

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements For Year Ended 31st December 2018

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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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.

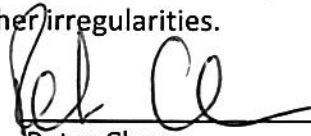
In preparing those accounts, the Board is required to

- (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
Chairperson

Date

24/7/19

Kilkenny and Carlow Education and Training Board Statement of System of Internal Control

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 2018, Kilkenny and Carlow Education and Training Board operated under the Code of Practice for the Governance of ETBs 2015 as adopted on 02 April 2015. The new Code of Practice for the Governance of ETBs 2019 became effective on 30 January 2019 and was adopted by the Board of KCETB on 21 March 2019. KCETB is currently implementing the 2019 Code.

The purpose of the system of internal control 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 and Risk 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 its opinion, operating adequate and appropriate systems of internal control;
- Engagement between the Audit and Risk Committee, Finance Committee and Board with the executive. The Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) reported to the Board in 2018. The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2018. The Director of OSD, Head of Finance, Head of Human Resources and Head of Corporate Services all reported to the Audit and Risk Committee in 2018.

- Chief Executive, who has responsibility for the financial control framework;
- Recommendations made by the C & AG in management letters or other reports;
- Recommendations made by the Internal Audit Unit;

Internal Audit

The Internal Audit function for KCETB is provided by the Internal Audit Unit – Education and Training Boards (IAU-ETB). An Audit on the “Review of the effectiveness of IT system and network availability controls” was submitted to KCETB in 2018. The audit found that KCETB does not have an adequate system of internal control pertaining to both IT systems and Network Management Controls. KCETB has engaged with the Department of Education and Skills (DES), Education and Training Boards Ireland (ETBI) and colleague ETBs in developing 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. The KCETB Director of OSD is a member of the national working group. A Business Impact Assessment is under preparation and will inform a Business Continuity Policy for KCETB. An interim contingency plan has been prepared internally and in conjunction with neighbouring ETBs.

An internal audit on Youthreach was carried out in 2018 and the report is pending.

KCETB would welcome an increase in the resourcing of the Internal Audit Unit in order to provide a more comprehensive and appropriate service.

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 cumulative procurement issues is being resolved through the introduction of improved processes and procedures as part of preparing a Procurement Plan. During 2018 the amount of identified non-compliant expenditure was €617,349. The threshold was exceeded in a number of areas: HR Agency Services €285,627, following a tendering competition a new contract came into effect in December 2018; Coach Hire €194,403, this matter is being addressed at national level; Contract Cleaning Services €80,459, a new contract will come into effect on 6 August 2019; Printing Services €56,860, a procurement competition will run in 2019.

Single Public Service Pension Scheme

KCETB considers it prudent to report the non – issuance of annual Benefits Calculation and Statement for Members of the Single Public Service Pension Scheme. All ETB’s are obliged to furnish such reports under the terms of Circular Letter 11/2014.

Additional resources and technical solutions are required to address this matter which is being discussed between ETBI, Department of Public Expenditure and Reform (DPER) and DES.

A timeline for progressing these matters is not available at present. However the introduction of Shared Services Payroll and HR Systems will partly address this issue and KCETB is scheduled to transition to Shared Services in 2020.

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 2018, it was not required to register.

Risk Management

A new Code of Practice for the Governance of Education and Training Boards became effective in January 2019. KCETB has already commenced implementing the 2019 code and will update the Risk Register to reflect new provisions in the Code.

KCETB considers it prudent to report that the Department of Social Protection are currently reviewing the rate of PRSI applicable to one employee. It is possible that this case will have financial implications when resolved.

Organisation Design Phase II is a staffing process established by DES as part of the aggregation process, to determine appropriate staffing levels within ETBs for current and future service provision. KCETB has submitted staffing proposals to DES in respect of this process and progress on this will support continued good governance practice and management. Additional funding from DES is currently being employed to respond to specific areas of service demand.

Annual Review of Controls

KCETB is committed to operating an efficient, effective and economic internal control system. At the Audit and Risk Committee meeting in March 2019, a review of the effectiveness of the systems of internal control for the year ended 31 December 2018 was carried out and was based on:

- Review of Audit Register
- Review of previous C & AG audit reports
- Review of risk management
- Review of staff training
- Review of the C & AG Audit of Financial Statements 2017
- Review of the IAU Audit on "Review of the effectiveness of IT system and network availability controls"
- Review of the effectiveness of the work of the Audit and Risk Committee
- Consultation with the Chairperson of the Finance Committee
- Review of minutes of the Finance Committee
- The Audit and Risk Committee met with officials from the C&AG in February 2019
- 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: 24/7/19

Peter Cleere
Chairperson of Kilkenny and Carlow Education and Training Board



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Ms Eileen Curtis
Chief Executive
Kilkenny and Carlow
Education & Training Board

09 August 2019

Audit of the Annual Financial Statements 2018
Kilkenny and Carlow Education and Training Board

Dear Eileen,

The C&AG certified the 2018 Annual Financial Statements of Kilkenny Carlow Education and Training Board on the 07 August 2019. Please find attached copy of the account and the audit certificate. I have forwarded a copy of the account and the audit certificate to the Secretary General, Department of Education & Skills.

I would like to express my, and the audit team's, gratitude for the assistance and support received from the staff of the education and training board in progressing the audit to completion.

A draft Management Letter will issue shortly.

If you need to discuss the above please give me a call at the number below.

Regards,


Haughton C.

Senior Auditor

Phone; 01-8638641





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 2018 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 2018 and the state of affairs of the Board at 31 December 2018; 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 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.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

7 August 2019

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 2018

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	5,321*	-
Further Education	50	4,618**	4,730**
Training	15	1,191**	-
Part-time / Night Classes	4	585**	-

* Based on Academic Year 2018/2019 Enrolment

** Based on Calendar year 2018 - FET Calendar year

A participant is a person who attends a structured program either full or part time provided by KCETB.

A beneficiary is a person who avails of a service provided by KCETB.

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 amount

Pay range*	No. Employees	Cost in 2018
0 - 59,999	1,085	19,383,971
60,000 - 69,999	118	7,697,802
70,000 - 79,999	106	7,887,349
80,000 - 89,999	28	2,338,630
90,000 - 99,999	11	1,074,361
100,000 - 109,999	11	1,138,297
110,000 - 119,999	3	348,020
130,000 - 139,999	1	134,091
Total:	1,363	40,002,521

* Pay ranges do include employers' PRSI.

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

In compliance with the Financial Emergency Measures in the Public Interest Legislation the ETB made Pension Related Deductions from employees amounting to €1,535,111 which were remitted to the Department of Education and Skills

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements - Year Ended 31st December 2018

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 benefits schemes. 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 2018

	Note	Year ended 31/12/2018	Year ended 31/12/2017
RECEIPTS		€	€
Post Primary Schools & Head Office Grants	1	36,783,981	33,667,588
Further Education and Training Grants	2	18,554,370	16,686,291
Student Support Services Grants	3	-	15,455
Youth Services Grants	4	728,913	723,255
Agencies & Self-Financing Projects	5	3,818,774	3,869,513
Capital Grants	6	3,391,010	686,583
		<u>63,277,048</u>	<u>55,648,685</u>
PAYMENTS			
Post Primary Schools & Head Office	7	36,185,137	33,892,135
Further Education and Training	8	18,275,299	16,303,296
Student Support Services	9	-	3,000
Youth Services	10	694,137	665,674
Agencies & Self-Financing Projects	5	3,813,435	3,689,063
Capital	6	1,795,295	736,339
		<u>60,763,303</u>	<u>55,289,507</u>
Cash Surplus / (Deficit) For The Year		2,513,745	359,178
Movement in Other Net Current Assets	21	<u>(2,534,035)</u>	<u>(404,858)</u>
Accrual Revenue Surplus / (Deficit) For The Year		(20,290)	(45,680)
Revenue Surplus / (Deficit) at 01 January		(1,176,932)	(1,131,252)
Revenue Surplus / (Deficit) at 31 December		<u>(1,197,222)</u>	<u>(1,176,932)</u>

Signed 

 Peter Cleere
 Chairperson

Date 24/2/19



 Eileen Curtis
 Chief Executive

Date 24/7/2019


The notes on pages 12 to 28 form part of these financial statements


KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Statement of Current Assets and Current Liabilities as at 31st December 2018

	Note	Year ended 31/12/2018 €	Year ended 31/12/2017 €
Current Assets			
Recurrent State Grants	13	494,537	652,709
Capital State Grants	14	250,761	97,612
Other Recurrent Income	15	22,369	7,900
Third Party Debtors	16	2,158	-
Bank Balance		<u>5,449,934</u>	<u>2,936,189</u>
		<u>6,219,759</u>	<u>3,694,410</u>
Current Liabilities			
Recurrent State Grants	17	2,092,840	1,285,030
Capital State Grants	18	2,242,718	482,805
Other Recurrent Income	19	1,899,527	1,902,895
Pay & Expense Liabilities	20	<u>1,181,896</u>	<u>1,200,612</u>
		<u>7,416,981</u>	<u>4,871,342</u>
Net Current Assets / (Liabilities)		<u><u>(1,197,222)</u></u>	<u><u>(1,176,932)</u></u>
Represented By			
Revenue Surplus / (Deficit)		<u><u>(1,197,222)</u></u>	<u><u>(1,176,932)</u></u>

	Retained Surplus / (Deficit) 31/12/2018	Retained Surplus / (Deficit) For 2018	Retained Surplus / (Deficit) 31/12/2017
Analysis of Revenue Surplus / (Deficit)	€	€	€
Programme			
Schools & Head Office	(1,218,346)	(41,414)	(1,176,932)
Agency/Self-Financing	21,125	21,125	-
Rounding	(1)	(1)	-
	<u><u>(1,197,222)</u></u>	<u><u>(20,290)</u></u>	<u><u>(1,176,932)</u></u>

Signed 
 Peter Cleere
 Chairperson
 Date 24/7/19


 Eileen Curtis
 Chief Executive
 Date 24/7/2019

The notes on pages 12 to 28 form part of these financial statements

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

1 Post Primary Schools & Head Office Receipts		Year ended 31/12/2018 €	Year ended 31/12/2017 €
PAY			
	Sponsoring Department/Funder		
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	31,744,599	28,951,601
Retained Superannuation Contributions	Education and Skills	1,557,607	1,493,599
		33,302,206	30,445,200
NON PAY			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	2,191,050	2,159,998
Tuition Fees	Parents/Students	58,222	71,823
Insurance Dividends	Irish Public Bodies	35,134	63,657
Capital Dividends	Irish Public Bodies	229,471	-
Bank Interest	Bank	-	621
Rent	Other	11,594	5,814
		2,525,471	2,301,913
ASSOCIATED PROGRAMMES			
School Services Support Fund	Education and Skills	507,952	502,306
Book Grant	Education and Skills	121,629	120,933
DEIS Grant & Home School Liaison	Education and Skills	84,542	85,489
Transition Year	Education and Skills	56,905	50,825
Transport Escort	Education and Skills	56,431	54,479
Disabilities Fund	Higher Education Authority	49,593	51,352
Junior Certificate School Programme	Education and Skills	18,843	20,967
Traveller Capitation	Education and Skills	16,080	9,246
Schools Excellence Fund	Education and Skills	14,554	-
LCPE Phase 1	Education and Skills	8,100	-
Physics, Chemistry and Science	Education and Skills	6,344	3,068
Leaving Cert Applied (Per Capita)	Education and Skills	4,379	9,513
Foreign Language Assistant	Education and Skills	2,804	-
Assistive Technology	Education and Skills	2,154	-
JCPA Admin	Education and Skills	1,948	2,073
Special Class Grant	Education and Skills	1,910	-
Inservice Courses	Education and Skills	866	1,608
Exam Appeal Refunds	Education and Skills	634	368
Medical Equipment	Education and Skills	-	2,127
Computer Equipment	Education and Skills	-	600
Increase in Petty Cash Floats	Education and Skills	636	5,521
		956,304	920,475
Total		36,783,981	33,667,588

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

		Year ended 31/12/2018	Year ended 31/12/2017
		€	€
2 Further Education and Training Receipts			
Further Education	Sponsoring Department/Funder		
VTOS	SOLAS	2,575,304	2,914,086
Back to Education Initiative	SOLAS	1,299,372	1,020,088
Adult Literacy	SOLAS	1,054,501	997,081
Youthreach	SOLAS	974,431	919,323
Adult Education Guidance Service	SOLAS	602,331	591,219
Community Education	SOLAS	353,215	319,351
Adult Refugee Programme	SOLAS	125,000	-
PLC Capitation	SOLAS	112,516	124,627
QQI Locally Devised Assessment	SOLAS	100,183	111,988
Skills for Work	SOLAS	100,000	-
Intensive Tuition	SOLAS	67,727	79,793
Guidance/Counselling/Psychological Services	SOLAS	36,614	31,812
FE Premises Repairs/Maintenance	SOLAS	30,036	71,174
DEIS Family Literacy	SOLAS	15,930	9,597
Continuing Professional Development	SOLAS	15,780	14,257
Legacy Issues	SOLAS	15,181	16,239
QQI Costs	SOLAS	5,185	45,046
Quality Framework	SOLAS	2,240	2,200
Quality Assurance - Development & Audit	SOLAS	225	25,000
ALOA	SOLAS	-	(1,903)
		7,485,771	7,290,978
Training			
Community Training Centres	SOLAS	2,631,409	2,719,421
Traineeships	SOLAS	2,365,854	533,683
Apprenticeships	SOLAS	2,294,230	1,289,322
Local Training Initiatives	SOLAS	1,467,698	1,731,845
Training Centre Staff & Operations	SOLAS	959,827	827,813
Bridging Foundation & Skills Training	SOLAS	818,882	1,705,306
Specialist Training Providers	SOLAS	422,434	587,923
Training Centre Capital	SOLAS	108,265	-
		11,068,599	9,395,313
Total		18,554,370	16,686,291
3 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Education and Skills	-	15,455
		-	15,455
4 YOUTH SERVICES RECEIPTS			
Transitional Youth Funding Scheme	Children and Youth Affairs	223,167	218,884
Gateway Revised Youth Funding Scheme	Children and Youth Affairs	111,412	-
Youth Work Functions	Children and Youth Affairs	109,492	119,492
Technical Assistance Funding	Children and Youth Affairs	83,303	60,937
Tullow Revised Youth Funding Scheme	Children and Youth Affairs	81,050	-
Youth Capital Funding	Children and Youth Affairs	58,549	50,000
Youth Club Grant (Sports Dept.)	Children and Youth Affairs	51,940	43,631
LGBTI+ Funding	Children and Youth Affairs	10,000	-
Local Youth Club Equipment Grant	Children and Youth Affairs	-	230,311
		728,913	723,255

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

5 AGENCIES and SELF-FINANCING PROJECTS

Item	PROJECT NAME	Sponsoring Department/Funder	Year ended 31/12/2018			Year ended 31/12/2017		
			RECEIPTS	PAYMENTS	Total	RECEIPTS	PAYMENTS	Total
			€	€	€	€	€	€
1	School Completion	Health Service Executive/TUSLA	622,740	551,830	624,601	622,740	525,415	613,324
2	Food Clubs Supplies	Employment Affairs and Social Protection	469,272	72,771	579,208	496,859	87,909	423,886
3	Music Generation Carlow	Music Generation Ltd	422,867	359,689	445,252	484,524	-	503,354
4	Book Rental Scheme	Parents/ Students	238,014	-	255,973	225,309	356,593	182,433
5	CIFE PLC Account	Parents/ Students	164,095	8,604	151,690	123,543	-	79,393
6	Exam Supervision	Education and Skills/State Exams Commission	86,682	90,029	90,029	110,417	110,239	245
7	PLC Self Financing Ormonde	Parents/ Students	84,681	5,538	93,271	94,700	7,715	98,446
8	Examination Fees	Parents/ Students	83,515	-	49,962	60,387	-	35,902
9	PLC Capitation - Participant Contribution	Parents/ Students	80,625	-	87,211	66,400	-	120,540
10	Music Generation Kilkenny	Music Generation Ltd	75,000	-	87,211	-	-	-
11	ALCE Self Financing	Parents/ Students	50,109	15,095	33,480	21,960	2,927	10,490
12	Secondment to SEC	State Exams Commission	47,981	42,862	42,862	14,827	19,946	-
13	Skills for Work	Education and Skills /DDLETB	14,191	-	-	99,193	27,847	64,967
14	Others - 18 in Number	Various	38,008	22,428	47,214	106,109	18,712	85,197
			2,477,780	1,096,075	1,410,216	2,526,968	1,069,394	2,405,563
SELF-FINANCING PROJECTS								
1	School Based Activities	Parents/ Students	826,730	122,822	768,549	746,200	108,553	632,876
2	School Bank Accounts	Parents/ Students	436,740	-	471,090	517,002	-	551,095
3	Scoil Aireagail Canteen A/C	Parents/ Students	32,205	-	28,816	33,290	-	34,677
4	Centre Based Activities	Parents/ Students	11,162	390	13,342	23,237	7,012	13,240
5	Others - 6 in Number	Parents/ Students	34,157	5,100	24,957	22,816	4,877	39,723
			1,340,994	128,312	1,178,832	1,342,545	120,442	1,163,058
Agencies and Self-Financing Projects			3,818,774	1,224,387	2,589,048	3,869,513	1,189,836	2,499,227

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 2018

6 CAPITAL	Year ended 31/12/2018	Year ended 31/12/2017																																																			
	€	€																																																			
Receipts																																																					
Education & Skills	3,391,010	686,583																																																			
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Payments																																																					
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KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

7 Post Primary Schools & Head Office Payments	Year ended 31/12/2018			Year ended 31/12/2017
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	29,394,074	-	29,394,074	27,275,499
Administration	2,652,802	-	2,652,802	2,383,191
Maintenance	905,658	-	905,658	857,791
	<u>32,952,534</u>	<u>-</u>	<u>32,952,534</u>	<u>30,516,481</u>
NON PAY				
Instruction	-	427,548	427,548	429,032
Administration	-	1,241,233	1,241,233	1,294,134
Maintenance	-	622,593	622,593	635,163
	<u>-</u>	<u>2,291,374</u>	<u>2,291,374</u>	<u>2,358,329</u>
ASSOCIATED PROGRAMMES				
School Services Support Fund	165,953	359,872	525,825	627,208
Book Grant	-	128,389	128,389	112,597
DEIS Grant & Home School Liaison	3,838	50,705	54,543	85,984
Transition Year	4,603	42,787	47,390	42,990
Transport Escort	62,851	-	62,851	39,595
Disabilities Fund	39,091	18,001	57,092	57,612
Junior Certificate School Programme	-	24,493	24,493	22,826
Traveller Capitation	-	12,977	12,977	4,863
Schools Excellence Fund	-	600	600	-
Physics, Chemistry and Science	-	3,208	3,208	3,751
Leaving Cert Applied (Per Capita)	-	8,251	8,251	6,359
Foreign Language Assistant	-	2,804	2,804	-
Assistive Technology	-	2,154	2,154	-
JCPA Admin	1,121	-	1,121	-
Special Class Grant	-	5,590	5,590	7,745
Inservice Courses	-	1,565	1,565	1,570
Exam Appeal Refunds	-	368	368	176
Medical Equipment	-	-	-	556
Computer Equipment	-	-	-	2,287
School Development Planning Initiative	-	1,849	1,849	1,206
Educational Grant - St. Patricks College	-	124	124	-
ICT Infrastructure	-	35	35	-
	<u>277,457</u>	<u>663,772</u>	<u>941,229</u>	<u>1,017,325</u>
	<u>33,229,991</u>	<u>2,955,146</u>	<u>36,185,137</u>	<u>33,892,135</u>

Schools & Head Office Payments

These relate to the provision of second level and PLC programmes provided in fourteen locations, catering for 5,321 participants as well as night classes in four locations, catering for 585 participants.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

8 Further Education and Training Payments	Year ended 31/12/2018				Year Ended 31/12/2017
	Pay €	Non Pay €	Allowances €	Total €	Total €
Further Education					
VTOS	1,176,779	331,610	1,454,925	2,963,314	2,703,508
Back to Education Initiative	783,382	403,585	-	1,186,967	1,076,969
Adult Literacy	676,120	299,329	-	975,449	1,008,839
Youthreach	536,996	245,652	245,168	1,027,816	924,116
Adult Education Guidance Service	460,647	189,632	-	650,279	579,514
Community Education	320,271	62,856	-	383,127	339,987
Adult Refugee Programme	132,283	23,041	-	155,324	-
PLC Capitation	-	104,763	-	104,763	132,067
QQI Locally Devised Assessment	101,182	-	-	101,182	111,268
Skills for Work	39,219	47,392	-	86,611	-
Intensive Tuition	64,196	13,226	-	77,422	66,526
Guidance/Counselling/Psychological Services	21,568	12,832	-	34,400	33,170
FE Premises Repairs/Maintenance	-	101,006	-	101,006	50,036
DEIS Family Literacy	9,551	4,250	-	13,801	14,373
Continuing Professional Development	161	21,146	-	21,307	13,754
Legacy Issues	15,790	-	-	15,790	15,181
QQI Costs	6,742	7,943	-	14,685	17,025
Quality Framework	-	552	-	552	1,940
Quality Assurance Development & Audit	1,004	8,870	-	9,874	12,725
Co-operation with Other Bodies	128,848	-	-	128,848	-
Operational Costs - Further Ed	-	18,924	-	18,924	-
	<u>4,474,739</u>	<u>1,896,609</u>	<u>1,700,093</u>	<u>8,071,441</u>	<u>7,100,998</u>
Training					
Community Training Centres	-	1,787,703	917,326	2,705,029	2,447,647
Traineeships	-	677,626	666,349	1,343,975	764,782
Apprenticeships	-	1,163,677	1,346,741	2,510,418	1,069,672
Local Training Initiatives	-	336,099	1,146,233	1,482,332	1,433,506
Training Centre Staff & Operations	684,922	273,179	-	958,101	838,763
Bridging Foundation & Skills Training	-	509,829	266,506	776,335	2,170,784
Specialist Training Providers	-	236,254	164,354	400,608	477,144
Capital Funding	-	27,060	-	27,060	-
	<u>684,922</u>	<u>5,011,427</u>	<u>4,507,509</u>	<u>10,203,858</u>	<u>9,202,298</u>
Total	<u>5,159,661</u>	<u>6,908,036</u>	<u>6,207,602</u>	<u>18,275,299</u>	<u>16,303,296</u>
Further Education and Training Payments					
These relate to the provision of Further Education programmes in 50 locations, catering for 9,348 participants and beneficiaries, as well as training in 15 locations, catering for 1,191 participants.					
9 STUDENT SUPPORT SERVICES PAYMENTS					
Grants and Scholarships	-	-	-	-	3,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
10 YOUTH SERVICES PAYMENTS					
Transitional Youth Funding Scheme	-	223,167	-	223,167	218,884
Gateway Revised Youth Funding Scheme	-	111,412	-	111,412	-
Youth Work Functions	77,479	35,761	-	113,240	110,954
Technical Assistance Funding	45,354	31,833	-	77,187	55,301
Tullow Revised Youth Funding Scheme	-	57,828	-	57,828	-
Youth Capital Funding	-	47,501	-	47,501	-
Youth Club Grant (Sports Dept.)	-	51,346	-	51,346	43,361
Local Youth Club Equipment	-	11,000	-	11,000	218,504
Youth Work Quality Service Standards	-	1,456	-	1,456	238
Youth Employability Initiative	-	-	-	-	18,432
	<u>122,833</u>	<u>571,304</u>	<u>-</u>	<u>694,137</u>	<u>665,674</u>

11 ANALYSES OF RECEIPTS BY FUNDER

FUNDER	Post Primary Schools and Head Office	Further Education and Training	Programme			Capital	TOTAL Year ended 31/12/2018	TOTAL Year ended 31/12/2017
			Student Support Services	Youth Services	Agencies and Self-financing			
	€	€	€	€	€	€	€	
State Funding Received								
Education and Skills	36,399,967	-	-	-	3,391,010	39,790,977	34,170,838	
SOLAS	-	18,554,370	-	-	-	18,554,370	16,686,291	
Children and Youth Affairs	-	-	728,913	-	-	728,913	723,255	
Employment Affairs and Social Protection	-	-	-	469,272	-	469,272	496,859	
State Exams Commission	-	-	-	134,663	-	134,663	125,244	
Dublin and Dun Laoghaire ETB	-	-	-	14,191	-	14,191	99,193	
Higher Education Authority	49,593	-	-	-	-	49,593	51,352	
TUSLA	-	-	-	631,440	-	631,440	631,440	
Other	-	-	-	13,398	-	13,398	26,604	
	36,449,560	18,554,370	-	728,913	1,262,964	60,386,817	53,011,076	
Non-State funding applied to State-funding schemes								
Parents/Students - tuition and repeat exam fees	58,222	-	-	-	-	58,222	71,823	
Bank - interest	-	-	-	-	-	0	621	
Irish Public Bodies - dividends	264,605	-	-	-	-	264,605	63,657	
Other	11,594	-	-	-	-	11,594	5,814	
	334,421	-	-	-	-	334,421	141,915	
Other Non-State funding								
Parents/Students	-	-	-	-	2,184,660	2,184,660	2,145,684	
Teachers Union of Ireland	-	-	-	-	-	-	9,509	
Other	-	-	-	371,150	-	371,150	340,501	
	-	-	-	371,150	2,555,810	2,555,810	2,495,694	
Total	36,783,981	18,554,370	-	728,913	3,818,774	63,277,048	55,648,685	

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to the Financial Statements - Year Ended 31 December 2018

12. State Funding	Primary Grantor Department/Office	2018		2018		2018		Change in liabilities/debtors	Surplus / (deficit) for 2018	31/12/2018 Amount due from/ (due to) grantor*
		Grant Issued	€	Receipts direct from Grantor	Receipts from other sources**	Total Receipts	Local Funding Transfer			
Education and Skills	Pay [†]	33,145,020		(31,744,599)	(1,557,607)	(33,302,206)		(50,645)		(45,154)
Post Primary Schools and Head Office	Non-Pay	2,191,050		(2,191,050)	(334,421)	(2,525,471)	231,251	44,260	(41,414)	-
	Local Funding Surpluses						(231,251)			(243,195)
	Associated Programmes			(906,711)		(906,711)		(3,447)		(349,093)
Capital		3,391,010		(3,391,010)		(3,391,010)				(1,930,908)
Student Support										3,000
Total Education and Skills*		38,727,080		(38,233,370)	(1,892,028)	(40,125,398)	-	(9,833)	(41,414)	(2,585,350)
Other Funders										
SOJAS	Further Education and Training	18,554,370		(18,554,370)				(2,796)		(855,762)
	Associated Programmes - Disabilities Fund			(49,593)		(49,593)		(6,953)		(50,334)
	Children and Youth Affairs	619,421		(619,421)		(619,421)		3,581		(104,869)
	Children and Youth Affairs/Youth Work Ireland	109,492		(109,492)		(109,492)		(6,924)		(13,944)
	Children and Youth Affairs/Tusla Programme	622,740		(622,740)		(622,740)		(549)		(289,650)
	Dublin and Dunloughaire ETB	14,191		(14,191)		(14,191)				
	State Examinations Commission	86,682		(86,682)		(86,682)		(4,232)		(66,763)
	State Examinations Commission	47,981		(47,981)		(47,981)				4,940
	Leargas									(959)
	Leargas									65
	Employment Affairs and Social Protection	469,272		(469,272)		(469,272)		(12,299)		5,612
TUSIA	Agency - Family Support	8,700		(8,700)		(8,700)		(1,013)		(12,413)
Post Primary Languages Initiative	Agency - Post Primary Languages Initiative	5,000		(5,000)		(5,000)				(5,000)
Leargas	Agency - ERASMUS	1,325		(1,325)		(1,325)				(345)
ETBI	Agency - Adult Literacy Organisers Association	3,573		(3,573)		(3,573)				(752)
NAPD	Agency - Creative Engagement Programme	500		(500)		(500)				(500)
Leader	Agency - Leader Partnership Programme	3,000		(3,000)		(3,000)				(4,859)
Total Other		20,546,247		(20,595,840)		(20,595,840)		(31,185)		(1,395,538)
Total		59,273,327		(58,829,210)	(1,892,028)	(60,721,238)		(61,018)	(41,414)	(3,960,948)

Balances are reported on an accruals basis.

Post-Primary Schools and Head Office Pay and Non-Pay grants are funded by the Department of Education and Skills having regard to anticipated income from other sources. In the case of Non-Pay, a shortfall in income that leads to excess expenditure gives rise to a deficit. Excess income is due to the Department and is not considered part of the current year grant funding - in 2018, income exceeds the anticipated receipts by €243,195.

Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €31,744,599 and retained superannuation deductions of €1,557,607. In the event, receipts relating to superannuation deductions retained by KCEIB were €13,693 (more than anticipated) and are included in receipts from the Department of Education and Skills in Note 1 - Schools & Head Office Receipts.

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further education programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. In 2018, non-pay expenditure exceeds the limit by €41,414.

The difference between the total amount paid directly by State Departments/offices of €38,233,370 above and the total in Note 11 - Analyses of Receipts by Funder of €39,790,977 is represented by the Superannuation retained of €1,557,607.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

	Year ended 31/12/2018	Year ended 31/12/2017
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Department of Education and Skills		
Pay Grant Underfunding	-	368,324
Associated Grant Underfunding	231	-
Scholarship Grants Underfunding	3,000	3,000
Amount due from SOLAS	491,306	280,457
Amount due from Department of Children & Youth Affairs	-	928
	494,537	652,709
	494,537	652,709
14 Current Assets - Capital State Grants		
Amount due from Department of Education and Skills	250,761	97,612
	250,761	97,612
	250,761	97,612
15 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	10,552	7,623
Amount due from Other Programme Funders (Non State)	11,817	277
	22,369	7,900
	22,369	7,900
16 Current Assets - Third Party Debtors		
Amounts due from Community Training Centres	114	-
Amounts due from Specialist Training Providers	2,044	-
	2,158	-
	2,158	-

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

	Year ended 31/12/2018	Year ended 31/12/2017
	€	€
17 Current Liabilities - Recurrent State Grants		
Amount due to Department of Education and Skills		
Associated Grants Underspent	399,658	373,952
Local Receipts / Receivables Excess	288,349	25,104
Amount due to SOLAS	1,347,068	854,352
Amount due to Department of Children & Youth Affairs	57,765	31,622
	<u>2,092,840</u>	<u>1,285,030</u>
18 Current Liabilities - Capital State Grants		
Amount held for Department of Education and Skills	2,159,150	409,922
Amount held for Department of Children & Youth Affairs	61,048	50,000
Amount held for Other Departments	22,520	22,883
	<u>2,242,718</u>	<u>482,805</u>
19 Current Liabilities - Other Recurrent Income		
Amount held for Students	1,249,672	1,237,407
Amount held for Other Programme Funders (State)	381,241	471,650
Amount held for Other Programme Funders (Non State)	268,614	193,838
	<u>1,899,527</u>	<u>1,902,895</u>
20 Current Liabilities - Pay & Expense Liabilities		
Pay Liabilities	318,026	372,462
Expense Liabilities	863,870	828,150
	<u>1,181,896</u>	<u>1,200,612</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

21 Movement in Other Net Current Assets

	Balance as at 31/12/2018	Balance as at 31/12/2017	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	494,537	652,709	(158,172)
Increase/(Decrease) in Capital State Grants Receivable	250,761	97,612	153,149
Increase/(Decrease) in Other Recurrent Income Receivable	22,369	7,900	14,469
Increase/(Decrease) in Third Party Debtors	2,158	-	2,158
	769,825	758,221	11,604
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,092,840	1,285,030	(807,810)
(Increase)/Decrease in Capital State Grant Liabilities	2,242,718	482,805	(1,759,913)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,899,527	1,902,895	3,368
(Increase)/Decrease in Pay and Expense Liabilities	1,181,896	1,200,612	18,716
	7,416,981	4,871,342	(2,545,639)
 Net Movement			 (2,534,035)

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

22 Remuneration

	2018	2017
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	39,998,041	36,782,906
Termination benefits	4,480	2,858
	40,002,521	36,785,764
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) plus Employer's PRSI	39,998,041	36,782,906
	39,998,041	36,782,906

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

Pay range*	No. Employees	Cost in 2018
0 - 59,999	1,085	19,383,971
60,000 - 69,999	118	7,697,802
70,000 - 79,999	106	7,887,349
80,000 - 89,999	28	2,338,630
90,000 - 99,999	11	1,074,361
100,000 - 109,999	11	1,138,297
110,000 - 119,999	3	348,020
130,000 - 139,999	1	134,091
Total:	1,363	40,002,521

* Pay ranges do include employers' PRSI.

(c) Termination Benefits

The termination benefits paid relate to settlement with one staff member during the year	4,480	2,858
	4,480	2,858

(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	388,469	355,090
Allowances	-	-
Termination Benefits	-	-
	388,469	355,090

(e) Chief Executive Salary and Benefits

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

Basic Salary	121,908	117,729
Other	-	-
	121,908	117,729

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.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31 December 2018

23 Specific Costs

	2018	2017
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal	18,126	7,780
Financial / Actuarial	35,000	71,000
Public relations/marketing	-	-
Human Resources	6,873	56,089
Other	14,804	20,619
	<u>74,803</u>	<u>155,488</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>
(c) Travel and Subsistence		
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	29,846	31,948
- expenses paid for Board Members	-	-
- expenses paid to employees	219,956	176,619
	<u>249,802</u>	<u>208,567</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	743	1,209
	<u>743</u>	<u>1,209</u>
Total	<u>250,545</u>	<u>209,776</u>
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	4,586	2,961
Other	-	-
	<u>4,586</u>	<u>2,961</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

24 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 2018 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences/ Seminars €	BOM €	Other €	Total €	Number of Board Meeting Attended/Held
Browne Fergal	204	-	-	-	-	204	5\7
Brophy Gerard	67	-	-	-	-	67	4\7
Cavanagh Mary Hilda	750	3,259	350	103	103	4,565	6\7
*Cleere Peter	522	2,930	335	132	1,251	5,170	6\7
Daly Michael	169	-	-	159	14	342	5\7
Doran Matt	246	-	-	18	-	264	5\7
Doherty Fidelis	411	5,565	323	299	87	6,685	6\7
Foley Denis	99	-	-	127	-	226	3\7
**Frisby Gerard	529	721	490	64	4,401	6,205	5\7
Gardner Breda	101	-	-	-	-	101	4\7
Hennessy Karen	38	-	-	-	-	38	5\7
Manogue Richard	76	130	-	-	-	206	4\7
Malone Joe	76	-	112	-	-	188	5\7
Mhic Carthaigh Caitlin	223	1,755	161	433	124	2,696	6\7
O' Se Diarmuid	63	-	-	-	-	63	3\7
Pender John	50	-	118	224	8	400	7\7
Reddy Eleanor	-	-	-	-	-	-	7\7
Shirley Keith	38	-	-	-	-	38	6\7
Shortall Maurice	227	1,926	-	152	83	2,388	7\7
Total	3,889	16,286	1,889	1,711	6,071	29,846	

* 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

25 Chief Executive's Travel Expenses

	2018 €	2017 €
Domestic Travel	4,576	5,884
Foreign Travel	-	-
Total	4,576	5,884

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

26 Capital Commitments

At the date of approval of the financial statements the ETB had committed and contracted for:

1. The completion of a new extension at Coláiste Mhuire Johnstown, at a cost of €2,483,293
2. The completion of additional accommodation at Borris Vocational School, at a cost of €1,210,545
3. The completion of additional accommodation at Grennan College, at a cost of €901,600
4. The completion of emergency works at Duiske College, at a cost of €423,060
5. The completion of emergency works at Abbey Community College, at a cost of €187,165
6. Sixteen other projects with a combined cost of €318,317

All of the above capital expenditure will be completely 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 31/12/2018.

28 Pension Related Deductions

€1,535,111 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

29 Annual Contribution to Education and Training Boards Ireland

KCETB made a contribution of €42,700 to ETBI in 2018.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

30 Kilkenney and Carlow ETB provides educational services from the properties listed below:

1) Properties in use

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	103,000	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
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
Scoil Aireagail Playing Pitch	Ballyhale, Co Kilkenny	Leased	n/a	31/08/2020
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 School	Thomastown, Co. Kilkenny	Owned	n/a	n/a
Grennan College	Car Park at Craft Mill PLC College	Leased	3,500	31/03/2022
Scoil Aireagail	Car Park for school use	Leased	2,500	31/10/2023
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	16,650	30/11/2019
VTOS	1 - 3 Granby Row, Carlow	Leased	30,000	31/08/2019
Back to Education	1B Meadow Court, Burrin Street, Carlow	Leased	16,650	31/12/2019
Back to Education	Burrin Street, Carlow	Leased	47,232	31/12/2019
Education & Training Centre	Hacketstown Road, Carlow	Rented	9,000	n/a
Lorglen Business Park	Hacketstown Road, Carlow	Leased	12,185	31/05/2019
Adult Literacy	Tullow Road, Carlow	Leased	24,996	04/09/2020
Youthreach	Tullow Road, Carlow	Leased	55,000	04/09/2020
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	84,264	31/12/2019
Youthreach	Lower New Street, Kilkenny	Leased	84,426	31/12/2033
Back to Education	Unit 7, Danville Business Park, Kilkenny	Leased	35,000	25/08/2019
Back to Education	Unit 3, Danville Business Park, Kilkenny	Leased	18,000	31/08/2019
Adult Education Office	42 Upper Patrick St., Kilkenny	Leased	18,500	31/12/2019
School Completion Programme	Seville Lodge, Callan Road, Kilkenny	Leased	13,000	31/12/2019
Ormonde College of Further Ed	Old City Presbyterian Church	Leased	30,000	01/06/2021
Ormonde College of Further Ed	The Village Inn Business Park, Kilkenny	Leased	14,000	04/07/2020
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

2) Properties leased to 3rd parties

Category	Occupied by	Status	Annual Rent	Lease expiry
Slieverue Vocational School	Jonah Special School	Leased	100	30/11/2028
Callan Vocational School	Callan Boxing Club	Leased	100	30/11/2031
Grennan Mill Craft School	Crafts Council of Ireland	Leased	5,714	31/12/2019
Childcare Centre	St. Catherines Community Services Centre	Leased	2,500	28/08/2026

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2018

31 Charitable Status

Kilkenny and Carlow Education and Training Board is a charity registered with the Charity Regulator under charity number 20083434.

32 Connected Persons and Related Transactions

Transactions with connected persons during the year amounted to €4,493.

33 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2018 were approved by the Board of Kilkenny and Carlow ETB on 21 March 2019.