	-
TYF Scheme - New Oak/Tullow Road Project	Children and Youth Affairs	23,810	-
TYF Scheme - Rural Outreach Project	Children and Youth Affairs	23,810	-
TYF Scheme - Graiguecullen Youth Project	Children and Youth Affairs	20,686	-
Local Youth Club Equipment Grant	Children and Youth Affairs	20,434	-
Kilkenny Youth Information	Children and Youth Affairs	12,689	-
LGBTI+ Funding	Children and Youth Affairs	5,000	10,000
TYF Scheme - Carlow Traveller Project	Children and Youth Affairs	3,676	-
		951,932	728,913

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

5 AGENCIES and SELF-FINANCING PROJECTS

Item PROJECT NAME	Sponsoring Department/Funder	Year ended 31/12/2019			Year ended 31/12/2018				
		RECEIPTS €	PAYMENTS Pay €	Non Pay €	Total €	RECEIPTS €	PAYMENTS Pay €	Non Pay €	Total €
AGENCIES									
1 School Completion	Health Service Executive/TUSLA	646,740	577,971	63,520	641,491	622,740	551,830	77,771	624,601
2 Food Clubs Supplies	Employment Affairs and Social Protection	589,664	-	583,159	583,159	469,272	-	579,208	579,208
3 Music Generation Carlow	Music Generation Ltd	448,835	329,566	93,753	423,319	422,867	359,689	85,563	445,252
4 Music Generation Kilkenny	Music Generation Ltd	181,840	62,332	13,224	75,556	75,000	-	-	-
5 Exam Supervision	Education and Skills/State Exams Commission	106,324	101,467	-	101,467	86,682	90,029	-	90,029
6 Leargas	Leargas	32,391	-	21,225	21,225	-	-	65	65
7 ALCE Self Financing	Parents/ Students	28,501	27,011	30,246	57,257	50,109	15,095	18,385	33,480
8 School International Exchange	International Schools	28,255	-	27,347	27,347	1,500	-	-	-
9 TUI - National Executive Substitution	TUI	11,817	12,063	-	12,063	-	10,906	-	10,906
10 ERASMUS +	ERASMUS	10,661	-	10,769	10,769	1,325	-	980	980
11 Others - 13 In Number	Various	22,260	804	41,478	42,282	95,062	54,384	19,770	74,154
		2,107,288	1,111,214	884,721	1,995,935	1,824,557	1,081,933	776,742	1,858,675
SELF-FINANCING PROJECTS									
1 School Based Activities	Parents/ Students	885,092	103,224	779,473	882,697	834,619	122,822	655,955	778,777
2 Book Rental Scheme	Parents/ Students	219,166	-	221,853	221,853	238,014	-	255,973	255,973
3 CIFE PLC Account	Parents/ Students	197,068	15,350	140,617	155,967	164,095	8,604	143,086	151,690
4 School Bank Accounts	Parents/ Students	168,627	-	174,143	174,143	436,740	-	471,090	471,090
5 PLC Capitation - Participant Contribution	Parents/ Students	97,665	-	22,221	22,221	80,625	-	87,211	87,211
6 PLC Self Financing Ormonde	Parents/ Students	85,935	-	111,296	111,296	84,681	5,538	93,271	98,809
7 Examination Fees	Parents/ Students	67,605	-	75,710	75,710	83,515	-	49,962	49,962
8 Scoil Aireagail Canteen A/C	Parents/ Students	29,860	-	39,503	39,503	32,205	-	28,816	28,816
9 MVS Sports Hall & Bus Account	Parents/ Students	8,795	4,669	5,832	10,501	10,150	5,100	1,549	6,649
10 SCP KK Bus	Parents/ Students	8,142	-	11,054	11,054	5,760	-	4,556	4,556
11 Others - 4 In Number	Parents/ Students	9,422	400	15,315	15,715	23,813	390	20,837	21,227
		1,777,377	123,643	1,597,017	1,720,660	1,994,217	142,454	1,812,306	1,954,760
Agencies and Self-Financing Projects		3,884,665	1,234,857	2,481,738	3,716,595	3,818,774	1,224,387	2,589,048	3,813,435

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

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

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

6 CAPITAL	Year ended 31/12/2019	Year ended 31/12/2018
	€	€
Receipts		
Education & Skills	3,681,955	3,391,010
SOLAS	263,760	108,265
	<u>3,945,715</u>	<u>3,499,275</u>
Payments		
Facility	Expenditure Type	
Coláiste Mhuire Johnstown	Extension	2,216,460
CIFE/Tyndall College	ICT Equipment	517,180
Duiske College	Major Repairs	354,909
Borris Vocational School	Additional Accommodation	270,775
Abbey Community College	Roof Repairs	248,480
All Schools	ICT Digital Strategy	170,299
Coláiste Pobail Osrai/Ormonde College	Additional Accommodation	62,571
Tyndall College	Temporary Accommodation	51,528
Grennan College	Electrical Upgrade	49,118
Grennan College	Additional Accommodation	40,241
Various	Others - 37 in number	265,658
		<u>4,247,219</u>
		<u>1,822,355</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

7 Post Primary Schools & Head Office Payments

	Year ended 31/12/2019			Year ended 31/12/2018
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	31,351,247	-	31,351,247	29,522,922
Administration	2,734,403	-	2,734,403	2,652,802
Maintenance	1,049,746	-	1,049,746	905,658
	<u>35,135,396</u>	<u>-</u>	<u>35,135,396</u>	<u>33,081,382</u>
NON PAY				
Instruction	-	487,893	487,893	427,548
Administration	-	1,243,032	1,243,032	1,241,233
Maintenance	-	608,121	608,121	622,593
	<u>-</u>	<u>2,339,046</u>	<u>2,339,046</u>	<u>2,291,374</u>
ASSOCIATED PROGRAMMES				
School Services Support Fund	151,025	282,248	433,273	525,825
Book Grant	-	115,313	115,313	128,389
DEIS Grant & Home School Liaison	2,522	76,192	78,714	54,543
Transport Escort	88,387	-	88,387	62,851
Transition Year	8,509	48,525	57,034	47,390
Disabilities Fund	35,763	16,878	52,641	57,092
Junior Certificate School Programme	-	22,556	22,556	24,493
Foreign Language Assistant	-	15,843	15,843	-
Traveller Capitation	-	13,564	13,564	12,977
Others - 15 in Number	2,122	42,765	44,887	27,669
	<u>288,328</u>	<u>633,884</u>	<u>922,212</u>	<u>941,229</u>
	<u>35,423,724</u>	<u>2,972,930</u>	<u>38,396,654</u>	<u>36,313,985</u>

Schools & Head Office Payments

These relate to the provision of second level and PLC programmes provided in fourteen locations, catering for 5,618 participants as well as night classes in four locations, catering for 555 participants.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

8 Further Education and Training Payments

	Year ended 31/12/2019				Year Ended
	Pay €	Non Pay €	Allowances €	Total €	31/12/2018 €
Further Education and Training					
VTOS	1,233,368	260,456	1,579,960	3,073,784	2,963,314
Community Training Centres	-	1,725,171	915,409	2,640,580	2,705,029
Apprenticeships	178,605	523,413	1,960,011	2,662,029	2,510,418
Local Training Initiatives	-	702,995	560,460	1,263,455	1,482,332
Back to Education Initiative	869,915	376,337	-	1,246,252	1,186,967
Youthreach	680,047	205,399	198,540	1,083,986	1,027,816
Traineeships	-	672,057	541,934	1,213,991	1,343,975
Adult Literacy	604,948	359,523	-	964,471	975,449
Training Centre Staff & Operations	683,409	258,063	-	941,472	958,101
Bridging Foundation & Skills Training	-	654,248	202,564	856,812	776,335
Adult Education Guidance Service	468,602	173,692	-	642,294	650,279
Community Education	309,854	56,259	-	366,113	383,127
Further Education Staff & Operations	10,946	223,228	-	234,174	18,924
Refugee Programme	312,995	28,677	-	341,672	155,324
Specialist Training Providers	-	326,274	-	326,274	400,608
Skills to Advance	-	35,967	-	35,967	-
FE Premises Repairs/Maintenance	-	151,165	-	151,165	101,006
PLC Capitation	-	99,093	-	99,093	104,763
QOI Locally Devised Assessment	95,408	-	-	95,408	101,182
Skills for Work	24,434	40,854	-	65,288	86,611
Intensive Tuition	59,088	10,471	-	69,559	77,422
Technology Enhanced Learning	-	69,664	-	69,664	-
Blackspot Supports	-	3727	-	3,727	-
Continuing Professional Development	2,339	41,395	-	43,734	21,307
Guidance/Counselling/Psychological Services	21,237	13,934	-	35,171	34,400
Certification, Authentication & Quality	8,822	16,169	-	24,991	25,111
Re-deployment Costs	14,827	-	-	14,827	15,790
Recognition of Prior Learning	14,040	236	-	14,276	-
DEIS Family Literacy	12,293	3,056	-	15,349	13,801
Explore Programme (Education and Skills)	-	-	-	-	-
Total	5,605,177	7,031,523	5,958,878	18,595,578	18,119,391

Further Education and Training Payments

These relate to the provision of Further Education and Training programmes in 65 locations, catering for 14,737 beneficiaries.

9 STUDENT SUPPORT SERVICES PAYMENTS

Grants and Scholarships

-	-	-	-	-
-	-	-	-	-

10 YOUTH SERVICES PAYMENTS

TYF Scheme - The Vault/Sports Development	-	223,167	-	223,167	223,167
RYF Scheme - Gateway Youth Project	-	146,995	-	146,995	111,412
RYF Scheme - Tullow Youth Project	-	145,504	-	145,504	57,828
Youth Work Functions	60,561	49,424	-	109,985	113,240
Technical Assistance Funding	58,416	26,007	-	84,423	77,187
Youth Club Grant (Sports Dept.)	-	62,785	-	62,785	51,346
Youth Employability Initiative	-	18,458	-	18,458	-
Youth Capital Funding	-	72,388	-	72,388	47,501
TYF Scheme - Callan/Castlecomer Youth Project	-	23,811	-	23,811	-
TYF Scheme - New Oak/Tullow Road Project	-	23,810	-	23,810	-
TYF Scheme - Rural Outreach Project	-	23,810	-	23,810	-
TYF Scheme - Graiguecullen Youth Project	-	20,686	-	20,686	-
Local Youth Club Equipment	-	21,241	-	21,241	11,000
Kilkenny Youth Information	-	12,689	-	12,689	-
LGBTI+ Funding	-	9,869	-	9,869	-
TYF Scheme - Carlow Traveller Project	-	3,676	-	3,676	-
Youth Work Quality Service Standards	-	-	-	-	1,456
Total	118,977	884,320	-	1,003,297	694,137

11 ANALYSES OF RECEIPTS BY FUNDER

FUNDER	Post Primary Schools and Head Office €	Further Education and Training €	Programme			Agencies and Self-financing €	Capital €	TOTAL Year ended 31/12/2019 €	TOTAL Year ended 31/12/2018 €
			Student Support Services €	Youth Services €	€				
State Funding Received									
Department of Education and Skills	38,533,292	14,276	3,000	-	-	3,681,955	42,232,523	39,790,977	
SOLAS	-	19,073,180	-	-	-	263,760	19,336,940	18,554,370	
Department of Children and Youth Affairs	-	-	-	951,932	-	-	951,932	728,913	
TUSLA	-	-	-	-	655,440	-	655,440	631,440	
Department of Social Protection	-	-	-	-	589,664	-	589,664	469,272	
Music Generation	-	-	-	-	356,181	-	356,181	278,580	
State Exams Commission	-	-	-	-	106,324	-	106,324	134,663	
Léargas	-	-	-	-	43,052	-	43,052	1,325	
Higher Education Authority	39,556	-	-	-	-	-	39,556	49,593	
Dublin and Dun Laoghaire ETB	-	-	-	-	-	-	-	14,191	
Other	-	-	-	-	140,200	-	140,200	82,373	
	38,572,848	19,087,456	3,000	951,932	1,890,861	3,945,715	64,451,812	60,735,697	
Non-State funding applied to State-funding schemes									
Irish Public Bodies - Dividends/Capital Reserve	76,487	-	-	-	-	-	76,487	264,605	
Parents/Students	48,943	-	-	-	-	-	48,943	58,222	
Other	6,114	-	-	-	-	-	6,114	11,594	
	131,544	-	-	-	-	-	131,544	334,421	
Other Non-State funding									
Parents/Students	-	-	-	-	1,948,812	-	1,948,812	2,184,660	
Teachers Union of Ireland	-	-	-	-	11,817	-	11,817	-	
Other	-	-	-	-	33,175	-	33,175	22,270	
	-	-	-	-	1,993,804	-	1,993,804	2,206,930	
Total	38,704,392	19,087,456	3,000	951,932	3,884,665	3,945,715	66,577,160	63,277,048	

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

	Year ended 31/12/2019	Year ended 31/12/2018
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Department of Education and Skills		
Pay Grant Underfunding	357,404	128,848
Associated Grant Underfunding	3,413	231
Scholarship Grants Underfunding	-	3,000
Amount due from Department of Children & Youth Affairs	-	-
	<u>360,817</u>	<u>132,079</u>
14 Current Assets - Capital State Grants		
Amount due from Department of Education and Skills	66,962	250,761
	<u>66,962</u>	<u>250,761</u>
15 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	8,377	10,552
Amount due from Other Programme Funders (Non State)	15,678	11,817
	<u>24,055</u>	<u>22,369</u>
16 Current Assets - Third Party Debtors		
Amounts due from Community Training Centres	255,000	114
Amounts due from Local Training Initiatives	53,626	-
Amounts due from Specialist Training Providers	19,956	2,044
	<u>328,582</u>	<u>2,158</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

	Year ended 31/12/2019	Year ended 31/12/2018
	€	€
17 Current Liabilities - Recurrent State Grants		
Amount due to Department of Education and Skills		
Associated Grants Underspent	484,339	399,658
Pay Grant overfunding and Superannuation receipts excess	36,987	45,154
Local Receipts / Receivables Excess	291,885	243,195
Further Education Explore Programme Unspent	14,276	-
Amount due to SOLAS	1,638,616	903,405
Amount due to Department of Children & Youth Affairs	25,038	57,765
	<u>2,491,141</u>	<u>1,649,177</u>
18 Current Liabilities - Capital State Grants		
Amount held for Department of Education and Skills	1,536,127	2,159,150
Amount due to SOLAS	218,924	81,205
Amount held for Department of Children & Youth Affairs	10	61,048
Amount held for Other Departments	22,520	22,520
	<u>1,777,581</u>	<u>2,323,923</u>
19 Current Liabilities - Other Recurrent Income		
Amount held for Department of Social Protection		
Amount held for Students	874,170	1,249,672
Amount held for Other Programme Funders (State)	404,066	515,921
Amount held for Other Programme Funders (Non State)	146,911	133,934
	<u>1,425,147</u>	<u>1,899,527</u>
20 Current Liabilities - Pay & Expense Liabilities		
Pay Liabilities	297,559	318,026
Expense Liabilities	1,064,014	863,870
	<u>1,361,573</u>	<u>1,181,896</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

21 Movement in Other Net Current Assets

	Balance as at 31/12/2019 €	Balance as at 31/12/2018 €	Movement in Year €
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	360,817	132,079	228,738
Increase/(Decrease) in Capital State Grants Receivable	66,962	250,761	(183,799)
Increase/(Decrease) in Other Recurrent Income Receivable	24,055	22,369	1,686
Increase/(Decrease) in Third Party Debtors	328,582	2,158	326,424
	<u>780,416</u>	<u>407,367</u>	<u>373,049</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,491,141	1,649,177	(841,964)
(Increase)/Decrease in Capital State Grant Liabilities	1,777,581	2,323,923	546,342
(Increase)/Decrease in Other Recurrent Income Liabilities	1,425,147	1,899,527	474,380
(Increase)/Decrease in Pay and Expense Liabilities	1,361,573	1,181,896	(179,677)
	<u>7,055,442</u>	<u>7,054,523</u>	<u>(919)</u>
Net Movement			<u><u>372,130</u></u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

22 Remuneration

	2019	2018
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	42,385,338	39,998,041
Termination benefits	188,752	4,480
	42,574,090	40,002,521
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' PRSI	42,385,338	39,998,041
	42,385,338	39,998,041

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

Pay range	No. Employees	Cost in 2019*
0 - 59,999	1,054	19,011,130
60,000 - 69,999	127	8,338,248
70,000 - 79,999	119	8,860,279
80,000 - 89,999	36	3,000,365
90,000 - 99,999	14	1,332,746
100,000 - 109,999	14	1,453,301
110,000 - 119,999	5	578,021
Total:	1,369	42,574,090

* Cost in 2019 includes employers' PRSI.

(c) Termination Benefits

Termination Benefits Paid	188,752	4,480
	188,752	4,480

The termination benefits paid relate to settlements with ten staff during 2019. In 2018, termination benefits were paid to one staff member.

(d) Key Management Personnel

Key management personnel in Kilkenny and Carlow Education and Training Board 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:

Salary	318,263	388,469
Allowances	-	-
Termination Benefits	-	-
	318,263	388,469

(e) Chief Executive Salary and Benefits

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

Basic Salary Former Chief Executive (retired 31/12/2018)	-	121,908
Basic Salary Chief Executive (Acting from 01/01/2019, Appointed on 19/02/19)	105,216	-
Other	-	-
	105,216	121,908

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

The former Chief Executive retired on 31 December 2018. The new Chief Executive was in an acting capacity until they were appointed to the post on 19 February 2019.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2019

23 Specific Costs	2019	2018
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	40,725	18,126
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	56,369	6,873
Audit Fee (Annual external audit)	37,000	35,000
Other	27,858	14,804
	<u>161,952</u>	<u>74,803</u>

(b) Legal Costs and Settlements

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

Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>-</u>	<u>-</u>

In 2019, legal costs of €89,835 and settlements of €68,357 were paid by the ETB's insurers.

(c) Travel and Subsistence

Travel and subsistence costs comprise:

Domestic

- expenses paid to Board Members	27,014	29,846
- expenses paid for Board Members	-	-
- expenses paid to employees	173,074	219,956
	<u>200,088</u>	<u>249,802</u>

International

- expenses paid for Board Members	-	-
- expenses paid to employees	11,849	743
	<u>11,849</u>	<u>743</u>

Total

<u>211,937</u>	<u>250,545</u>
----------------	----------------

(d) Hospitality

Hospitality costs incurred were:

Staff Hospitality	3,780	4,586
Other	-	-
	<u>3,780</u>	<u>4,586</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

24 Board members' expenses

Expenses and fees 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 2019 were:

Board member	Statutory Meetings	Interview Boards	Attendance at			BOM	Other	Total	Number of Board Meeting Attended/Held
			Conferences/Seminars	€	€				
Browne Fergal	72	-	-	-	-	-	72	5\8	
Cavanagh Mary Hilda	801	3,340	378	53	-	-	4,572	8\8	
*Cleere Peter	415	3,149	428	86	553	-	4,631	8\8	
Daly Michael	135	-	-	80	-	-	215	3\4	
Doran Matt	90	-	-	-	-	-	90	2\4	
Doherty Fidelis	263	6,872	565	222	47	-	7,969	8\8	
Foley Denis	67	-	-	164	-	-	231	2\4	
**Frisby Gerard	542	-	-	34	2,776	-	3,352	6\8	
Gardner Breda	23	-	-	-	-	-	23	1\4	
Hennessy Karen	38	-	-	-	-	-	38	3\4	
Manogue Richard	76	130	-	-	-	-	206	3\6	
Mhic Carthaigh Caitlin	229	1,577	-	157	63	-	2,026	6\6	
***O'Regan Byrne Jenny	123	-	-	-	-	-	123	6\7	
Pender John	132	-	-	161	-	-	293	3\4	
Phelan Noel	13	-	-	-	-	-	13	2\2	
Shirley Keith	76	-	-	-	-	-	76	4\4	
Shortall Maurice	103	2,804	-	105	34	-	3,046	3\4	
Wallace Adrienne	38	-	-	-	-	-	38	4\4	
Total	3,236	17,872	1,371	1,062	3,473		27,014		

* Peter Cleere is the Chairperson of Kilkenny and Carlow Education and Training Board

** Gerard Frisby is a member of the ETBI Reserve Members Forum. Expenses in relation to this are included in Other

*** Jenny O'Regan Byrne is a representative of the National Parents Association

25 Chief Executive's Travel Expenses

	2019	2018
	€	€
Domestic Travel	5,282	4,576
Foreign Travel	-	-
	<u>5,282</u>	<u>4,576</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

26 Capital Commitments

At the date of approval of the financial statements, Kilkenny and Carlow ETB had capital commitments of €4,584,148.

All of the above capital expenditure will be Exchequer funded.

27 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 31/12/2019.

28 Additional Superannuation Contribution

€1,399,527 was deducted from staff by way of additional superannuation contribution and paid over to the Department of Education and Skills.

29 Write-Offs

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

In 2019 there was €154 written off on behalf of KCETB.

30 Annual Contribution to Education and Training Boards Ireland

KCETB made a contribution of €42,700 to ETBI in 2019.

KILKENNY AND CARLOW ETB

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

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

Category	Location	Status	Annual Rent per agreement	Lease expiry
1) Properties in use (owned)				
Administrative Offices				
Administrative Offices	Athy Road, Carlow.	Owned	n/a	n/a
Schools				
Borris Vocational School	Borris, Co. Carlow.	Owned	n/a	n/a
Gaelcholáiste	Easca, Ceatharlach	Owned	n/a	n/a
Coláiste Eoin	Hacketstown, Co. Carlow	Owned	n/a	n/a
Coláiste Aindriú	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 Osraf	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 Shuire	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
Old Slieverue Vocational School*	Slieverue, Co. Kilkenny	Owned	n/a	n/a
Old Callan Vocational School*	Callan, Co. Kilkenny	Owned	n/a	n/a
Ormonde College	Ormonde Road, Kilkenny	Owned	n/a	n/a
Centres				
Youth Facility	Burrin Street, Carlow	Owned	n/a	n/a
Childcare Centre	St. Catherines Community Services Centre	Owned	n/a	n/a
2) Properties in use (leased)				
Administrative Offices				
Administrative Offices	Seville Lodge, Callan Road, Kilkenny	Leased	113,000	31/07/2027
Schools				
Scoil Aireagail Playing Pitch	Ballyhale, Co Kilkenny	Leased	no charge	31/08/2020
Grennan College	Car Park at Craft Mill PLC College	Leased	3,500	31/03/2022
Scoil Aireagail	Car Park for school use	Leased	2,750	31/10/2028
Scoil Aireagail	Playing pitch	Leased	3,000	20/10/2023
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	18,150	31/12/2020
VTOS	1 - 3 Granby Row, Carlow	Leased	30,000	31/08/2020
Back to Education	18 Meadow Court, Burrin Street, Carlow	Leased	17,200	30/11/2020
Back to Education	Burrin Street, Carlow	Leased	47,232	31/12/2020
Adult Literacy	Tullow Road, Carlow	Leased	24,996	04/09/2020
Youthreach	Tullow Road, Carlow	Leased	55,000	04/09/2020
Adult Education Guidance	Lower New Street, Kilkenny	Leased	63,000	30/11/2028
Adult Ed - Word Aid	43 Upper Patrick St., Kilkenny	Leased	100,000	31/08/2029
VTOS	Bishop Birch Training Inst, Waterford Rd, Kilkenny	Leased	84,264	31/12/2020
Youthreach	Lower New Street, Kilkenny	Leased	84,426	30/06/2029
Back to Education	Unit 7, Danville Business Park, Kilkenny	Leased	38,000	25/08/2024
Back to Education	Unit 3, Danville Business Park, Kilkenny	Leased	24,600	31/03/2021
Adult Education Office	42 Upper Patrick St., Kilkenny	Leased	18,500	31/12/2020
Ormonde College of Further Ed	Old City Presbyterian Church	Leased	30,000	31/05/2020
Ormonde College of Further Ed	The Village Inn Business Park, Kilkenny	Leased	14,000	04/07/2020
School Completion Programme	Seville Lodge, Callan Road, Kilkenny	Leased	14,000	31/08/2020
Training Services	Unit 4, Danville Business Park, Kilkenny	Leased	35,000	31/01/2026
Training Services	Units K & L, Purcellsinch, Kilkenny	Leased	65,190	31/08/2023
Training Services	Gowran Park, Gowran, Co. Kilkenny	Leased	6,240	31/10/2020
3) Properties in use (other)				
Category		Status	Annual Rent	Lease expiry
Carlow Institute of Further Education and Training	Mortartstown, Kilkenny Road, Carlow	PPP	n/a	n/a
Tyndall College	Mortartstown, Kilkenny Road, Carlow	PPP	n/a	n/a
Training Services	Enterprise House, O'Brien Road, Carlow	Licensed	4,472	04/02/2020
4) Properties in use by third party				
Category	Occupied by	Status	Annual Rent	Lease expiry
Slieverue Vocational School	Jonah Special School	Leased	100	30/11/2028
Callan Technical School	Callan Boxing Club	Leased	100	30/11/2031
Grennan Mill Craft School	Crafts Council of Ireland	Leased	5,714	31/12/2020
Childcare Centre	St. Catherines Community Services Centre	Leased	2,500	28/08/2026
Youth Facility	Carlow Regional Youth Services	Leased	1	31/12/2025

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

32 Charity Note

KCETB has charity status under the Charities Act 2009 and is registered with the Charity Regulator. The Charity Number is 20083434.

33 Connected Persons

Transactions with connected persons during the year amounted to €3,550.

34 Events after the year end

Since the end of the reporting period, the economy and the ETB sector have been significantly affected by the COVID 19 pandemic.

However, KCETB continues to carry out its vital role in education and training while being focused on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

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

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

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

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

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

- From the commencement of the crisis, KCETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee will review the updated KCETBs risk register to take account of the specific risks arising and KCETB will develop and ensure implementation of additional control measures as required.
- The Department of Education and Skills has put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID 19. KCETB is participating in these structures to ensure a joined-up approach across the education sector.

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

35 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2019 were approved by the Board of Kilkenny and Carlow ETB on 24 March 2020.