

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements For Year Ended 31st December 2021

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


Fergal Browne
Chairperson

Date

11/5/23

Kilkenny and Carlow Education and Training Board

Statement on Internal Control

Kilkenny and Carlow Education and Training Board (KCETB) came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, KCETB took over the assets, liabilities and functions of the former Vocational Education Committees of counties Kilkenny and Carlow. With effect from 1st January 2014, KCETB took over from SOLAS, the assets, liabilities and management of the activities of the relevant training services.

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

A new Board was constituted for KCETB in July 2019, and at its meeting of September 3rd 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

Responsibility for the System of Internal Control

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

Key Control Procedures

KCETB 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 actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent KCETB 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 Boards Oversight Framework includes:

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

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

Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met seven times in 2021. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Draft Annual Financial Statements (AFS)
- Risk Management Framework
- Assurance Declarations
- 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 Schools, Head of Finance, Head of Human Resources, Head of Corporate Services, ICT Officer and Compliance Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2021 and/or 2022.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 21 March 2022.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of the Finance Committee who met four times in 2021. The work programme of the Finance Committee included consideration of:

- Draft Annual Financial Statements 2021 (AFS)
- Recommendation to the Board of AFS 2021
- Monthly Income and Expenditure Accounts
- Risk Management Reports from DOSD/Chief Risk Officer
- Capital Projects Report
- Contracts Reports

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2021. The Finance Committee reviewed the Annual Financial Statements 2021 on 22 March 2022 and recommended their adoption to the Board.

Internal Audit

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAU-ETB), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

Comprehensive: System of internal control is adequate and operates effectively.

Adequate: System of internal control is generally adequate and operates effectively.

Inadequate: System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from the 01 January 2021 - 31 December 2021;

An audit on Enrolment commenced in April 2021, the closing meeting was held 5 July 2021. KCETB have not received the finalised report to date.

An Audit on the School Meals Programme commenced in October 2021, the closing meeting was held on 26 January 2022. KCETB have not received the finalised report to date.

An Audit on Policy Compliance, conducted in 2019, was reported as adequate in 2021.

An Audit on Local Training Initiatives, conducted in 2020, reported as inadequate in 2022.

KCETB maintain an active Audit Register which captures all audit recommendations and records relevant progress.

Breaches of system internal control - Procurement

KCETB is continuing to work towards meeting its responsibilities in respect of all procurement regulations. There are instances where goods and services are procured through competitive procurement processes in line with KCETB's Procurement Policy, but the cumulative value across all 38 sites exceeds National/EU tendering thresholds.

Based on analysis of 2021 expenditure in areas where an organisation- wide e-tenders process is appropriate, expenditure totalling €165,997 has been identified as non-compliant as follows:

- (1) Category 3a: Expenditure of €67,081 for ICT Maintenance paid to nine different companies. KCETB held a tender during 2020 but were unsuccessful as insufficient information was available to suppliers. New data has been collated by KCETB and sent to the OGP who will be issuing an Expression of Interest to Framework Members in early Q2.
- (2) Category 3a: Expenditure of €26,461 for hotel catering/hotel hire of rooms for schools and centres. KCETB had an e-tender panel in place by end of March/early April 2022. Note; expenditure did not exceed threshold when based on a county basis, i.e.: Carlow hotel expenditure was €12,797 and Kilkenny hotel expenditure was €13,664.
- (3) Category 3a: Expenditure of €43,190 Fire Alarm Maintenance Systems across all KCETB schools and centres, paid to nine different companies for the above services. A tender process was conducted in 2020 but the tender submissions were deemed non-compliant and the competition was cancelled. Following consultation with the OGP, it has been agreed to utilise the new framework which was put in place in October 2021. KCETB have sent the collated data to the OGP and a letter of engagement has been received.
- (4) Category 3c: Expenditure of €3,603 was paid to three suppliers of cleaning goods. Some schools have dispensers that can only hold a particular supply of goods. One school sourced a supply at a cheaper price than the price being charged by the OGP supplier. One school acknowledged their error and stated that this will not happen again. One school wishes to use a particular cleaning agent that they say is much more effective than the equivalent OGP product. We have asked the school in question to trial the OGP product and we are awaiting feedback on same.
- (5) Category 3c: White/Electrical Goods to the value of €1,890 (1) The OGP Supplier was unable to provide the required goods or did not respond to requests. (2) Some locations noted their error in not ordering from OGP Supplier and will not make this error again.

- (6) Category 3c: Books/Past Exam Papers to the value of €8,663 were purchased during 2021 from non-contracted suppliers. Some schools were unaware the KCETB contracted supplier supplied exam papers. They have been made aware of this and this error should not re-occur.
- (7) Category 3c: Expenditure of €2,979 was paid to non-contracted cleaning suppliers for Covid related PPE. One of these suppliers has since become an approved supplier. One school required replacement sanitising tablets which are only available from a particular supplier.
- (8) Category 3a Expenditure of €7,085 for hotel catering/hotel hire of rooms for schools and centres. KCETB will have an e-tender panel in place by end of March/early April 2022 (see note 2 above)
- (9) Category 3c White/Electrical Goods to the value of €5,045 This expenditure, was for Air Purifiers that were not available from the OGP Supplier at the time. (See note 5 above)

KCETB has developed a Corporate Procurement Plan for 2021-2022, which sets out actions to address areas of identified non-compliance and other KCETB procurement needs. KCETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

Fraud

No incidents were reported under KCETB's Anti-Fraud and Corruption Policy in 2021

Protected disclosures

KCETB received no protected disclosures in 2021 under the Protected Disclosure Act 2014

Risk Management

KCETB has a Corporate Risk Management in place across the organisation. The Risk Register was reported on at each meeting of the Audit & Risk Committee in 2021 and the Committee continues to monitor the development of the KCETB Risk Management Framework.

Issues progressing at Sectoral level

Breaches of system internal control - Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. KCETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs. Due to resourcing issues with The Access Group, (including Covid-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and

Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Payroll Shared Services

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

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

Expenses including Travel and Subsistence

Processing of Expenses including Travel and Subsistence (T&S) payments is also transitioning to ESBS during 2022 and 2023.

A schedule is being developed for ETBs to migrate Expenses to ESBS during 2022 and 2023 including KCETB.

Apprentice payroll

KCETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

Learner payments

KCETB have transitioned their learner payments to the managed service set up by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) in February 2022.

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. On the 1st January 2022, Kilkenny Carlow, Tipperary and Kerry ETBs went live on Sun Financials v6.4 and DCS P2P, replacing their existing ESI Manser system, as part of a project to consolidate the existing financial management systems in use in the sector. This solution is already being used by ten other ETBs.

Covid-19 Pandemic

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

- Business Continuity Plan operated under the auspices of the Business Continuity Management Team to ensure that all services were maintained
- Covid 19 Risk Register operated to ensure that all risks associated with COVID 19 were identified and appropriate actions implemented
- KCETB complied with Public Health Guidelines at all times and implemented appropriate measures
- The integrity of the System of Internal Control remained robust during the pandemic

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 meeting on the 21 March 2022, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2021 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 22 March 2022. The Audit and Risk Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2021 and to date in 2022, met with representatives from the IAU-ETB, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit Committee presented a report (verbally and by written report) on the review of controls to the Board on 22th March 2022.
- A review of Governance and Control activities in 2021 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, Compliance Officer and ICT Working Group to the Audit and Risk Committee
 - Recommendations made by the C & AG in management letters or other reports
 - Recommendations made by the Internal Audit Unit
 - Risk Management Reports from DOSD/Chief Risk Officer
 - The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 22 of March 2022.

Signed: 
Chairman

Date: 11/5/23



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 2021 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 2021 and the state of affairs of the Board at 31 December 2021; 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 and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Andrew Harkness
For and on behalf of the
Comptroller and Auditor General

16 May 2023

Appendix to the report

Responsibilities of Board Members

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

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of 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 communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Operating Statement For The Year Ended 31st December 2021

	Note	Year ended 31/12/2021	Year ended 31/12/2020
RECEIPTS		€	€
Post Primary Schools & Head Office Grants	3	39,546,221	36,918,364
Further Education and Training Grants	4	21,744,217	23,889,548
Youth Services Grants	5	1,388,780	1,268,608
Agencies & Self-Financing Projects	6	3,390,800	3,335,847
Capital	7	4,541,266	3,442,367
		70,611,284	68,854,734
 PAYMENTS			
Post Primary Schools & Head Office	8	38,308,440	35,832,914
Further Education and Training	9	23,096,921	22,892,986
Youth Services	10	1,390,874	1,297,273
Agencies & Self-Financing Projects	11	3,203,555	2,822,121
Capital	12	4,471,210	2,922,835
		70,471,000	65,768,129
 Cash surplus/(deficit) for the year		 140,284	 3,086,605
 Movement in other net current assets	 23	 118,765	 (1,736,635)
 Accrual revenue surplus/(deficit) for year		 259,049	 1,349,970
Revenue surplus/(deficit) at 1 January		1,142,695	(207,275)
Revenue surplus/(deficit) at 31 December	14	1,401,744	1,142,695

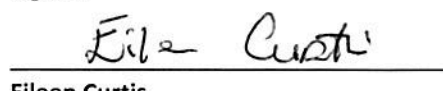
Signed



Fergal Browne
Chairperson

Date 11/5/23

Signed



Eileen Curtis
Chief Executive

Date 11/05/2023


The notes on pages 14 to 31 form part of these financial statements

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Statement of Current Assets and Current Liabilities as at 31st December 2021

	Note	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Current Assets			
Recurrent State Grants	15	156,628	577,627
Capital State Grants	16	58,367	30,641
Other Recurrent Income	17	57,519	10,427
Third Party Debtors	18	289,258	313,269
Bank Balance		<u>9,294,640</u>	<u>9,154,356</u>
		<u>9,856,412</u>	<u>10,086,320</u>
Current Liabilities			
Recurrent State Grants	19	3,437,200	4,119,667
Capital State Grants	20	2,259,338	2,144,368
Other Recurrent Income	21	1,465,272	1,579,683
Pay & Expense Liabilities	22	<u>1,292,858</u>	<u>1,099,907</u>
		<u>8,454,668</u>	<u>8,943,625</u>
Net Current Assets / (Liabilities)		<u><u>1,401,744</u></u>	<u><u>1,142,695</u></u>
Represented By			
Revenue surplus/(deficit)	14	<u><u>1,401,744</u></u>	<u><u>1,142,695</u></u>

		Retained Surplus / (Deficit) 31/12/2021	Accrual Revenue Surplus / (Deficit) For 2021	Retained Surplus / (Deficit) 31/12/2020
Analysis of Revenue surplus/(deficit)				
Programme		€	€	€
Schools & Head Office		34,112	(103,870)	137,982
Agency/Self-Financing		<u>1,367,632</u>	<u>362,919</u>	<u>1,004,713</u>
	14	<u><u>1,401,744</u></u>	<u><u>259,049</u></u>	<u><u>1,142,695</u></u>

Signed

 Fergal Browne
 Chairperson

Date 11/5/23

Signed

 Eileen Curtis
 Chief Executive

Date 11/05/2023

The notes on pages 14 to 31 form part of these financial statements

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by Kilkenny and Carlow Education and Training Board are set out below. They have been applied consistently throughout the year and preceding year.

1.2 General Information

Kilkenny and Carlow Education Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

1.3 (a) Basis of Presentation

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

(b) Revenue and Expenditure Recognition

Revenue

Oireachtas grants and other grants are recognised on a cash basis. Other receipts are recognised on a cash basis.

Expenditure

Pay

Pay expenditure is recognised on a cash basis. Pay represents remuneration to employees including ER PRSI.

Non Pay

Non pay expenditure is recognised on a cash basis. Non pay expenditure is comprised of administration and operational expenses.

Allowances

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified further education and training programmes funded by SOLAS.

The Operating Statement is presented by cash receipts and cash payments per programme grouping. The cash surplus / (deficit) is adjusted for movement in Current Assets (excl. Bank) and Current Liabilities to give an overall result for the year on an accruals basis.

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

(c) Asset and Liability Recognition

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

Recurrent State Grants

These grants constitute the core funding to the Education and Training Board.

Capital Grants

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in specified circumstances may be used to fund fixtures, fittings, equipment and furniture.

Other Recurrent Income

Agency and Self-financing Projects

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

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

Comparatives

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

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

1 Accounting Policies (continued)

(d) Tangible fixed assets

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

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure 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 directly by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education.

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

(g) Leases

All lease rentals are expensed as incurred.

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

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries***
Second Level	13	4,939	
Further Education and Training (FET)****	24		9,067
Part-time / Night Classes****	4		122

* The number of Schools/Centres from which Kilkenny and Carlow Education and Training Board provides educational services and activities.

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

*** 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 Centres Part-time/Night Classes are included in Further Education and Training (FET) numbers.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
3 Post Primary Schools & Head Office Receipts		
Department of Education		
– Pay	34,647,173	32,248,910
– Non Pay	2,233,826	3,182,181
– Associated Programmes	2,533,989	1,391,961
Department of Education - Sub Total	39,414,988	36,823,052
Tuition Fees - Students	19,813	25,651
Irish Public Bodies	108,220	63,742
Other	3,200	5,919
	39,546,221	36,918,364
4 Further Education and Training Receipts		
SOLAS	21,744,217	23,874,754
Department of Further and Higher Education, Research, Innovation and Science	-	14,794
	21,744,217	23,889,548
5 YOUTH SERVICES RECEIPTS		
Department of Children, Equality, Disability, Integration and Youth	1,388,780	1,268,608
	1,388,780	1,268,608

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2021	Year ended 31/12/2020
		€	€
School Completion	Health Service Executive/TUSLA	649,649	628,740
Food Clubs Supplies	Social Protection	596,712	570,135
Music Generation Carlow	Music Generation	360,597	400,257
Music Generation Kilkenny	Music Generation	237,348	199,555
Exam Supervision	Education/State Exams Commission	127,237	57
School International Exchange	International Schools	53,536	18,413
Other Agency - 15 in Number	Various	53,062	106,153
		2,078,141	1,923,310

SELF-FINANCING PROJECTS

School Based Activities	Parents/ Students	579,936	671,797
Book Rental Scheme	Parents/ Students	252,339	227,823
CIFE PLC Account	Parents/ Students	211,155	224,390
PLC Capitation - Participant Contribution	Parents/ Students	89,250	105,210
PLC Self Financing Ormonde	Parents/ Students	72,151	53,938
Examination Fees	Parents/ Students	63,639	78,844
Other Self Financing - 4 in Number	Parents/ Students	44,189	50,535
		1,312,659	1,412,537

Total		3,390,800	3,335,847
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7 Capital Receipts

	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Education	4,338,191	3,176,791
SOLAS	203,075	265,576
	4,541,266	3,442,367

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

8 Post Primary Schools & Head Office Payments	Year ended 31/12/2021			Year ended 31/12/2020
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	30,835,112	-	30,835,112	28,781,666
Administration	2,668,469	-	2,668,469	2,787,729
Maintenance	850,608	-	850,608	801,334
	<u>34,354,189</u>	<u>-</u>	<u>34,354,189</u>	<u>32,370,729</u>
 NON PAY	 <u>-</u>	 <u>2,306,126</u>	 <u>2,306,126</u>	 <u>2,296,127</u>
 ASSOCIATED PROGRAMMES				
COVID 19 Enhanced Supervision Support	433,351	-	433,351	102,885
COVID 19 Hand Sanitiser & PPE	-	269,202	269,202	189,493
School Services Support Fund	96,699	153,286	249,985	272,959
ESBS Shared Services	19,633	117,387	137,020	49,516
COVID 19 Cleaning Supports Grant	116,606	6,577	123,183	49,692
Book Grant	-	114,044	114,044	137,324
Transport Escort	78,649	-	78,649	100,648
Transition Year	5,971	72,205	78,176	40,865
DEIS Grant & Home School Liaison	3,104	63,735	66,839	84,371
Others - 20 in Number	23,952	73,724	97,676	138,305
	<u>777,965</u>	<u>870,160</u>	<u>1,648,125</u>	<u>1,166,058</u>
	<u>35,132,154</u>	<u>3,176,286</u>	<u>38,308,440</u>	<u>35,832,914</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

9 Further Education and Training Payments

Further Education and Training	Year ended 31/12/2021			Year Ended 31/12/2020	
	Pay €	Non Pay €	Allowances €	Total €	Total €
PLC	4,613,799	-	-	4,613,799	4,428,652
Apprenticeships	181,753	271,140	2,235,759	2,688,652	2,277,514
Community Training Centres	-	1,732,360	886,718	2,619,078	2,889,684
VTOS	1,044,177	180,149	1,135,562	2,359,888	2,668,726
Further Education Staff & Operations	1,110,630	898,915	-	2,009,545	1,537,850
Training Centre Staff & Operations	821,133	225,018	-	1,046,151	937,825
Youthreach	591,036	188,019	263,144	1,042,199	1,023,452
Back to Education Initiative	702,863	313,916	-	1,016,779	865,659
Adult Literacy	483,595	255,282	-	738,877	657,943
Local Training Initiatives	-	494,795	191,941	686,736	1,222,512
Adult Education Guidance Service	400,011	208,687	-	608,698	632,300
Bridging Foundation & Skills Training	-	465,675	30,478	496,153	638,972
Specialist Training Providers	-	257,411	159,600	417,011	421,014
Community Education	241,709	130,355	-	372,064	160,248
Traineeships	-	225,943	100,929	326,872	502,761
Explore	-	-	-	-	10,496
Others - 21 in Number	889,559	1,164,860	-	2,054,419	2,017,378
Total	11,080,265	7,012,525	5,004,131	23,096,921	22,892,986

10 YOUTH SERVICES PAYMENTS

Youth Services Payments	Year ended 31/12/2021			Year Ended 31/12/2020	
	Pay €	Non Pay €	Total €	Total €	Total €
UBU Scheme	-	913,963	913,963	-	442,991
ETB Youth Grant	156,080	90,935	247,015	-	233,458
Local Youth Club Grant	-	87,835	87,835	-	46,508
Youth Capital Grant Scheme	-	62,758	62,758	-	33,578
Kilkenny Youth Information	-	52,028	52,028	-	50,760
Transitional Youth Funding Scheme	-	-	-	-	306,200
Revised Youth Funding Scheme	-	-	-	-	137,582
Others - 6 in Number	-	27,275	27,275	-	46,196
Total	156,080	1,234,794	1,390,874	1,390,874	1,297,273

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

11 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/Funder	Year ended 31/12/2021			Year ended
		Pay	Non Pay	Total	31/12/2020
		€	€	€	€
School Completion	Health Service Executive/TUSLA	567,519	69,710	637,229	606,736
Food Clubs Supplies	Social Protection	-	561,809	561,809	503,136
Music Generation Kilkenny	Music Generation	238,591	191,754	430,345	169,224
Music Generation Carlow	Music Generation	292,502	70,302	362,804	348,967
Exam Supervision	Education/State Exams Commission	174,575	759	175,334	-
Other Agency - 13 in Number	Various	14,069	53,094	67,163	49,815
		1,287,256	947,428	2,234,684	1,677,878

SELF-FINANCING PROJECTS

School Based Activities	Parents/ Students	44,508	366,298	410,806	598,727
Book Rental Scheme	Parents/ Students	-	185,785	185,785	192,046
CIFE PLC Account	Parents/ Students	3,349	114,292	117,641	154,879
Examination Fees	Parents/ Students	-	94,309	94,309	35,862
PLC Capitation - Participant Contribution	Parents/ Students	-	40,254	40,254	49,583
PLC Self Financing Ormonde	Parents/ Students	326	58,740	59,066	44,881
Other Self Financing - 8 in Number	Parents/ Students	-	61,010	61,010	68,265
		48,183	920,688	968,871	1,144,243

Total

1,335,439 1,868,116 3,203,555 2,822,121

12 Capital Payments

Facility	Expenditure Type	Year ended	Year ended
		31/12/2021	31/12/2020
		€	€
Grennan College	Additional Accommodation	1,117,695	36,584
Jonah Special School	Refurbishment	884,507	30,829
Borris Vocational School	Additional Accommodation	657,337	662,550
Education Campus Kilkenny	New Build	330,401	249,721
All Schools	ICT - Digital Strategy	329,633	276,112
All Schools	COVID 19 - Minor Capital Works	237,897	535,278
SOLAS Capital	Various	232,867	68,075
All Schools	Equipment	192,908	-
Colaiste Mhuire	Temporary Accommodation	188,050	-
Various	Others - 30 in number	299,915	1,063,686
		4,471,210	2,922,835

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

13 ANALYSES OF RECEIPTS BY FUNDER

FUNDER	Programme						TOTAL Year ended 31/12/2021 €	TOTAL Year ended 31/12/2020 €
	Post Primary Schools and Head Office €	Further Education and Training €	Youth Services €	Agencies and Self- financing €	Capital €			
State Funding Received								
Department of Education	39,414,988	-	-	-	4,338,191	43,753,179	39,999,843	
Department of Further and Higher Education, Research, Innovation and Science	-	-	-	-	-	-	14,794	
SOLAS	-	21,744,217	-	-	203,075	21,947,292	24,140,330	
Department of Children, Equality, Disability, Integration and Youth	-	-	1,388,780	-	-	1,388,780	1,268,608	
TUSLA	-	-	-	658,349	-	658,349	637,440	
Department of Social Protection	-	-	-	596,712	-	596,712	570,135	
Music Generation	-	-	-	300,000	-	300,000	466,206	
State Exams Commission	-	-	-	127,237	-	127,237	-	
Léargas	-	-	-	18,902	-	18,902	62,619	
Other	-	-	-	145,975	-	145,975	3,572	
	39,414,988	21,744,217	1,388,780	1,847,175	4,541,266	68,936,426	67,163,547	
Non-State funding applied to State-funding schemes								
Irish Public Bodies - Dividends/Capital Reserve	108,220	-	-	-	-	108,220	63,742	
Parents/Students	19,813	-	-	156,445	-	176,258	159,257	
Other	3,200	-	-	-	-	3,200	5,919	
	131,233	-	-	156,445	-	287,678	228,918	
Other Non-State funding								
Parents/Students	-	-	-	1,320,709	-	1,320,709	1,425,257	
Teachers Union of Ireland	-	-	-	9,679	-	9,679	12,063	
Other	-	-	-	56,792	-	56,792	24,949	
	-	-	-	1,387,180	-	1,387,180	1,462,269	
Total	39,546,221	21,744,217	1,388,780	3,390,800	4,541,266	70,611,284	68,854,734	

Kilkenny and Carlow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

Primary Grantor Department/Office	Project	2021		2021		Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2020 ^d	31/12/2021 Amount due from/ (due to) Grantor
		Grant Issued	2021	2021	Transfers				
		€	€	€	€	€	€	€	€
Department of Education Post Primary Schools and Head Office	Pay ^b	34,397,203	(33,027,346)	(1,619,827)	(34,647,173)	34,354,189	25,617	-	155,423
	Non-Pay ^c	2,403,840	(2,233,826)	(131,233)	(2,365,059)	2,306,126	64,930	(103,870)	-
	Local Funding Surpluses								(462,860)
	Associated Programmes	2,534,342	(2,533,989)	(2,533,989)	(2,533,989)	1,648,125	3,797	-	(1,534,020)
Capital	4,338,191	(4,338,191)	(4,338,191)	(4,338,191)	4,238,343	(14,077)	-	(1,960,147)	
Total Department of Education		43,673,576	(42,133,352)	(1,751,060)	(43,884,412)	42,546,783	80,267	(103,870)	(3,801,604)
Other Funders									
Department of Further and Higher Education, Research, Innovation and Science	Explore	-	-	-	-	-	-	-	(18,574)
SOLAS	Further Education and Training *	21,744,218	(21,744,217)	-	(21,744,217)	23,096,921	140,803	-	(1,407,013)
SOLAS	Capital	203,075	(203,075)	-	(203,075)	232,867	-	-	(215,133)
		21,947,293	(21,947,292)	-	(21,947,292)	23,329,788	140,803	-	(1,622,146)
Department of Children, Equality, Disability, Integration and Youth	Youth Services	1,324,884	(1,324,884)	-	(1,324,884)	1,328,116	12,036	-	(13,528)
Department of Children, Equality, Disability, Integration and Youth	Capital	63,896	(63,896)	-	(63,896)	62,758	(1,973)	-	(3,171)
		1,388,780	(1,388,780)	-	(1,388,780)	1,390,874	10,063	-	(16,699)
Department of Rural and Community Development	Capital	(22,520)	-	-	-	-	-	-	(22,520)
Department of Social Protection	Food Clubs	(26,674)	(596,712)	-	(596,712)	561,809	(46,232)	-	(107,809)
Tusla	School Completion	649,649	(649,649)	-	(649,649)	637,229	4,845	-	(325,004)
Tusla	Counselling	8,700	(8,700)	-	(8,700)	6,587	700	-	(19,313)
		658,349	(658,349)	-	(658,349)	643,816	5,545	-	(344,317)
Music Generation	Music Generation	441,500	(441,500)	(156,445)	(597,945)	793,149	26,106	-	(85,113)
Leargas	Leargas	18,902	(18,902)	-	(18,902)	3,423	-	-	(84,774)
State Examinations Commission	Examination Supervision	26	(127,237)	-	(127,237)	175,334	260	-	48,383
Leader	Agency - Leader Partnership Programme	500	(500)	-	(500)	6,761	(60)	-	(2,942)
Other	Agency	3,975	(3,975)	-	(3,975)	1,024	-	-	(6,506)
Total State		388,390	(592,114)	(156,445)	(748,559)	979,691	26,306	-	(130,952)
Total Non State	Agency and Self Financing	(818,863)	-	(1,387,180)	(1,387,180)	1,018,239	210	362,919	(824,675)
Total State and Non State		(7,225,023)	(67,316,599)	(3,294,685)	(70,611,284)	70,471,000	216,962	259,049	(6,889,296)

* The opening balance has been amended to allow for a €6,090 correction.

Kilkenny and Carlow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

14 Source and Use of Funds (continued)

Reconciliation of Amount due From/ (Due to) Grantor to Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities

	31/12/2021	31/12/2020
	€	€
Amount due from/ (due to) Grantor at 31 December	(6,889,296)	(7,225,023)
Bank Balance (Page 13)	9,294,640	9,154,356
Third Party Debtors (Note 18)	289,258	313,269
Pay & Expenses Liabilities (Note 22)	(1,292,858)	(1,099,907)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	1,401,744	1,142,695

Notes

- a Opening balances** Balances are reported on an accruals basis.
- b Pay** Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €33,027,346 and anticipated receipts from Retained Superannuation Contributions of €1,618,665. Actual receipts of Retained Superannuation Contributions were €1,619,827 which is €1,162 more than anticipated.
- c Non Pay** Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €2,233,826 and forecasted locally raised receipts of €24,000. In 2021 actual locally raised receipts were €130,603 (Locally raised receipts includes an IPB Capital Dividend of €63,742 which was not included in original forecast estimate) resulting in a surplus of receipts of €106,603 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.
- d Total State funding** The difference between the total amount received from grantors of €67,316,600 above and the total in Note 13 - Funding of €68,936,427 is represented by Retained Superannuation Contributions of €1,619,827.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

15 Current Assets - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	156,585	450,294
Associated Grant Underfunding	43	126,494
Amount due from Department of Children, Equality, Disability, Integration and Youth	-	839
	<u>156,628</u>	<u>577,627</u>
16 Current Assets - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount due from Department of Education	58,367	30,641
	<u>58,367</u>	<u>30,641</u>
17 Current Assets - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount due from Other State bodies	48,383	26
Amount due from Non-State bodies	9,136	10,401
	<u>57,519</u>	<u>10,427</u>
18 Current Assets - Third Party Debtors	31/12/2021	31/12/2020
	€	€
Amounts due from Community Training Centres	255,000	255,000
Amounts due from Local Training Initiatives	13,902	33,313
Amounts due from Specialist Training Providers	19,956	19,956
Amounts due from PLC students	400	5,000
	<u>289,258</u>	<u>313,269</u>
19 Current Liabilities - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due to Department of Education		
Associated Grants Underspent	1,534,063	778,447
Pay Grant overfunding and Superannuation receipts excess	1,162	27,504
Local Receipts / Receivables Excess	462,860	364,987
Amount due to Department of Further and Higher Education, Research, Innovation and Science	18,574	18,574
Amount due to SOLAS	1,407,013	2,900,520
Amount due from Department of Children, Equality, Disability, Integration and Youth	13,528	29,635
	<u>3,437,200</u>	<u>4,119,667</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

20 Current Liabilities - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount held for Department of Education	2,018,514	1,876,863
Amount due to SOLAS	215,133	244,925
Amount held for Department of Children, Equality, Disability Integration and Youth	3,171	60
Amount held for Other Departments	22,520	22,520
	<u>2,259,338</u>	<u>2,144,368</u>

21 Current Liabilities - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount held for Other State bodies	631,461	750,419
Amount held for Non-State bodies	833,811	829,264
	<u>1,465,272</u>	<u>1,579,683</u>

22 Current Liabilities - Pay & Expense Liabilities	31/12/2021	31/12/2020
	€	€
Pay Liabilities	419,516	367,931
Expense Liabilities	873,342	731,976
	<u>1,292,858</u>	<u>1,099,907</u>

23 Movement in Other Net Current Assets

	Balance as at 31/12/2021	Balance as at 31/12/2020	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	156,628	577,627	(420,999)
Increase/(Decrease) in Capital State Grants Receivable	58,367	30,641	27,726
Increase/(Decrease) in Other Recurrent Income Receivable	57,519	10,427	47,092
Increase/(Decrease) in Third Party Debtors	289,258	313,269	(24,011)
	<u>561,772</u>	<u>931,964</u>	<u>(370,192)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	3,437,200	4,119,667	682,467
(Increase)/Decrease in Capital State Grant Liabilities	2,259,338	2,144,368	(114,970)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,465,272	1,579,683	114,411
(Increase)/Decrease in Pay and Expense Liabilities	1,292,858	1,099,907	(192,951)
	<u>8,454,668</u>	<u>8,943,625</u>	<u>488,957</u>
Net Movement			<u>118,765</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

24 Remuneration

	31/12/2021	31/12/2020
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	47,773,058	44,573,625
Termination benefits	-	-
	47,773,058	44,573,625
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' PRSI	47,773,058	44,573,625
	47,773,058	44,573,625

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

Pay range	No. Employees	Cost in 2021*
0 - 59,999	1,044	21,992,814
60,000 - 69,999	99	6,514,087
70,000 - 79,999	130	9,677,172
80,000 - 89,999	64	5,361,993
90,000 - 99,999	14	1,314,938
100,000 - 109,999	14	1,471,823
110,000 - 119,999	6	682,347
120,000 - 129,1000	5	616,491
130,000 - 139,1001	0	0
140,000 - 149,1002	1	141,393
Total:	1,377	47,773,058

* Cost in 2021 includes employers' PRSI.

(c) Termination Benefits

Termination Benefits Paid

There were no termination benefit settlements during 2021 or 2020.

(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:

	31/12/2021	31/12/2020
	€	€
Salary	452,933	405,464
Allowances	-	-
Termination Benefits	-	-
	452,933	405,464

(e) Chief Executive Salary and Benefits

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

Basic Salary Chief Executive	138,394	109,671
Other	-	-
	138,394	109,671

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 2021

25 Specific Costs	31/12/2021	31/12/2020
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	17,025	28,385
Financial / Actuarial	14,025	4,023
Human Resources	13,531	35,274
Audit Fee (Annual external audit)	-	39,200
Other	29,456	61,806
	<u>74,037</u>	<u>168,688</u>
(b) Legal Costs and Settlements		
	31/12/2021	31/12/2020
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>-</u>	<u>-</u>
There were no legal costs and settlements paid by KCETBs insurance body.		
(c) Travel and Subsistence		
	31/12/2021	31/12/2020
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	2,672	9,055
- expenses paid for Board Members	-	-
- expenses paid to employees	45,098	72,081
	<u>47,770</u>	<u>81,136</u>
International		
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-
	<u>-</u>	<u>-</u>
Total	<u>47,770</u>	<u>81,136</u>
(d) Hospitality		
	31/12/2021	31/12/2020
	€	€
Hospitality costs incurred were:		
Staff Hospitality	1,944	4,379
Other	-	-
	<u>1,944</u>	<u>4,379</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

26 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregated expenses paid to each member in the twelve months to 31 December 2021 were:

Board member		Statutory	Interview	Attendance at	BOM	Other	Total	Total
		Meetings	Boards	Conferences/ Seminars				
		€	€	€	€	€	€	€
Cavanagh	Mary Hilda	-	107	-	-	-	107	3,250
*Cleere	Peter	-	1,258	-	32	332	1,622	6,110
Doherty	Fidelis	-	655	-	68	47	770	5,330
Mhic Carthaigh	Caitlin	-	48	-	-	125	173	652
Total		-	2,068	-	100	504	2,672	15,342

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

27 Committee Fees

31/12/2021	31/12/2020
€	€

The following fees were paid to Non Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members: 2021 - 1, 2020 - 1)

4,260	1,778
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Finance Committee (FC) (No. of Non Board FC members: 2021 - 3, 2020 - 2)

5,696	1,846
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9,956	3,624
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28 Chief Executive's Travel Expenses

31/12/2021	31/12/2020
€	€

Domestic Travel

1,025	1,021
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Foreign Travel

-	-
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1,025	1,021
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KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

29 Capital Commitments

At 31 December 2021 KCETB had capital commitments of €9,772,439 (2020 €4,635,718).
All of the above capital expenditure will be Exchequer funded.

30 Lease Commitments

At 31 December 2021 KCETB had future minimum lease payments under non-cancellable operating leases as follows:

	31/12/2021	31/12/2020
	€	€
Leases which expire:		
Within one year	890,244	288,064
Between two and five years	1,840,423	529,379
After five years	725,980	3,105,300
	<u>3,456,647</u>	<u>3,922,743</u>

31 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 31/12/2021.

32 Additional Superannuation Contribution

The ETB does not make pensions contributions in respect of employees. Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €1,364,535 (2020 €1,290,304) which were remitted to the Department of Education.

33 Retirement Benefit Costs

During 2021 a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

34 Write-Offs

In 2020 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 2021, €285 was written off on behalf of KCETB.

35 Annual Contribution to Education and Training Boards Ireland

KCETB made a contribution of €42,700 to ETBI in 2021.

36 Charity Note

KCETB has charity status under the Charities Act 2009 and is registered with the Charity Regulator. The Charity Number is CHY 20923.

37 Connected Persons

There were no transactions with connected persons during the year.

Kilkenny and Carlow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

38 Property
KCETB provides educational service and activities from the properties listed below:

OWNED			
Category	Location	Annual Rent per agreement €	Expiry Date
Primary level, Post Primary Level and Centres			
Borris Vocational School	Borris, Co. Carlow	n/a	n/a
Gaelcholáiste	Easca, Ceatharlach	n/a	n/a
Coláiste Eoin	Hacketstown, Co. Carlow	n/a	n/a
Coláiste Aindriú	Muinebheag, Co. Carlow	n/a	n/a
Scoil Aireagail	Ballyhale, Co Kilkenny	n/a	n/a
Coláiste Pobail Osraí	Ormonde Road, Kilkenny	n/a	n/a
Duiske College	Graignamanagh, Co Kilkenny	n/a	n/a
Coláiste Mhuire	Johnstown, Co Kilkenny	n/a	n/a
Kilkenny City Vocational School	New Street, Kilkenny	n/a	n/a
Coláiste Cois Siuire	Mooncoin, Co Kilkenny	n/a	n/a
Grennan College	Thomastown, Co. Kilkenny	n/a	n/a
Ormonde College of Further Ed	Ormonde Road, Kilkenny	n/a	n/a
Grennan College - Equestrian Centre	Thomastown, Co. Kilkenny	n/a	n/a
Grennan College - Craft Mill	Thomastown, Co. Kilkenny	n/a	n/a
Administration Offices			
Administrative Offices	Athy Road, Carlow	n/a	n/a

Property not Owned - Leased			
Category	Location	Annual Rent per agreement €	Expiry Date
Primary level, Post Primary Level and Centres			
Adult Education Guidance, Community Education, Youth Office	1A Meadow Court, Burrin St, Carlow	18,150	31/12/2022
VTOS	1 - 3 Granby Row, Carlow	30,000	31/08/2022
Back to Education	1B Meadow Court, Burrin Street, Carlow	17,500	30/11/2022
Back to Education	Burrin Street, Carlow	47,232	31/12/2022
Adult Literacy & Carlow Youthreach	Tullow Road, Carlow	79,996	04/09/2022
Adult Education Guidance	Lower New Street, Kilkenny	63,000	30/11/2028
Adult Ed - Word Aid	43 Upper Patrick St., Kilkenny	100,000	31/12/2029
VTOS	Bishop Birch Training Inst, Waterford Rd, Kilkenny	91,102	31/12/2021
Youthreach	Lower New Street, Kilkenny	84,426	31/12/2029
Back to Education	Unit 7, Danville Business Park, Kilkenny	39,900	25/08/2024
Back to Education	Unit 3, Danville Business Park, Kilkenny	22,000	31/03/2023
Adult Education Office	42 Upper Patrick St., Kilkenny	18,500	31/08/2029
Ormonde College of Further Ed	Old City Presbyterian Church	30,000	01/06/2023
Ormonde College of Further Ed	The Village Inn Business Park, Kilkenny	14,000	04/07/2023
School Completion Programme	Seville Lodge, Callan Road, Kilkenny	14,000	31/12/2022
Training Services	Unit 4, Danville Business Park, Kilkenny	35,000	31/01/2026
Training Services	Units K & L, Purcellsinch, Kilkenny	65,190	31/08/2023
Training Services	Enterprise House, O'Brien Road, Carlow	5,312	04/02/2023
Grennan College	Car Park at Craft Mill PLC College	3,500	30/03/2022
Scoil Aireagail Playing Pitch(Carmelites)	Ballyhale, Co Kilkenny	-	31/05/2022
Scoil Aireagail Car Park	Ballyhale, Co Kilkenny	2,750	31/10/2028
Scoil Aireagail, Prefabricated Classrooms	Ballyhale, Co Kilkenny	15,350	31/12/2023
Scoil Aireagail, Playing Pitch (School)	Ballyhale, Co Kilkenny	3,000	20/10/2023
Music Generation Programme	Room 2, 1st Floor, Parliament Street, Kilkenny	6,120	31/05/2023
Administration Offices			
Administrative Offices	Seville Lodge, Callan Road, Kilkenny	125,000	31/07/2027

Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement €	Expiry Date
Tyndall College	Mortarstown, Kilkenny Road, Carlow	PPP	n/a	n/a
Tyndall College - Sports Hall	Mortarstown, Kilkenny Road, Carlow	PPP	n/a	n/a
Carlow Institute of Further Education	Mortarstown, Kilkenny Road, Carlow	PPP	n/a	n/a
Abbey Community College	Ferrybank, Waterford	Owned by the Ministe	n/a	n/a

Properties in use by a 3rd Party				
Category	Location	Status	Annual Rent per agreement €	Expiry Date
Old Slieverue Vocational School (Jonah)	Slieverue Co Kilkenny	Leased	100	30/11/2028
Old Callan Technical School	Callan, Co Kilkenny	Leased	100	30/11/2031
Borris Viaduct	Borris, Co Carlow	Leased	100	18/11/2050
Youth Facility-The Vault	Burrin Street, Carlow	Leased	1	30/11/2024
Childcare Centre	St Catherines, Carlow	Leased	2,500	28/08/2026

Notes:

A land swop was transacted between KCETB and Kilkenny County for land at Newtown, Thomastown

The transfer facilitated recreation and amenity facilities for Grennan College

KCETB acquired 1.86 acres of land and disposed of 1.22 acres of land to facilitate recreation and sporting facilities at Grennan College

Owned - KCETB/DE hold full title and ownership of these properties, with the exception of 4 properties which are currently undergoing 1st Registration in conjunction with the Department of Education and Eversheds (KCETB Legal advisors for Property Management)

Leased - KCETB holds a lease for these properties

Third Party - Properties in use by a third party have leases/license in place

PPP - Public Private Partnership

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2021

39 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. KCETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working for home.

Notwithstanding the impact of COVID 19, KCETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

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

In 2021 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school - €518,228
- Department of Education - COVID 19 Additional Supervision Arrangements - €442,713
- SOLAS - COVID 19 FET overheads - €326,507
- Department of Children, Equality, Disability, Integration and Youth - Youth Services - €24,778

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

- Cleaning supports
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Minor Works including classroom reconfiguration
- Additional short term COVID related leases
- Software licences and IT equipment
- Calculated grades aides

The additional costs incurred were partially offset by savings in the areas of

- Substitution costs
- Travel and subsistence
- Consumables
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where allowances would normally be paid to learners but where prolonged centre closures meant some classes did not take place as scheduled and there was a drop in learner payments.

On 24/09/2021 KCETB refunded the Department of Education unspent COVID 19 funding of €202,496.

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

- 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 reviewed the updated risk register to take account of the specific risks arising from COVID 19 and KCETB developed and implemented additional control measures as required
- The Department of Education 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 2022 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. Within the Further Education and Training Sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

40 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2021 were approved by the Board of Kilkenny and Carlow ETB on 22 March 2022.