

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements For Year Ended 31st December 2022

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.

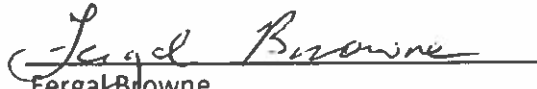
In preparing those accounts, the Board is required to

- (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

30/11/23

Kilkenny and Carlow Education and Training Board

Statement on Internal Control

Kilkenny and Carlow Education and Training Board 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 county Kilkenny and county Carlow. With effect from 1st January 2014, KCETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centre/s.

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

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

Responsibility for the System of Internal Control

As Chairperson of KC Education and Training Board, 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

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 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 five times in 2022. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance Audit Report
- Risk Management Reports from DOSD/Chief Risk Officer
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Director of OSD, Director of FET, Director of Schools provided reports on operation of controls and finances and met with the Audit and Risk Committee in 2022 and/or 2023.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 15 March 2023.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met four times in 2022. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2022 (AFS)
- Recommendation to the Board of AFS 2022
- Monthly Income and Expenditure Accounts
- Risk Management Reports from DOSD/Chief Risk Officer

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2022.

The Finance Committee reviewed the Annual Financial Statements 2022 on 16 March 2023 and recommended their adoption to the Board.

Internal Audit

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

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

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

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

The following internal audit reviews were carried out in the period from the 01 January 2022 - 31 December 2022;

An audit on Enrolment was carried out during 2021 and 2022 with the final report received from IAU-ETBs in October 2022. The report was considered by the Audit and Risk committee on 21 September 2022. The report opinion is that there was an adequate system of controls in place. A total of 5 recommendations were made – 1 high, 2 medium and 2 low. KCETB has addressed all recommendations.

Internal audits on 1. School Meals and 2. Local Training Initiatives, were received in December 2022 and considered by the Audit and Risk Committee in 2023.

Breaches of internal control system

Procurement

KCETB is continuing to work towards meeting its responsibilities in respect of all procurement regulations. The implementation of three high value frameworks were put in place to address residual non-compliance issues. The introduction of a new financial system requiring greater supporting evidence has reduced instances on non-compliance.

Based on analysis of 2022 expenditure in areas where an organisation wide e-tenders process is appropriate, non-compliant expenditure totalling €9,674.26 has been identified as follows:

- Expenditure of €2,679.00 was paid for sewing machines, the FET centre administrator was unaware that these machines were included in the framework.
- Expenditure of €2,252.91 was paid for waste disposal services outside the OGP framework.
- Expenditure of €1,167.73 was paid for reference books by a FET centre who was unaware that these books were included in the schoolbook's framework.
- Expenditure of €1,418.75 was paid video production by a FET centre. The service supplied was cheaper than comparable verbal quotes received from existing framework members. No record of quotes was available.
- Expenditure of €735.98 was paid for tools and equipment which may have been available from a framework member. No record of the reasoning to purchase outside the framework was available.
- Expenditure of €692.00 was paid for novels by a school who were unaware that these books were included in the schoolbook's framework.
- Expenditure of €380.00 was paid on PE equipment. No record was available to explain why it was not bought from the framework members.
- Expenditure of €348.09 was paid for metal. A partial quote from the supplier was provided but did not account for the full invoice.

KCETB has developed a Corporate Procurement Plan for 2022-2023, which sets out its strategy 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 KCETBs Fraud Policy in 2022

Protected Disclosures

KCETB received no protected disclosures in 2022 under the Protected Disclosure Act 2014

Risk Management

KCETB has a Corporate Risk Management in place across the organisation. The Risk register was reviewed by the Audit and Risk Committee in 2022 and the Committee continues to monitor the development of the KCETB Strategic Risk Management plan.

Issues progressing at Sectoral level.

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 2022. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs.

In October 2022, software changes were deployed to the ETB Payroll Shared Services People XD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations. An SPS Data Hub has been established by ESBS and a pilot is underway with one ETB to collate data for SPS pension benefit statements and SPS Databank. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Payroll Shared Services

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

Payroll

The migration of KCETB payroll to ESBS for all staff took place 1 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 he/she has fulfilled her responsibilities in relation to the requirements of the Memorandum of Understanding, the Service Management Agreement and the Data Processing Agreements that have been signed and are 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 being rolled out. KCETB are scheduled to transition their expenses to the ESBS in 2023.

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) February 2022.

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. During 2022, Kilkenny Carlow, Tipperary, Kerry, Kildare Wicklow and Mayo Sligo Leitrim 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 now being used by 15 of the 16 ETBs with a project being progressed to migrate CD ETB in January 2024. Plans are being put in place to migrate the first two ETBs (Cavan Monaghan and Cork ETBs) to full finance shared services in 2023.

Covid-19 Pandemic

Assessments of the impact of Covid-19 were carried out and the results demonstrate that KCETB has maintained all services and the system of internal control during this period.

Annual Review of Controls

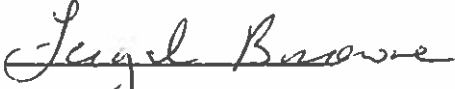
KCETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee, at its meeting on the 15 March 2023, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2022 in the manner 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 meetings on 15 March 2023. 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 2022 and to date in 2023. The ARC met with representatives from the C&AG and the IAU-ETBs IN 2022. The ARC examined minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 21 March 2023.

- A review of Governance and Control activities in 2022 included:
 - 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 to the Audit and Risk Committee
 - Recommendations made by the C & AG in management letters or other reports
 - Recommendations made by the Internal Audit Unit
 - Risk Management Reports from DOSD/Chief Risk Officer
 - The Risk Register that is kept up-to-date and presented to the Audit Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 21 of March 2023.

Signed: 
Chairman

Date: 30/11/23



Ard Reachtair 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 2022 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 2022 and the state of affairs of the Board at 31 December 2022; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of 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

4 December 2023

Appendix to the report

Responsibilities of Board Members

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

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

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of 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 2022

	Note	Year ended 31/12/2022 €	Year ended 31/12/2021 €
RECEIPTS			
Post Primary Schools & Head Office Grants	3	42,534,564	39,546,221
Further Education and Training Grants	4	24,922,045	21,744,217
Youth Services Grants	5	1,561,423	1,388,780
Agencies & Self-Financing Projects	6	4,374,207	3,390,800
Capital	7	2,686,054	4,541,266
		<u>76,078,293</u>	<u>70,611,284</u>
PAYMENTS			
Post Primary Schools & Head Office	8	41,905,378	38,308,440
Further Education and Training	9	26,112,624	23,096,921
Youth Services	10	1,514,388	1,390,874
Agencies & Self-Financing Projects	11	3,956,575	3,203,555
Capital	12	2,647,658	4,471,210
		<u>76,136,623</u>	<u>70,471,000</u>
Cash surplus/(deficit) for the year		(58,330)	140,284
Movement in other net current assets	23	<u>612,463</u>	<u>118,765</u>
Accrual revenue surplus/(deficit) for year		554,133	259,049
Revenue surplus/(deficit) at 1 January		1,401,744	1,142,695
Revenue surplus/(deficit) at 31 December	14	<u>1,955,877</u>	<u>1,401,744</u>

Signed



Fergal Browne
Chairperson

Date

30/11/23

Signed



Eileen Curtis
Chief Executive

Date

30/11/2023

The notes on pages 17 to 32 form part of these financial statements

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

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

	Note	Year ended 31/12/2022 €	Year ended 31/12/2021 €
Current Assets			
Recurrent State Grants	15	247,535	156,628
Capital State Grants	16	150,575	58,367
Other Recurrent Income	17	9,405	57,519
Third Party Debtors	18	296,984	289,258
Bank Balance		<u>9,236,310</u>	<u>9,294,640</u>
		<u>9,940,809</u>	<u>9,856,412</u>
Current Liabilities			
Recurrent State Grants	19	2,238,111	3,437,200
Capital State Grants	20	2,412,258	2,259,338
Other Recurrent Income	21	1,715,326	1,465,272
Pay & Expense Liabilities	22	<u>1,619,237</u>	<u>1,292,858</u>
		<u>7,984,932</u>	<u>8,454,668</u>
Net Current Assets / (Liabilities)		<u><u>1,955,877</u></u>	<u><u>1,401,744</u></u>
Represented By			
Revenue surplus/(deficit)	14	<u><u>1,955,877</u></u>	<u><u>1,401,744</u></u>

		Retained Surplus / (Deficit) 31/12/2022	Accrual Revenue Surplus / (Deficit) For 2022	Retained Surplus / (Deficit) 31/12/2021
Analysis of Revenue surplus/(deficit)				
Programme		€	€	€
Schools & Head Office		596,005	561,893	34,112
Agency/Self-Financing		1,359,872	(7,760)	1,367,632
	14	<u><u>1,955,877</u></u>	<u><u>554,133</u></u>	<u><u>1,401,744</u></u>

Signed



Fergal Browne
Chairperson

Date 30/11/23

Signed



Eileen Curtis
Chief Executive

Date 30/11/2023

The notes on pages 17 to 32 form part of these financial statements

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements - Year Ended 31st December 2022

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 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.

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, NDP Delivery and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the financial statements including Accounting Policies.

(b) Revenue and Expenditure Recognition

Revenue

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

Expenditure

Pay

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

Non Pay

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

Allowances

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

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

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

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

Financial Statements - Year Ended 31st December 2022

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	5,263	
Further Education and Training (FET)****	24		12,411
Part-time / Night Classes****	4		240

* 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.

**** 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 2022

	Year ended 31/12/2022	Year ended 31/12/2021
	€	€
3 Post Primary Schools & Head Office Receipts		
Department of Education		
- Pay	37,473,251	34,647,173
** - Non Pay	2,960,393	2,233,826
- Associated Programmes	1,977,222	2,533,989
Department of Education - Sub Total	42,410,866	39,414,988
Irish Public Bodies	78,767	108,220
Bank	23,951	-
Tuition Fees - Students	20,780	19,813
Other	200	3,200
	42,534,564	39,546,221

** The Non Pay receipts include a once-off cost of living measure paid to KCETB in December 2022 to support increased school running costs announced as part of the cost of living measures in Budget 2023. Any surplus arising in 2022 due to the timing of payment of this measure will be used to fund such ongoing costs in 2023.

4 Further Education and Training Receipts		
SOLAS	24,917,654	21,744,217
Department of Further and Higher Education, Research, Innovation and Science	4,391	-
	24,922,045	21,744,217

5 YOUTH SERVICES RECEIPTS		
Department of Children, Equality, Disability, Integration and Youth	1,561,423	1,388,780
	1,561,423	1,388,780

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2022 €	Year ended 31/12/2021 €
School Completion	Health Service Executive/TUSLA	840,204	649,649
Food Clubs Supplies	Social Protection	654,653	596,712
Music Generation Kilkenny	Music Generation	422,538	237,348
Music Generation Carlow	Music Generation	372,956	360,597
Exam Supervision	Education/State Exams Commission	206,131	127,237
School International Exchange	International Schools	92,645	53,536
Other Agency - 15 in Number	Various	89,937	53,062
		2,679,064	2,078,141

SELF-FINANCING PROJECTS

School Based Activities	Parents/ Students	891,315	579,936
Book Rental Scheme	Parents/ Students	385,730	252,339
CIFE PLC Account	Parents/ Students	219,219	211,155
PLC Capitation - Participant Contribution	Parents/ Students	1,750	89,250
PLC Self Financing Ormonde	Parents/ Students	58,250	72,151
Examination Fees	Parents/ Students	74,312	63,639
Other Self Financing - 8 in Number	Parents/ Students	64,567	44,189
		1,695,143	1,312,659

Total

4,374,207 **3,390,800**

7 Capital Receipts

	Year ended 31/12/2022 €	Year ended 31/12/2021 €
Department of Education	2,251,054	4,338,191
SOLAS	435,000	203,075
	2,686,054	4,541,266

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

8 Post Primary Schools & Head Office Payments	Year ended 31/12/2022			Year ended 31/12/2021
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	33,835,412	-	33,835,412	30,835,112
Administration	2,787,184	-	2,787,184	2,668,469
Maintenance	881,342	-	881,342	850,608
	<u>37,503,938</u>	<u>-</u>	<u>37,503,938</u>	<u>34,354,189</u>
NON PAY	<u>-</u>	<u>2,451,062</u>	<u>2,451,062</u>	<u>2,306,126</u>
ASSOCIATED PROGRAMMES				
COVID 19 Enhanced Supervision Support	212,694	202,298	414,992	433,351
COVID 19 Hand Sanitiser & PPE	-	373,188	373,188	269,202
School Services Support Fund	108,649	187,785	296,434	249,985
Book Grant	-	156,442	156,442	114,044
DEIS Grant & Home School Liaison	2,566	128,810	131,376	66,839
EU NRRP Digital Divide Grant	-	115,354	115,354	-
COVID 19 Cleaning Supports Grant	68,828	29,872	98,700	123,183
Transition Year	10,520	76,606	87,126	78,176
Transport Escort	73,574	-	73,574	78,649
COVID 19 Capitation Grant	13,396	36,633	50,029	-
Others - 12 in Number	66,601	86,562	153,163	234,696
	<u>556,828</u>	<u>1,393,550</u>	<u>1,950,378</u>	<u>1,648,125</u>
	<u>38,060,766</u>	<u>3,844,612</u>	<u>41,905,378</u>	<u>38,308,440</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

9 Further Education and Training Payments

Further Education and Training	Year ended 31/12/2022			Year Ended 31/12/2021	
	Pay €	Non Pay €	Allowances €	Total €	Total €
PLC	4,748,654	-	-	4,748,654	4,613,799
Apprenticeships	292,381	425,278	3,456,951	4,174,610	2,688,652
Community Training Centres	-	1,787,099	704,399	2,491,498	2,619,078
VTOS	1,119,559	183,000	1,027,760	2,330,319	2,359,888
Further Education Staff & Operations	1,271,925	975,840	-	2,247,765	2,026,794
Training Centre Staff & Operations	922,078	317,327	-	1,239,405	1,046,151
Youthreach	634,203	217,984	275,798	1,127,985	1,042,199
Back to Education Initiative	612,368	282,489	-	894,857	1,016,779
Traineeships	-	628,010	249,806	877,816	326,872
Bridging Foundation & Skills Training	-	791,949	84,582	876,531	496,153
Adult Literacy	449,870	399,343	-	849,213	738,877
Adult Education Guidance Service	460,594	262,453	-	723,047	608,698
Community Education	396,027	181,073	-	577,100	372,064
ESOL	398,785	77,902	-	476,687	-
Explore	-	13,634	-	13,634	-
Others - 22 in Number	672,940	1,514,296	276,267	2,463,503	3,140,917
Total	11,979,384	8,057,677	6,075,563	26,112,624	23,096,921

10 YOUTH SERVICES PAYMENTS

	Year ended 31/12/2022			Year Ended 31/12/2021	
	Pay €	Non Pay €	Total €	Total €	Total €
UBU Scheme	-	1,033,181	1,033,181	-	913,963
ETB Youth Grant	166,368	92,974	259,342	-	247,015
Local Youth Club Grant	-	77,710	77,710	-	87,835
Kilkenny Youth Information	-	53,588	53,588	-	52,028
Others - 6 in Number	-	90,567	90,567	-	90,033
	166,368	1,348,020	1,514,388		1,390,874

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

11 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/Funder	Year ended 31/12/2022			Year ended
		Pay	Non Pay	Total	31/12/2021
		€	€	€	€
School Completion	Health Service Executive/TUSLA	605,080	85,687	690,767	637,229
Food Clubs Supplies	Social Protection	-	669,925	669,925	561,809
Music Generation Carlow	Music Generation	328,873	59,147	388,020	362,804
Music Generation Kilkenny	Music Generation	284,526	96,078	380,604	430,345
Exam Supervision	Education/State Exams Commission	158,008	-	158,008	175,334
Leargas	Leargas	-	104,482	104,482	3,423
School International Exchange	International Schools	-	77,076	77,076	27,601
Other Agency - 14 in Number	Various	9,217	35,597	44,814	36,139
		1,385,704	1,127,992	2,513,696	2,234,684

SELF-FINANCING PROJECTS

School Based Activities	Parents/ Students	56,855	702,948	759,803	410,806
Book Rental Scheme	Parents/ Students	-	221,524	221,524	185,785
PLC Capitation - Participant Contribution	Parents/ Students	-	137,727	137,727	40,254
CIFE PLC Account	Parents/ Students	578	133,587	134,165	117,641
PLC Self Financing Ormonde	Parents/ Students	217	67,574	67,791	59,066
Other Self Financing - 8 in Number	Parents/ Students	1,591	120,278	121,869	155,319
		59,241	1,383,638	1,442,879	968,871

Total

1,444,945 2,511,630 3,956,575 3,203,555

12 Capital Payments

Facility	Expenditure Type	Year ended	Year ended
		31/12/2022	31/12/2021
		€	€
SOLAS Capital	Various	523,715	232,867
Grennan College	Additional Accommodation	352,409	1,117,695
All Schools	COVID 19 - Minor Capital Works	253,894	237,897
All Schools	ICT - Digital Strategy	250,063	329,633
Education Campus Kilkenny	New Build	170,962	330,401
Scoil Aireagail	Electrical Works	119,250	-
Grennan College	Boiler Upgrade	111,914	-
All Schools	Equipment	113,699	192,908
Borris Vocational School	Additional Accommodation	83,281	657,337
Jonah Special School	Refurbishment	47,200	884,507
Various	Others - 30 in number	621,271	487,965
		2,647,658	4,471,210

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

13 ANALYSES OF RECEIPTS BY FUNDER

FUNDER	Programme					TOTAL Year ended 31/12/2021 €
	Post Primary Schools and Head Office €	Further Education and Training €	Youth Services €	Agencies and Self- financing €	Capital €	
State Funding Received	42,410,866	-	-	-	2,251,054	43,753,179
Department of Education	-	4,391	-	-	-	-
Department of Further and Higher Education, Research, Innovation and Science	-	24,917,654	-	-	435,000	21,947,292
SOLAS	-	-	1,561,423	-	-	1,388,780
Department of Children, Equality, Disability, Integration and Youth	-	-	-	848,904	-	658,349
TUSLA	-	-	-	654,653	-	596,712
Department of Social Protection	-	-	-	356,154	-	300,000
Music Generation	-	-	-	206,131	-	127,237
State Exams Commission	-	-	-	39,900	-	18,902
Leargas	-	-	-	154,336	-	145,975
Other	-	-	-	-	-	-
	42,410,866	24,922,045	1,561,423	2,260,078	2,686,054	68,936,426
Non-State funding applied to State-funding schemes						
Irish Public Bodies - Dividends/Capital Reserve	78,767	-	-	-	-	108,220
Parents/Students	20,780	-	-	304,620	-	176,258
Bank	23,951	-	-	-	-	-
Other	200	-	-	-	-	3,200
	123,698	-	-	304,620	-	287,678
Other Non-State funding						
Parents/Students	-	-	-	1,697,541	-	1,320,709
Teachers Union of Ireland	-	-	-	14,297	-	9,679
Other	-	-	-	97,671	-	56,792
	-	-	-	1,809,509	-	1,387,180
Total	42,534,564	24,922,045	1,561,423	4,374,207	2,686,054	70,611,284

Kilkenny and Carlow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

14. Source and Use of Funds	Primary Grantor Department/Office	Project	2022		2022				31/12/2022			
			Grant Issued	Amount due from/ (due to) Grantor	Receipts direct from Grantor	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers		Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2022*
	Department of Education											
	Post Primary Schools and Head Office	Pay*	37,505,713	155,423	(35,813,301)	(1,659,950)	(37,473,251)	-	37,503,938	52,760	561,893	238,870
		Non-Pay	3,057,455	(462,860)	(2,960,393)	(123,698)	(3,084,091)	26,626	2,451,062	44,510	-	(489,486)
		Local Funding Surpluses					(26,626)					
		Associated Programmes	1,977,823	(1,534,020)	(1,977,222)	-	(1,977,222)	-	1,950,378	(8,187)	-	(1,569,051)
		Capital	2,251,053	(1,960,147)	(2,251,054)	-	(2,251,054)	-	2,123,943	(22,637)	-	(2,109,895)
	Total Department of Education		44,792,054	(3,801,604)	(43,001,970)	(1,783,648)	(44,785,618)	-	44,029,321	66,446	561,893	(3,929,562)
	Other funders											
	Department of Further and Higher Education, Research, Innovation and Science	Explore	4,391	(18,574)	(4,391)	-	(4,391)	-	13,634	-	-	(9,331)
	SOLAS	Further Education and Training	24,934,704	(1,407,013)	(24,917,654)	-	(24,917,654)	-	26,098,521	72,576	-	(153,570)
	SOLAS	Capital	435,000	(215,133)	(435,000)	-	(435,000)	-	533,715	-	-	(126,418)
	Total SOLAS		25,359,704	(1,622,146)	(25,352,654)	-	(25,352,654)	-	26,622,236	72,576	-	(279,986)
	Department of Children, Equality, Disability, Integration and Youth	Youth Services	1,507,463	(13,328)	(1,507,463)	-	(1,507,463)	-	1,451,630	27,842	-	(41,519)
	Department of Children, Equality, Disability, Integration and Youth	Capital	53,960	(18,171)	(53,960)	-	(53,960)	-	62,758	25,032	-	30,661
	Total Department of Children, Equality, Disability, Integration and Youth		1,561,423	(16,699)	(1,561,423)	-	(1,561,423)	-	1,514,388	52,876	-	(10,858)
	Department of Rural and Community Development	Capital		(22,520)	-	-	-	-	-	-	-	(22,520)
	Department of Social Protection	Food Clubs	654,653	(107,809)	(654,653)	-	(654,653)	-	669,925	36,562	-	(55,975)
	Tusla	School Completion	840,204	(325,004)	(840,204)	-	(840,204)	-	690,767	(4,013)	-	(478,454)
	Tusla	Counselling	8,700	(19,313)	(8,700)	-	(8,700)	-	11,100	(700)	-	(17,613)
	Total Department of Social Protection		848,904	(344,317)	(848,904)	-	(848,904)	-	701,867	(4,713)	-	(496,067)
	Music Generation	Music Generation	795,494	(85,113)	(490,874)	(304,620)	(795,494)	-	768,624	198	-	(111,785)
	Leargas	Leargas	39,900	(84,774)	(39,900)	-	(39,900)	-	104,482	317	-	(19,875)
	State Examinations Commission	Examination Supervision	206,131	(48,383)	(206,131)	-	(206,131)	-	158,008	(760)	-	(2,734)
	Leader	Agency - Leader Partnership Programme	3,000	(2,942)	(3,000)	-	(3,000)	-	3,208	-	-	(10,947)
	Other	Agency	16,616	(6,506)	(16,616)	-	(16,616)	-	12,175	255	-	(145,343)
	Total State		1,061,141	(130,952)	(756,521)	(304,620)	(1,061,141)	-	1,046,497	255	-	(7,760)
	Total Non State	Agency and Self Financing		(824,675)	-	(1,809,509)	(1,809,509)	-	1,538,755	94,651	-	(1,008,538)
	Total State and Non State		74,782,270	(6,889,296)	(72,180,516)	(3,897,777)	(76,078,293)	-	76,136,623	318,653	554,133	(5,958,180)

Kilkenny and Carlow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

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

	31/12/2022	31/12/2021
	€	€
Amount due from/ (due to) Grantor at 31 December	(5,958,180)	(6,889,296)
Bank Balance (Page 14)	9,236,310	9,294,640
Third Party Debtors (Note 18)	296,984	289,258
Pay & Expenses Liabilities (Note 22)	(1,619,237)	(1,292,858)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	1,955,877	1,401,744

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 €35,813,301 and anticipated receipts from Retained Superannuation Contributions of €1,651,615. Actual receipts of Retained Superannuation Contributions were €1,659,950 which is €8,335 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 €2,960,393 (the non pay grant includes a once-off cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2023) and forecasted locally raised receipts of €53,581. In 2022 actual locally raised receipts were €123,698 (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 €70,117 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 €72,180,516 above and the total in Note 13 - Funding of €73,840,466 is represented by Retained Superannuation Contributions of €1,659,950.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

15 Current Assets - Recurrent State Grants	31/12/2022	31/12/2021
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	247,205	156,585
Associated Grant Underfunding	-	43
Amount due from Department of Children, Equality, Disability, Integration and Youth	330	-
	<u>247,535</u>	<u>156,628</u>
16 Current Assets - Capital State Grants	31/12/2022	31/12/2021
	€	€
Amount due from Department of Education	150,575	58,367
	<u>150,575</u>	<u>58,367</u>
17 Current Assets - Other Recurrent Income	31/12/2022	31/12/2021
	€	€
Amount due from Other State bodies	8,893	48,383
Amount due from Non-State bodies	512	9,136
	<u>9,405</u>	<u>57,519</u>
18 Current Assets - Third Party Debtors	31/12/2022	31/12/2021
	€	€
Amounts due from Community Training Centres	255,000	255,000
Amounts due from Local Training Initiatives	22,028	13,902
Amounts due from Specialist Training Providers	19,956	19,956
Amounts due from PLC students	-	400
	<u>296,984</u>	<u>289,258</u>
19 Current Liabilities - Recurrent State Grants	31/12/2022	31/12/2021
	€	€
Amount due to Department of Education		
Associated Grants Underspent	1,569,051	1,534,063
Pay Grant overfunding and Superannuation receipts excess	8,335	1,162
Local Receipts / Receivables Excess	489,486	462,860
Amount due to Department of Further and Higher Education, Research, Innovation and Science	9,331	18,574
Amount due to SOLAS	153,570	1,407,013
Amount due from Department of Children, Equality, Disability, Integration and Youth	8,338	13,528
	<u>2,238,111</u>	<u>3,437,200</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

20 Current Liabilities - Capital State Grants	31/12/2022	31/12/2021
	€	€
Amount held for Department of Education	2,260,470	2,018,514
Amount due to SOLAS	126,418	215,133
Amount held for Department of Children, Equality, Disability Integration and Youth	2,850	3,171
Amount held for Other Departments	22,520	22,520
	<u>2,412,258</u>	<u>2,259,338</u>

21 Current Liabilities - Other Recurrent Income	31/12/2022	31/12/2021
	€	€
Amount held for Other State bodies	706,276	631,461
Amount held for Non-State bodies	1,009,050	833,811
	<u>1,715,326</u>	<u>1,465,272</u>

22 Current Liabilities - Pay & Expense Liabilities	31/12/2022	31/12/2021
	€	€
Pay Liabilities	476,846	419,516
Expense Liabilities	1,142,391	873,342
	<u>1,619,237</u>	<u>1,292,858</u>

23 Movement in Other Net Current Assets

	Balance as at 31/12/2022	Balance as at 31/12/2021	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	247,535	156,628	90,907
Increase/(Decrease) in Capital State Grants Receivable	150,575	58,367	92,208
Increase/(Decrease) in Other Recurrent Income Receivable	9,405	57,519	(48,114)
Increase/(Decrease) in Third Party Debtors	296,984	289,258	7,726
	<u>704,499</u>	<u>561,772</u>	<u>142,727</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,238,111	3,437,200	1,199,089
(Increase)/Decrease in Capital State Grant Liabilities	2,412,258	2,259,338	(152,920)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,715,326	1,465,272	(250,054)
(Increase)/Decrease in Pay and Expense Liabilities	1,619,237	1,292,858	(326,379)
	<u>7,984,932</u>	<u>8,454,668</u>	<u>469,736</u>
Net Movement			<u>612,463</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

24 Remuneration

	31/12/2022	31/12/2021
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	51,698,578	47,773,058
Termination benefits	-	-
	51,698,578	47,773,058
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' PRSI	51,698,578	47,773,058
	51,698,578	47,773,058

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

Pay range	No. Employees	Cost in 2022*
0 - 59,999	1,208	22,648,763
60,000 - 69,999	89	5,752,473
70,000 - 79,999	128	9,592,107
80,000 - 89,999	89	7,487,708
90,000 - 99,999	25	2,325,472
100,000 - 109,999	11	1,159,432
110,000 - 119,999	11	1,263,093
120,000 - 129,999	5	626,025
130,000 - 139,999	4	528,599
140,000 - 149,999	1	146,469
160,000 - 169,999	1	168,437
Total:	1,572	51,698,578

* Cost in 2022 includes employers' PRSI.

(c) Termination Benefits

Termination Benefits Paid

There were no termination benefit settlements during 2022 or 2021.

(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:

	31/12/2022	31/12/2021
	€	€
Salary	474,329	452,933
Allowances	-	-
Termination Benefits	-	-
	474,329	452,933

(e) Chief Executive Salary and Benefits

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

Basic Salary Chief Executive	135,386	138,394
Other	-	-
	135,386	138,394

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 2022

25 Specific Costs	31/12/2022	31/12/2021
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	42,656	17,025
Financial / Actuarial	-	14,025
Human Resources	8,762	13,531
Audit Fee (Annual external audit)	41,600	-
Other	18,822	29,456
	<u>111,840</u>	<u>74,037</u>
The 2020 Audit Fee was paid in 2022.		
(b) Legal Costs and Settlements	31/12/2022	31/12/2021
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>-</u>	<u>-</u>
Additional legal costs and settlements were paid by KCETBs insurance body.		
(c) Travel and Subsistence	31/12/2022	31/12/2021
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	11,528	2,672
- expenses paid for Board Members	-	-
- expenses paid to employees	103,920	45,098
	<u>115,448</u>	<u>47,770</u>
International		
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-
	<u>-</u>	<u>-</u>
Total	<u>115,448</u>	<u>47,770</u>
(d) Hospitality	31/12/2022	31/12/2021
	€	€
Hospitality costs incurred were:		
Staff Hospitality	3,057	1,944
Other	-	-
	<u>3,057</u>	<u>1,944</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

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 2022 were:

Board member		Statutory Meetings	Interview Boards	Attendance at Conferences/Seminars	BOM	Other	Total Expenses	Total Fees
		€	€	€	€	€	€	€
Breathnach	Thomas	-	16	-	-	32	48	390
**Browne	Fergal	38	-	-	-	45	83	-
Cavanagh	Mary Hilda	185	1,266	322	18	82	1,873	4,030
*Cleere	Peter	331	2,091	230	49	41	2,742	5,070
Doherty	Fidelis	183	2,625	-	115	47	2,970	5,850
Frisby	Ger	42	-	520	-	2497	3,059	-
Mhic Carthaigh	Caitlin	59	-	-	59	-	118	-
Ryan	Clare	124	511	-	-	-	635	1,300
Total		962	6,509	1,072	241	2,744	11,528	16,640

* Peter Cleere was the Chairperson of Kilkenny and Carlow Education and Training Board until 4 October 2022

**Fergal Browne commenced in the role of Chairperson of Kilkenny and Carlow Education and Training Board on 4 October 2022

27 Committee Fees

31/12/2022	31/12/2021
€	€

The following fees were paid to Non Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members: 2022 - 2 , 2021 - 1)

3,029	4,260
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Finance Committee (FC) (No. of Non Board FC members: 2022 - 2 , 2021 - 3)

2,154	5,696
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<u>5,183</u>	<u>9,956</u>
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28 Chief Executive's Travel Expenses

31/12/2022	31/12/2021
€	€

Domestic Travel

3,653	1,025
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Foreign Travel

-	-
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<u>3,653</u>	<u>1,025</u>
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KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2022

29 Capital Commitments

At 31 December 2022 KCETB had capital commitments of €35,628,161 (2021 €9,772,439)
All of the above capital expenditure will be Exchequer funded.

30 Lease Commitments

At 31 December 2022 KCETB had future minimum lease payments under non-cancellable operating leases as follows:

	31/12/2022	31/12/2021
	€	€
Leases which expire:		
Within one year	1,046,665	890,244
Between two and five years	2,287,066	1,840,423
After five years	841,922	725,980
	<u>4,175,653</u>	<u>3,456,647</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 31/12/2022.

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 €1,492,184 (2021 €1,364,535) 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. This pilot was further extended in 2022 to include another two ETBs. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

34 Write-Offs

In 2022 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 2022, €227 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 2022.

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 2022

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	Muinebhag, 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	Gra gnamanagh, 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	
38b 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	18,200	31/12/2023	
VTOS	1 - 3 Granby Row, Carlow	30,000	31/08/2023	
Back to Education	18 Meadow Court, Burrin Street, Carlow	18,200	30/11/2023	
Back to Education	Burrin Street, Carlow	47,232	31/12/2023	
Adult Literacy & Carlow Youthreach	Tullow Road, Carlow	79,996	04/09/2023	
Adult Education Guidance	Lower New Street, Kilkenny	63,000	30/11/2028	
Adult Ed - Word Aid	43 Upper Patrick St., Kilkenny	100,000	31/08/2029	
VTOS	Bishop Birch Training Inst, Waterford Rd, Kilkenny	97,380	31/12/2023	
Youthreach	Lower New Street, Kilkenny	84,426	30/06/2029	
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	31/12/2023	
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	4,000	30/03/2024	
Scoil Aireagail Playing Pitch (Carmelites)	Ballyhale, Co. Kilkenny	-	31/05/2023	
Scoil Aireagail Car Park	Ballyhale, Co. Kilkenny	7,500	31/12/2042	
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, First Floor Parliament Street, Kilkenny	6,120	31/05/2023	
Training Services	Unit M, Purcellsinch, Kilkenny	50,000	01/11/2027	
Training Services	Unit M, Purcellsinch, Kilkenny	60,000	01/11/2032	
FET Services	Unit 6, Danville Business Park, Kilkenny	55,350	06/12/2028	
Training Services	Gowran Park Hospitality, Gowran, Co. Kilkenny	59,760	01/10/2024	
Administration Offices				
Administrative Offices	Seville Lodge, Callan Road, Kilkenny	150,000	31/07/2027	
38c 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 Minister	n/a	n/a
38d 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:

Owned - KCETB/DE hold full title and ownership of these properties, with the exception of 3 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 2022

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 2022 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school - €559,952
- Department of Education - COVID 19 Additional Supervision Arrangements - €342,370
- SOLAS - COVID 19 FET overheads - €176,535
- Department of Children, Equality, Disability, Integration and Youth - Youth Services - €35,481

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

On 30/09/2022 KCETB refunded the Department of Education unspent COVID 19 funding of €454,712.

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 and Further and Higher Education, Research, Innovation and Science put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID 19.
KCETB is participating in these structures to ensure a joined-up approach across the education sector.

In 2023 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. Within the Further Education and Training Sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

40 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2022 were approved by the Board of Kilkenny and Carlow ETB on 21 March 2023.