

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements For Year Ended 31st December 2023

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Index to the Financial Statements for the Year Ended 31st December 2023

	Page
Statement of Board Responsibilities	3
Statement on Internal Control	4 - 9
Comptroller and Auditor General Audit Report	10 - 11
Operating Statement	12
Statement of Current Assets and Current Liabilities	13
Notes To The Financial Statements	14 - 31

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 with the consent of the Minister for Finance and the Minister for Public Expenditure, National Development Plan Delivery and Reform, all proper and usual accounts of the monies received or expended by it.

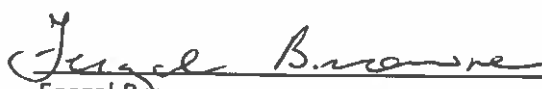
In preparing those accounts, the Board is required to

- (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 22/08/24

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.

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 3rd 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 Kilkenny and Carlow 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 2023. 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, Head of Finance, Head of Human Resources, Head of Corporate Services, three School Principals and three FET Managers provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2023 and 2024.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 21 March 2024.

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 2023. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2023 (AFS)
- Recommendation to the Board of AFS 2023
- Income and Expenditure Accounts
- Service Plan updates
- Risk Management Reports from DOSD/Chief Risk Officer

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2023 and 2024.

The Finance Committee reviewed the Annual Financial Statements 2023 on 22 March 2024 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 2023 - 31 December 2023;

An audit on COVID 19 Finance was carried out in 2022 and the finalised report was received from IAU-ETBs in January 2023 and presented to the Audit and Risk committee on 8th November 2023. The overall finding of the report was that there was a comprehensive system of controls in place. A total of 3 recommendations were made – 0 high, 1 medium and 2 low. KCETB has implemented all recommendations.

An internal audit on the Review of Payroll was carried out in 2022 and 2023 and the finalised report was received from IAU-ETBs in October 2023 and presented to the Audit and Risk committee on 8th November 2023. The overall finding of the report was that there was an adequate system of controls in place. A total of 7 recommendations were made – 1 high and 6 low.

Sectoral audits

There were no sectoral audits received in 2023.

Breaches of system internal control Procurement-

KCETB is continuing to work towards meeting its responsibilities in respect of all procurement regulations. The introduction of a new financial system requiring greater supporting evidence has reduced instances on non-compliance.

Based on analysis of 2023 expenditure in areas where an organisation wide e-tenders process is appropriate, non-compliant expenditure totalling €7,633, equating to .05% of total expenditure, has been identified across a range of expenditure such as:

- Expenditure of €2,511 for waste disposal services outside the OGP framework.
- Expenditure of €2,398 for photocopying services outside the OGP framework.
- Expenditure of €2,724 paid to several suppliers, across a range of goods and services including books, metalwork class materials, reading pens, musical instruments, first aid supplies, PE equipment, cleaning supplies and ICT equipment.

KCETB has developed a Corporate Procurement Plan for 2023-2024, 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 2023

Protected disclosures

KCETB received no protected disclosures in 2023 under the Protected Disclosure Act 2014

Risk Management

KCETB has a Corporate Risk Management system in place across the organisation. The Risk register was reviewed at each meeting of the Audit & Risk Committee in 2023 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 benefit statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. KCETB has now met its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2023. Following the successful conclusion of a pilot project for the sector in relation to KCETB data, pension benefit statements were produced for 1,296 members in KCETB who paid SPS contributions and earned SPS referable amounts during the period 2013 to 2022.

ESBS-Pensions Improvement Programme

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. Development work and end to end testing is ongoing with The Access Group and ESBS to address the PeopleXD requirements to cater for calculation of nett contributions for payees with multi-appointments and also to update calculation of referable amounts for positive input payees and ensure a more robust calculation for salaried payees going forward from 2024.

In the interim, while the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system. This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. 4 ETBs have completed this project so far in 2023 with a further 3 ETBs expected to be completed by year end 2023, having issued cumulative benefit/leavers statements from 2013 to 2022 and produced databank files from 2013 to 2022. All remaining ETBs are expected to have this work completed by end Q2 2024 at the latest. The 2023 annual SPS statements will be produced from the centralised system for all ETBs. Going forward from 2024, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system.

This work 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 and leavers statements (which were updated and approved in 2023) 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 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 he/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 being rolled out. KCETB will transition their expenses in accordance with the ESBS Work Programme.

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. 15 of the 16 ETBs are now using the same procurement (P2P) and financial management system with plans well advanced to migrate the final ETB in Q1 2024.

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 2024, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2023 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 with the Audit Committee on 21st March 2024. The 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 2023 and to date in 2024. The Committee met with representatives from the C&AG and the IAU-ETBs. They also 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 Committee presented a report, verbally and by written report, on the review of controls to the Board on 26th March 2024.
- A review of Governance and Control activities in 2023 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, Director of Schools, Head Senior OSD Managers, three senior FET Managers and three School Principals 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 26th of March 2024.

Signed: Jugal Bhanu Date: 22/08/24
Chairman



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 2023 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 2023 and the state of affairs of the Board at 31 December 2023; 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

26 August 2024

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.

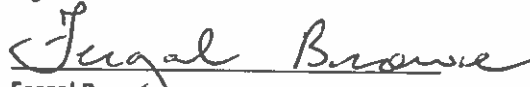
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Operating Statement For The Year Ended 31st December 2023


	Note	Year ended 31/12/2023	Year ended 31/12/2022
RECEIPTS		€	€
Post Primary Schools & Head Office Grants	3	45,009,000	42,534,564
Further Education and Training Grants	4	28,738,001	24,922,045
Youth Services Grants	5	1,621,329	1,561,423
Agencies & Self-Financing Projects	6	4,519,521	4,374,207
Capital	7	10,249,189	2,686,054
		<u>90,137,040</u>	<u>76,078,293</u>
PAYMENTS			
Post Primary Schools & Head Office	8	45,139,363	41,905,378
Further Education and Training	9	28,514,019	26,112,624
Youth Services	10	1,689,471	1,514,388
Agencies & Self-Financing Projects	11	4,352,653	3,956,575
Capital	12	7,668,736	2,647,658
		<u>87,364,242</u>	<u>76,136,623</u>
Cash surplus/(deficit) for the year		2,772,798	(58,330)
Movement in other net current assets	23	<u>(2,944,375)</u>	612,463
Accrual revenue surplus/(deficit) for year		(171,577)	554,133
Revenue surplus/(deficit) at 1 January		1,955,877	1,401,744
Revenue surplus/(deficit) at 31 December	14	<u>1,784,300</u>	<u>1,955,877</u>

Signed


 Fergal Browne
 Chairperson

Date 22/03/24

Signed


 Eileen Curtis
 Chief Executive

Date 22/03/24

The notes on pages 16 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 2023

	Note	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Current Assets			
Recurrent State Grants	15	99,200	247,535
Capital State Grants	16	256,406	150,575
Other Recurrent Income	17	99,411	9,405
Third Party Debtors	18	298,479	296,984
Bank Balance		<u>12,009,108</u>	<u>9,236,310</u>
		<u>12,762,604</u>	<u>9,940,809</u>
Current Liabilities			
Recurrent State Grants	19	2,641,963	2,238,111
Capital State Grants	20	5,076,696	2,412,258
Other Recurrent Income	21	1,807,562	1,715,326
Pay & Expense Liabilities	22	<u>1,452,083</u>	<u>1,619,237</u>
		<u>10,978,304</u>	<u>7,984,932</u>
Net Current Assets / (Liabilities)		<u><u>1,784,300</u></u>	<u><u>1,955,877</u></u>
Represented By			
Revenue surplus/(deficit)	14	<u><u>1,784,300</u></u>	<u><u>1,955,877</u></u>

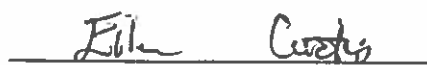
		Retained Surplus / (Deficit) 31/12/2023	Accrual Revenue Surplus / (Deficit) For 2023	Retained Surplus / (Deficit) 31/12/2022
Analysis of Revenue surplus/(deficit)				
Programme		€	€	€
Schools & Head Office		133,150	(462,855)	596,005
Agency/Self-Financing		<u>1,651,150</u>	<u>291,278</u>	<u>1,359,872</u>
	14	<u><u>1,784,300</u></u>	<u><u>(171,577)</u></u>	<u><u>1,955,877</u></u>

Signed


Fergal Browne
Chairperson

Date 22/08/24

Signed


Eileen Curtis
Chief Executive

Date 22/08/24

The notes on pages 16 to 31 form part of these financial statements

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Financial Statements - Year Ended 31st December 2023

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, National Development Plan 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.

(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.

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

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 2023

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) Leases

All lease rentals are expensed as incurred.

(g) Retirement Benefits

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Provisions for staff employed since 2013 are included in the Single Public Service Pension Scheme.

Superannuation contributions made by employees in respect of the pre 2013 schemes are retained by the ETB to go towards funding of the Post Primary Schools and Head Office Pay grant as part of agreed Exchequer funding. Contributions paid by members of the Single Scheme are paid over to the Department of Public Expenditure, National Development Plan Delivery and Reform in accordance with the legislation.

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis. Retirement benefits are paid by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions, the calculation of benefits and instructing the NSSO of entitlements. The Department of Education reimburses the National Shared Services Office for pension costs incurred.

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.

2 Kilkenney 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	5,419	
Further Education and Training (FET)****	24		18,894
Part-time / Night Classes****	5		391

* The number of Schools/Centres from which Kilkenney 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 2023

	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
3 Post Primary Schools & Head Office Receipts		
Department of Education		
- Pay	40,726,613	37,473,251
** - Non Pay	2,658,869	2,960,393
- Associated Programmes	1,409,145	1,977,222
Department of Education - Sub Total	44,794,627	42,410,866
Irish Public Bodies	39,663	78,767
Bank	136,201	23,951
Tuition Fees - Students	38,309	20,780
Other	200	200
	45,009,000	42,534,564

** The Non Pay receipts include a cost of living measure paid to KCETB in November 2023 to support increased school running costs announced as part of the cost of living measures in Budget 2024.

4 Further Education and Training Receipts

SOLAS	28,738,001	24,917,654
Department of Further and Higher Education, Research, Innovation and Science	-	4,391
	28,738,001	24,922,045

5 YOUTH SERVICES RECEIPTS

Department of Children, Equality, Disability, Integration and Youth	1,621,329	1,561,423
	1,621,329	1,561,423

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2023 €	Year ended 31/12/2022 €
School Completion	Health Service Executive/TUSLA	914,998	840,204
Food Clubs Supplies	Social Protection	801,032	654,653
Music Generation Carlow	Music Generation	440,380	372,956
Music Generation Kilkenny	Music Generation	382,607	422,538
Exam Supervision	Education/State Exams Commission	149,778	206,131
Leargas	Leargas	115,347	39,900
School International Exchange	International Schools	107,130	92,645
Other Agency - 11 in Number	Various	28,968	50,037
		2,940,240	2,679,064
SELF-FINANCING PROJECTS			
School Based Activities	Parents/ Students	1,059,120	891,315
Book Rental Scheme	Parents/ Students	363,822	385,730
CIFE PLC Account	Parents/ Students	51,776	219,219
School Bank Accounts	Parents/ Students	42,501	23,464
Other Self Financing - 10 in Number	Parents/ Students	62,062	175,415
		1,579,281	1,695,143
Total		4,519,521	4,374,207

7 Capital Receipts

	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Education	8,212,435	2,251,054
Department of Further & Higher Education, Research, Innovation & Science	35,272	-
SOLAS	2,001,482	435,000
	10,249,189	2,686,054

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

8 Post Primary Schools & Head Office Payments

	Year ended 31/12/2023			Year ended
				31/12/2022
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	36,775,132	-	36,775,132	33,835,412
Administration	2,907,413	-	2,907,413	2,787,184
Maintenance	871,823	-	871,823	881,342
	<u>40,554,368</u>	<u>-</u>	<u>40,554,368</u>	<u>37,503,938</u>
 NON PAY	 <u>-</u>	 <u>3,244,273</u>	 <u>3,244,273</u>	 <u>2,451,062</u>

ASSOCIATED PROGRAMMES

COVID 19 Capitation Grant	31,172	315,639	346,811	50,029
School Services Support Fund	93,452	173,200	266,652	296,434
Book Grant	-	162,890	162,890	156,442
DEIS Grant & Home School Liaison	11,875	147,930	159,805	131,376
EU NRRP Digital Divide Grant	-	105,723	105,723	115,354
DEIS Summer Programme	82,913	6,604	89,517	40,651
Transport Escort	77,255	-	77,255	73,574
Transition Year	5,823	50,371	56,194	87,126
COVID 19 Hand Sanitiser & PPE	-	68	68	373,188
COVID 19 Enhanced Supervision Support	-	-	-	414,992
COVID 19 Cleaning Supports Grant	-	-	-	98,700
Others - 12 in Number	3,025	72,782	75,807	112,512
	<u>305,515</u>	<u>1,035,207</u>	<u>1,340,722</u>	<u>1,950,378</u>
	<u>40,859,883</u>	<u>4,279,480</u>	<u>45,139,363</u>	<u>41,905,378</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

9 Further Education and Training Payments

Further Education and Training	Year ended 31/12/2023			Year Ended 31/12/2022	
	Pay €	Non Pay €	Allowances €	Total €	Total €
PLC	4,968,831	-	-	4,968,831	4,748,654
Apprenticeships	320,202	631,011	3,648,998	4,600,211	4,174,610
Further Education Staff & Operations	1,685,150	1,046,949	-	2,732,099	2,247,765
Community Training Centres	-	1,756,590	686,701	2,443,291	2,491,498
VTOS	1,010,792	207,582	946,899	2,165,273	2,330,319
Bridging Foundation & Skills Training	-	1,486,720	107,227	1,593,947	876,531
Adult Literacy/Intensive Literacy/DEIS Family Literacy	674,554	616,843	-	1,291,397	945,437
Training Centre Staff & Operations	928,321	206,272	-	1,134,593	1,239,405
Back to Education Initiative	692,835	372,315	-	1,065,150	894,857
Youthreach	594,985	187,918	249,867	1,032,770	1,127,985
ESOL	789,693	191,892	-	981,585	476,687
Adult Education Guidance Service	475,351	238,808	-	714,159	723,047
Community Education	456,120	83,834	-	539,954	577,100
Local Training Initiatives	-	379,838	150,408	530,246	437,052
Skills to Advance	21,713	488,671	-	510,384	377,731
PLC SOLAS Funded Non Pay	-	430,353	-	430,353	-
Others - 17 in Number	433,189	1,346,587	-	1,779,776	2,443,946
Total	13,051,736	9,672,183	5,790,100	28,514,019	26,112,624

10 YOUTH SERVICES PAYMENTS

	Year ended 31/12/2023			Year Ended 31/12/2022	
	Pay €	Non Pay €	Total €	Total €	Total €
UBU Scheme	-	1,139,439	1,139,439	-	1,033,181
ETB Youth Grant	182,205	86,178	268,383	-	259,342
Local Youth Club Grant	-	78,124	78,124	-	77,710
Youth Capital Grant Scheme	-	68,569	68,569	-	29,247
Kilkenny Youth Information	-	55,732	55,732	-	53,588
Others - 5 in Number	-	79,224	79,224	-	61,320
	182,205	1,507,266	1,689,471		1,514,388

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

11 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/Funder	Year ended 31/12/2023			Year ended
		Pay	Non Pay	Total	31/12/2022
		€	€	€	€
Food Clubs Supplies	Social Protection	-	951,565	951,565	669,925
School Completion	Health Service Executive/TUSLA	621,172	93,061	714,233	690,767
Music Generation Carlow	Music Generation	366,054	107,963	474,017	388,020
Music Generation Kilkenny	Music Generation	314,782	85,542	400,324	380,604
Exam Supervision	Education/State Exams Commission	149,403	260	149,663	158,008
Leargas	Leargas	-	99,942	99,942	104,482
School International Exchange	International Schools	-	81,437	81,437	77,076
Other Agency - 9 in Number	Various	25,406	21,589	46,995	44,814
		1,476,817	1,441,359	2,918,176	2,513,696
SELF-FINANCING PROJECTS					
School Based Activities	Parents/ Students	89,808	747,386	837,194	759,803
Book Rental Scheme	Parents/ Students	-	325,185	325,185	221,524
CIFE PLC Account	Parents/ Students	-	64,413	64,413	134,165
Centre Based Activities	Parents/ Students	-	63,232	63,232	28,054
Other Self Financing - 11 in Number	Parents/ Students	9,248	135,205	144,453	299,333
		99,056	1,335,421	1,434,477	1,442,879
Total		1,575,873	2,776,780	4,352,653	3,956,575

12 Capital Payments

Facility	Expenditure Type	Year ended	Year ended
		31/12/2023	31/12/2022
		€	€
Scoil Aireagail	Modular Accommodation	3,831,942	62,828
All Schools	Upgrade of Equipment	990,853	68,193
Duiske College	Prefab Replacement	828,908	20,129
SOLAS Capital	Various	664,499	523,715
Borris Vocational School	Modular Unit	254,999	-
Gaelcholáiste Ceatharlach	Additional Accommodation	116,109	60,610
Borris Vocational School	New Extension	112,837	22,730
DFHERIS Capital	Furniture & Equipment - Carlow Institute of FE	28,948	-
Various	Others - 40 in number	839,641	1,889,453
		7,668,736	2,647,658

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

13 ANALYSES OF RECEIPTS BY FUNDER

FUNDER	Programme					TOTAL Year ended 31/12/2023 €	TOTAL Year ended 31/12/2022 €
	Post Primary Schools and Head Office €	Further Education and Training €	Youth Services €	Agencies and Self- financing €	Capital €		
State Funding Received	44,794,627	-	-	-	8,212,435	53,007,062	44,661,920
Department of Education	-	-	-	-	-	-	4,391
Department of Further and Higher Education, Research, Innovation and Science	-	-	-	-	-	-	25,352,654
SOLAS	-	28,738,001	-	-	35,272	35,272	1,561,423
Department of Children, Equality, Disability, Integration and Youth	-	-	1,621,329	-	2,001,482	30,739,483	848,904
TUSLA	-	-	-	-	-	1,621,329	654,653
Department of Social Protection	-	-	-	926,398	-	926,398	356,154
Music Generation	-	-	-	801,032	-	801,032	206,131
State Exams Commission	-	-	-	447,754	-	447,754	39,900
Léargas	-	-	-	149,778	-	149,778	154,336
Other	-	-	-	115,347	-	115,347	-
	-	-	-	146,350	-	146,350	-
	44,794,627	28,738,001	1,621,329	2,586,659	10,249,189	87,989,805	73,840,466
Non-State funding applied to State-funding schemes							
Irish Public Bodies - Dividends/Capital Reserve	39,663	-	-	-	-	39,663	78,767
Parents/Students	38,309	-	-	239,288	-	277,597	325,400
Bank	136,201	-	-	-	-	136,201	23,951
Other	200	-	-	-	-	200	-
	214,373	-	-	239,288	-	453,661	428,318
Other Non-State funding							
Parents/Students	-	-	-	1,579,601	-	1,579,601	1,697,541
Teachers Union of Ireland	-	-	-	-	-	-	14,297
Other	-	-	-	113,973	-	113,973	97,671
	-	-	-	1,693,574	-	1,693,574	1,809,509
Total	45,009,000	28,738,001	1,621,329	4,519,521	10,249,189	90,137,040	76,078,293

Kilkenny and Carlow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

2023	2023	2023		2023		Cash Expenditure per Operating Statement	Change in Liabilities/Debtors	Surplus/ (Deficit) per Operating Statement for 2023*	31/12/2023
		Grant issued	Project	Amount due from/ (due to) Grantor	Receipts from other sources				
				€	€	€	€	€	€
Department of Education Post Primary Schools and Head Office									
Pay ⁸	40,721,899	(39,014,428)	(1,711,185)	(40,726,613)	-	40,554,368	11,312	-	77,937
Non-Pay ⁹	2,735,244	(2,658,869)	(214,373)	(2,873,242)	147,998	3,244,273	(56,174)	(462,855)	-
Local Funding Surpluses					(147,998)				
Associated Programmes	1,409,145	(1,409,145)	-	(1,409,145)	-	1,340,722	(30,367)	-	(637,484)
Capital	8,212,435	(8,212,435)	-	(8,212,435)	-	6,975,085	(39,591)	-	(1,667,841)
Total Department of Education	53,068,723	(51,294,877)	(1,926,538)	(53,221,415)	-	52,114,448	(104,820)	(462,855)	(3,380,816)
Other funders									
Department of Further and Higher Education, Research, Innovation and Science									
Explore									
Capital	35,272	(35,272)	-	(35,272)	-	28,948	-	-	(9,331)
Total	35,272	(35,272)	-	(35,272)	-	28,948	-	-	(6,324)
SOLAS									
Further Education and Training									
Capital	28,738,001	(28,738,001)	-	(28,738,001)	-	28,514,019	70,286	-	(307,266)
Total SOLAS	2,001,482	(2,001,482)	-	(2,001,482)	-	864,499	52,605	-	(1,410,796)
Department of Children, Equality, Disability, Integration and Youth									
Youth Services									
Capital	30,739,483	(30,739,483)	-	(30,739,483)	-	29,179,518	122,891	-	(1,718,063)
Department of Children, Equality, Disability, Integration and Youth									
Capital	1,586,480	(1,586,480)	-	(1,586,480)	-	1,620,902	(25,192)	-	1,222
Department of Rural and Community Development									
Capital	34,849	(34,849)	-	(34,849)	-	68,569	(30,888)	-	(18)
Department of Rural and Community Development									
Capital	1,621,329	(1,621,329)	-	(1,621,329)	-	1,609,471	(56,080)	-	3,204
Department of Social Protection									
Food Clubs									
Capital	801,032	(801,032)	-	(801,032)	-	204	-	-	(22,116)
Tulla									
School Completion									
Counselling	914,998	(914,998)	-	(914,998)	-	714,733	3,153	-	(676,066)
Total Tulla	11,400	(11,400)	-	(11,400)	-	16,075	-	-	(12,938)
Music Generation									
Leargas									
State Examinations Commission									
Leader	3,000	(3,000)	-	(3,000)	-	5,234	-	-	(500)
Other									
Agency	7,405	(7,405)	-	(7,405)	-	24,664	-	-	6,312
Total Music Generation	1,098,517	(1,098,517)	(239,288)	(1,098,517)	-	1,153,644	8,167	-	(81,842)
Agency and Self Financing									
Agency									
Capital	1,693,574	(1,693,574)	-	(1,693,574)	-	1,516,936	(116,507)	291,378	(1,010,405)
Total Non State									
Total State and Non State	88,290,754	(86,277,620)	(3,859,420)	(90,137,040)	-	87,364,742	(168,649)	(371,577)	(9,071,204)

Kilkenny and Carlow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

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**

	31/12/2023	31/12/2022
	€	€
Amount due from/ (due to) Grantor at 31 December	(9,071,204)	(5,958,180)
Bank Balance (Page 13)	12,009,108	9,236,310
Third Party Debtors (Note 18)	298,479	296,984
Pay & Expenses Liabilities (Note 22)	(1,452,083)	(1,619,237)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	1,784,300	1,955,877

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 €39,014,428 and anticipated receipts from Retained Superannuation Contributions of €1,706,264. Actual receipts of Retained Superannuation Contributions were €1,712,185 which is €5,921 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 €2,658,869 (the non pay grant includes a cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2024) and forecasted locally raised receipts of €60,000. In 2023 actual locally raised receipts were €214,373 resulting in a surplus of receipts of €154,373 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 €86,277,620 above and the total in Note 13 - Funding of €87,989,805 is represented by Retained Superannuation Contributions of €1,712,185.

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

15 Current Assets - Recurrent State Grants	31/12/2023	31/12/2022
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	92,761	247,205
Associated Grant Underfunding	5,155	-
Amount due from Department of Children, Equality, Disability, Integration and Youth	1,284	330
	<u>99,200</u>	<u>247,535</u>
16 Current Assets - Capital State Grants	31/12/2023	31/12/2022
	€	€
Amount due from Department of Education	256,406	150,575
	<u>256,406</u>	<u>150,575</u>
17 Current Assets - Other Recurrent Income	31/12/2023	31/12/2022
	€	€
Amount due from Other State bodies	99,343	8,893
Amount due from Non-State bodies	68	512
	<u>99,411</u>	<u>9,405</u>
18 Current Assets - Third Party Debtors	31/12/2023	31/12/2022
	€	€
Amounts due from Community Training Centres	255,000	255,000
Amounts due from Local Training Initiatives	23,523	22,028
Amounts due from Specialist Training Providers	19,956	19,956
Amounts due from PLC students	-	-
	<u>298,479</u>	<u>296,984</u>
19 Current Liabilities - Recurrent State Grants	31/12/2023	31/12/2022
	€	€
Amount due to Department of Education		
Associated Grants Underspent	1,672,996	1,569,051
Pay Grant overfunding and Superannuation receipts excess	14,824	8,335
Local Receipts / Receivables Excess	637,484	489,486
Amount due to Department of Further and Higher Education, Research, Innovation and Science	9,331	9,331
Amount due to SOLAS	307,266	153,570
Amount due from Department of Children, Equality, Disability, Integration and Youth	62	8,338
	<u>2,641,963</u>	<u>2,238,111</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

20 Current Liabilities - Capital State Grants	31/12/2023	31/12/2022
	€	€
Amount held for Department of Education	3,637,242	2,260,470
Amount due to SOLAS	1,410,796	126,418
Amount due to Department of Higher Education, Research, Innovation and Science	6,324	-
Amount held for Department of Children, Equality, Disability Integration and Youth	18	2,850
Amount held for Other Departments	22,316	22,520
	<u>5,076,696</u>	<u>2,412,258</u>

21 Current Liabilities - Other Recurrent Income	31/12/2023	31/12/2022
	€	€
Amount held for Other State bodies	797,089	706,276
Amount held for Non-State bodies	1,010,473	1,009,050
	<u>1,807,562</u>	<u>1,715,326</u>

22 Current Liabilities - Pay & Expense Liabilities	31/12/2023	31/12/2022
	€	€
Pay Liabilities	543,962	476,846
Expense Liabilities	908,121	1,142,391
	<u>1,452,083</u>	<u>1,619,237</u>

23 Movement in Other Net Current Assets

	Balance as at 31/12/2023	Balance as at 31/12/2022	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	99,200	247,535	(148,335)
Increase/(Decrease) in Capital State Grants Receivable	256,406	150,575	105,831
Increase/(Decrease) in Other Recurrent Income Receivable	99,411	9,405	90,006
Increase/(Decrease) in Third Party Debtors	298,479	296,984	1,495
	<u>753,496</u>	<u>704,499</u>	<u>48,997</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,641,963	2,238,111	(403,852)
(Increase)/Decrease in Capital State Grant Liabilities	5,076,696	2,412,258	(2,664,438)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,807,562	1,715,326	(92,236)
(Increase)/Decrease in Pay and Expense Liabilities	1,452,083	1,619,237	167,154
	<u>10,978,304</u>	<u>7,984,932</u>	<u>(2,993,372)</u>
Net Movement			<u>(2,944,375)</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

24 Remuneration

31/12/2023 31/12/2022
€ €

(a) Aggregate Employee Benefits

Staff Short-term benefits	55,710,453	51,698,578
Termination benefits	-	-
	55,710,453	51,698,578

(b) Staff Short-Term Benefits

Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' PRSI	55,710,453	51,698,578
	55,710,453	51,698,578

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

Pay range	No. Employees	Cost in 2023*
0 - 59,999	1,251	24,000,569
60,000 - 69,999	85	5,487,883
70,000 - 79,999	118	8,909,343
80,000 - 89,999	112	9,484,541
90,000 - 99,999	42	3,954,428
100,000 - 109,999	10	1,060,666
110,000 - 119,999	12	1,383,651
120,000 - 129,999	6	747,318
130,000 - 139,999	4	535,365
140,000 - 149,999	1	146,689
Total:	1,641	55,710,453

* Cost in 2023 includes employers' PRSI.

(c) Termination Benefits

Termination Benefits Paid

There were no termination benefit settlements during 2023 or 2022.

(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:

	31/12/2023	31/12/2022
	€	€
Salary	497,974	474,329
Allowances	-	-
Termination Benefits	-	-
	497,974	474,329

(e) Chief Executive Salary and Benefits

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

Basic Salary Chief Executive	143,581	135,386
Other	-	-
	143,581	135,386

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 2023

25 Specific Costs	31/12/2023	31/12/2022
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	10,863	42,656
Financial / Actuarial	-	-
Human Resources	900	8,762
Audit Fee (Annual external audit)	41,600	41,600
Other	144,529	18,822
	<u>197,892</u>	<u>111,840</u>

The 2021 Audit Fee was paid in 2023.

(b) Legal Costs and Settlements	31/12/2023	31/12/2022
	€	€
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	31/12/2023	31/12/2022
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	12,064	11,528
- expenses paid for Board Members	-	-
- expenses paid to employees	159,938	103,920
	<u>172,002</u>	<u>115,448</u>
International		
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-
	<u>-</u>	<u>-</u>
Total	<u>172,002</u>	<u>115,448</u>

(d) Hospitality	31/12/2023	31/12/2022
	€	€
Hospitality costs incurred were:		
Staff Hospitality	5,222	3,057
Other	-	-
	<u>5,222</u>	<u>3,057</u>

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

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 2023 were:

Board member	Statutory Meetings	Attendance at			BOM	Other	Total Expenses	Total Fees
		Interview Boards	Conferences/Seminars					
	€	€	€	€	€	€	€	
Breathnach Thomas	126	35	-	-	-	161	131	
*Browne Fergal	88	-	-	-	89	177	-	
Cavanagh Mary Hilda	299	1,306	-	10	2218	3,833	2,613	
Cleere Peter	216	2,415	326	-	90	3,047	4,940	
Doherty Fidelis	52	1,620	60	110	-	1,842	4,030	
Frisby Ger	99	-	761	-	805	1,665	-	
Mhic Carthaigh Caitlin	81	-	-	95	-	176	-	
Ryan Clare	133	1,030	-	-	-	1,163	3,550	
Total	1,094	6,406	1,147	215	3,202	12,064	15,264	

*Fergal Browne is the Chairperson of Kilkenny and Carlow Education and Training Board

27 Committee Fees

	31/12/2023	31/12/2022
	€	€
The following fees were paid to Non Board Committee members		
Audit and Risk Committee (ARC) (No. of Non Board ARC members: 2023 - 2, 2022 - 2)	3,420	3,029
Finance Committee (FC) (No. of Non Board FC members: 2022 - 3, 2022 - 2)	4,369	2,154
	7,789	5,183

28 Chief Executive's Travel Expenses

	31/12/2023	31/12/2022
	€	€
Domestic Travel	4,666	3,653
Foreign Travel	-	-
	4,666	3,653

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

29 Capital Commitments

At 31 December 2023 KCETB had capital commitments of €9,213,627 (2022 €35,628,161).
All of the above capital expenditure will be Exchequer funded.

30 Lease Commitments

At 31 December 2023 KCETB had future minimum lease payments under non-cancellable operating leases as follows:

	31/12/2023	31/12/2022
	€	€
Leases which expire:		
Within one year	1,115,259	1,046,665
Between two and five years	2,666,727	2,287,066
After five years	498,722	841,922
	<u>4,280,708</u>	<u>4,175,653</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 31/12/2023.

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 €1,612,911 (2022 €1,492,184) 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 and two ETBs have prepared and disclosed the cost of retirement benefit obligations in their 2023 Financial Statements. 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 2023 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 2023, €76 was written off on behalf of KCETB.

35 Annual Contribution to Education and Training Boards Ireland

KCETB made a contribution of €98,187 to ETBI in 2023.

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 2023

3B Property

KCETB provides educational service and activities from the properties listed below (38A - 38D inclusive):

38A OWNED

Category	Location	Annual Rent per agreement €	Expiry Date
<i>Primary level, Post Primary Level and Centres</i>			
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
Dulske 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 Suipe	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
<i>Administration Offices</i>			
Administrative Offices	Athy Road, Carlow	n/a	n/a

38B Property not Owned - Leased

Category	Location	Annual Rent per agreement €	Expiry Date
<i>Primary level, Post Primary Level and Centres</i>			
Office	1A Meadow Court, Burrin St, Carlow	18,200	31/12/2024
VTOS	1 - 3 Granby Row, Carlow	30,000	31/08/2024
Back to Education	1B Meadow Court, Burrin Street, Carlow	18,200	30/11/2024
Back to Education	Burrin Street, Carlow	51,660	31/12/2024
Adult Literacy & Carlow Youthreach	Tulow Road, Carlow	85,000	04/08/2026
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
Adult Education Office	42 Upper Patrick St., Kilkenny	18,500	31/08/2029
VTOS	Bishop Birch Training Inst, Waterford Rd, Kilkenny	97,380	31/12/2024
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	30/03/2028
Ormonde College of Further Ed	The Village Inn Business Park, Kilkenny	14,000	04/07/2025
Training Services	Unit 4, Danville Business Park, Kilkenny	35,000	31/01/2026
Training Services	Units K & L, Purcellsinch, Kilkenny	80,000	31/08/2028
Training Services	Enterprise House, O'Brien Road, Carlow	8,625	31/01/2024
Grennan College	Car Park at Craft Mill PLC College	4,000	30/03/2024
School Completion Programme	Seville Lodge, Callan Road, Kilkenny	14,000	31/12/2024
Scoil Aireagail Playing Pitch(Carmelites)	Ballyhale, Co Kilkenny	-	31/05/2024
Scoil Aireagail Car Park	Ballyhale, Co Kilkenny	10,000	31/10/2043
Scoil Aireagail, Playing Pitch (School)	Ballyhale, Co Kilkenny	5,000	20/10/2028
Music Generation Programme	Room 2, First Floor Parliament Street, Kilkenny	6,120	31/05/2024
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	67,650	06/12/2028
FET Services	Unit 10, Danville Business Park, Kilkenny	37,832	18/09/2028
Training Services	Gowran Park Hospitality, Gowran, Co Kilkenny	59,760	01/10/2024
<i>Administration Offices</i>			
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

KILKENNY AND CARLOW EDUCATION AND TRAINING BOARD

Notes to The Financial Statements - Year Ended 31st December 2023

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/license for these properties

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

PPP - Public Private Partnership

39 Post Balance Sheet Events

There were no Post Balance Sheet events.

40 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2023 were approved by the Board of Kilkenny and Carlow ETB on 26 March 2024.