



**BORD OIDEACHAIS AGUS OILIÚNA CHIARRAÍ**  
**KERRY EDUCATION AND TRAINING BOARD**

**Financial Statements For The Year Ended 31st December 2018**

# Kerry Education and Training Board

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## Kerry Education and Training Board

### Statement of Board Responsibilities

Kerry 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:

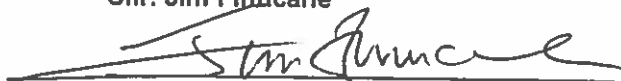
- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies.

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.

Chairperson: Cllr. Jim Finucane

Signature:



Date:

22/10/19

## Kerry Education and Training Board

### Statement on The System of Internal Control

#### Responsibility for the System of Internal Control

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

This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2015).

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely manner.

The Kerry ETB Board has reviewed and approved this statement at a meeting held 29th March 2019.

#### Key Control Procedures

The Kerry ETB Board has taken steps to ensure an appropriate control environment by:

- clearly defining management and staff responsibilities
- establishing procedures for identifying and evaluating all risks which could prevent Kerry ETB from achieving its objectives
- adopting a Risk Management Policy and Procedure which was formally approved by the Kerry ETB Board on 10<sup>th</sup> April 2018. The policy has been issued to all staff who are expected to alert management on emerging risks and control weaknesses and identify and assess risks and implement controls around same within their own area of work.

The System of Internal Control operated in Kerry ETB is based on:

- administrative processes with all key business procedures documented
- segregation of duties where possible
- specific authorisations with responsibility and accountability assigned at management level
- internal check
- systems aimed at ensuring the security of information and communications technology systems
- monthly management review of reports outlining the actual and budgeted results of programmes operated by Kerry ETB which are reviewed by Senior Management
- control procedures over grant funding to outside agencies to ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

The following Governance arrangements were implemented in 2018 to strengthen the existing System of Internal Control:

- a number of Policies and Procedures have been drafted and / or updated. Work is continuing in this area and Policies and Procedures are regularly reviewed and updated to ensure their continued relevance.
- Each Department maintains a Risk Register and these registers are utilised to compile an Overall Corporate Risk Register which details key risks across the Scheme, trigger events, area which holds overall responsibility for management and mitigation of the risks and updates following review of the risks. All Risk Registers are reviewed and updated regularly by the relevant Heads of Department, Senior Management and Director of Organisational Support and Development to ensure risks are managed to an acceptable level.
- Risk Management is a standing item on Heads of Department Meeting and Kerry ETB Board meetings.
- In 2018 Kerry ETB undertook a full Internal Review of its procedures and practices in light of the findings contained in a report on Kildare/Wicklow ETB. The findings of this Internal Review were documented and presented to Kerry ETB's Audit and Risk Committee who confirmed they were satisfied with the Internal Review and its findings.

The Kerry ETB Board's monitoring and review of the effectiveness of the System of Internal Control is informed by:

- the recommendations made in the Comptroller and Auditor General's Management Letter or other reports
  - Work of the Audit Committee & Risk Committee which considers Internal Audit Reports, reports of the Comptroller and Auditor General and reports to the Board as to whether the Chief Executive Officer is, in the opinion of the Audit Committee, operating adequate and appropriate Systems of Internal Control.
- An Audit & Risk Committee is in place which is comprised of six individuals four of whom are external members (one of whom is the Chairperson) and two members of the Kerry ETB Board.
- We are satisfied that the members of the Audit & Risk Committee possess the relevant skills, knowledge and experience to perform the duties of the Committee to the required standard.

In 2018 the Audit & Risk Committee met eight times and presented to the Kerry ETB Board on two occasions (with the Annual Report submitted in February 2019).

- The Directorate and Chief Executive who have responsibility for the control Framework.

An Internal Audit Service is provided by the Internal Audit Unit – Education and Training Boards (IAU). The most recent Internal Audit was conducted in 2018 and covered the area of Information Technology.

#### **Public Procurement**

Kerry ETB works diligently to ensure compliance with all aspects of Circulars, Codes of Governance and Legislation. The Board ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Kerry ETB does not operate a Centralised Purchasing System and there are 10 Schools and circa 23 Further Education and Training Centres engaged in Procurement. The diverse nature of the Kerry ETB provision and the geographical spread is a further challenge to cumulative value compliance across the Scheme.

In 2018 the following steps were undertaken with a view to increasing overall compliance with Public Procurement:

- In Quarter 4 of 2018 a full time Procurement Officer was appointed which is a dedicated resource which was not previously available. The Procurement Officer will focus solely on procurement across the entire Kerry ETB Scheme and through ongoing and regular interaction with the Payments Team will identify Procurement trends and requirements as they arise and ensure that the correct Procurement process is followed. The Procurement Officer will (i) manage new tenders (ii) review compliance and (iii) manage contracts.
- Commencing in 2018 a monthly expenditure analysis is undertaken to identify and monitor categories of spend. This live and ongoing monitoring identifies purchasing trends for categories of expenditure, suppliers and cumulative spends and ensures that the correct procurement process can be applied.
- The Corporate Procurement Plan was approved by the Kerry ETB Board on 28<sup>th</sup> May 2018. The Corporate Procurement Plan outlines 11 key Procurement Goals for the period April 2018 to December 2019.
- Office of Government Procurement Frameworks are utilised where these Frameworks are suitable for Kerry ETB needs.

The cumulative value across all Schools and Centres for Bus and Coach Hire (€256,463 – paid to 31 individual suppliers) and Cleaning Services (€128,044 – paid to 12 individual suppliers) exceeded national tendering thresholds and tenders required under national procurement guidelines were not conducted. However quotations were sought on an individual School and Centre basis in line with Kerry ETB Procurement Policy and Procedures.

Significant efforts are being made by Kerry ETB to ensure compliance with all relevant guidelines.

A Tender for Bus Hire Services was published on E-Tenders on 05<sup>th</sup> July 2019 with a closing date for tender submissions of 19<sup>th</sup> July 2019. The Tender deadline has now passed and Kerry ETB is in the process of formally evaluating the Tender submissions. The Tender process will be finalised by October 2019.

Regarding Contracted Cleaning Services an information gathering exercise has been undertaken in order to produce the specifications required in a Cleaning Contract Tender document. It is expected that the contracted cleaning Tender process will be completed during Quarter 4 of 2019.

Kerry ETB will continue to actively monitor all areas of expenditure and tender for goods and services as required.

Kerry ETB has also highlighted the need for additional staffing in Procurement in the Department of Education and Skills information gathering for Phase II of Organisation Design Review for Education and Training Board's.

#### **Review of Effectiveness**

Both the Finance Committee and the Audit & Risk Committee have, on a number of occasions, expressed their concern that the lack of an appropriate, contemporary Financial System presents significant risks for Kerry ETB. The lack of a suitable Financial System presents a significant organisational challenge and potential control weakness. The use of two separate financial reporting systems (with the Training Centre availing of a separate system to the rest of the organisation) adds further complexity and risk.

As a result of the above the preparation of the Annual Financial Statements is an extremely manual process which further increases the pressure to meet the annual reporting deadlines.

It is hoped that the introduction of Financial Shared Services will address this issue however there is no definitive timeline for the completion of this project.

In 2018 an Internal Audit of the Kerry ETB Information Technology (IT) Systems was undertaken. The Internal Audit "Review of the effectiveness of IT Systems and network availability controls" deemed that Kerry ETB did not have an adequate system of Internal Controls.

It is important to note that the Audit was completed to industry level standards which did not reflect the environment in which Kerry ETB is operating. Kerry ETB operates in an environment where:

- There has been no formal recognition by the Department of Education and Skills of the need for a dedicated IT Department. This is a critical issue that the Kerry ETB Board, the Audit & Risk Committee and the Finance Committee believe needs to be addressed.
- There has been no dedicated funding stream for IT infrastructure
- The proposed move to Shared Services has influenced IT Policy approach nationally.

An internal audit review of the effectiveness of the ICT system and network availability controls made a large number of recommendations related to disaster recovery and business continuity. Kerry ETB has received approval from DPER to tender for the preparation of a disaster recovery and business continuity plan. The remaining recommendations are either implemented or in the process of being implemented.

Kerry ETB has highlighted that investment in IT infrastructure and the adoption of new technologies is critical to meeting the needs of a large organisation where many of the critical functions depend on "fit for purpose" IT Systems and hardware infrastructure.

Due to IT System and resource limitations Kerry ETB have not been in a position to comply with the legislative requirements of the Single Pension Scheme to provide staff members with annual and cessation of employment benefit statements. It is hoped that the introduction of payroll shared services will provide a system capable of calculating statements.

#### Internal Control Issues

No weaknesses in Internal Control were identified in relation to 2018 that require disclosure in the Financial Statements.

#### Annual Review of Controls

Kerry ETB is committed to operating an efficient, effective and economic Internal Control System. A formal review of the effectiveness of the System of Internal Control in respect of 2018 was carried out by Management (based on information gathered from Senior Managers across the organization using customised questionnaires and signed declarations) in January 2019 and presented to the Audit & Risk Committee on the 21st February 2019. The Audit & Risk Committee were satisfied with the Internal Controls that are in place. The System of Internal Controls is kept under review on an ongoing basis.

I confirm, therefore, that Kerry ETB conducted a review of the effectiveness of the System of Internal Control and found it to be satisfactory.

Chairperson: Cllr. Jim Finucane  
Kerry Education and Training Board

Signature:



Date:

02/10/19



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas Kerry Education and Training Board

### Opinion on the financial statements

I have audited the financial statements of Kerry Education and Training Board for the year ended 31 December 2018 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

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

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2018 and the state of affairs of the Board at 31 December 2018; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

### *Basis of opinion*

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

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

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

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

### *Adequacy of IT based financial system*

The statement on internal control discloses the Board's concerns regarding the lack of investment in IT infrastructure and the lack of an appropriate, contemporary financial system, which currently presents significant organisational challenges and could potentially impact on internal controls.

**Seamus McCarthy**  
Comptroller and Auditor General

30 October 2019

## Report of the C&AG (continued)

### Responsibilities of Board members

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

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

### Responsibilities of the Comptroller and Auditor General

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

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

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

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### Information other than the financial statements

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

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

### Reporting on other matters

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

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

I also report by exception if, in my opinion,

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



## Kerry Education and Training Board

### Financial Statements -Year Ended 31st December 2018

#### Activities and Pay Costs

#### 1 Main Activity

Kerry Education and Training Board provides Education and Training throughout County Kerry as set out below:

| Service                           | Number of Locations | Number of Participants** | Number of Beneficiaries*** |
|-----------------------------------|---------------------|--------------------------|----------------------------|
| Primary Level                     | 1                   | 25 *                     |                            |
| Second Level & Post Leaving Cert. | 9                   | 3,205 *                  |                            |
| Further Education                 | 108                 |                          | 6,194                      |
| Training                          | 16                  |                          | 1,744                      |
| Part-time / Night Classes         | 13                  | 1,136                    | 1,176                      |

\* Based on Academic Year 2018/2019 Enrolment

\*\* A person who attends a structured programme either full or part time provided by Kerry ETB

\*\*\* A person who avails of a service provided by Kerry ETB

#### 2 Other Services

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

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

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

#### 3 Pay Costs

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

| Pay Range*        | No. Employees | Cost in 2018<br>€ |
|-------------------|---------------|-------------------|
| 0 - 59,999        | 902           | 16,553,584        |
| 60,000 - 69,999   | 128           | 8,307,303         |
| 70,000 - 79,999   | 66            | 4,945,426         |
| 80,000 - 89,999   | 25            | 2,088,271         |
| 90,000 - 99,999   | 7             | 663,998           |
| 100,000 - 109,999 | 6             | 632,361           |
| 110,000 - 119,999 | 4             | 450,751           |
| 120,000 - 129,999 | 3             | 379,041           |
| <b>Total</b>      | <b>1,141</b>  | <b>34,020,735</b> |

\* Pay ranges do include employers' PRSI.

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

In compliance with the Financial Emergency Measures in the Public Interest Legislation the ETB made Pension Related Deductions from employees amounting to €1,304,463 which were remitted to the Department of Education and Skills.

## Kerry Education and Training Board

### Financial Statements - Year Ended 31st December 2018

#### Establishment of the Education and Training Board and the Accounting Policies

##### 1 Establishment of the Education and Training Board

Kerry 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.

A Community National School came under the patronage of the ETB with the commencement of the 2017/2018 academic year.

##### 2 Significant Accounting Policies

###### (a) Basis of Presentation

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

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

###### (b) Basis of Preparation

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

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

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

###### (c) Tangible Fixed Assets

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

###### (d) Stocks

All consumable stocks are expensed as purchased.

###### (e) Superannuation

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

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

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid by the National Shared Services Office on behalf of the ETB. ETB's are responsible for the administration of their pensions. Pension funds are paid directly by the DES on behalf of the ETB.

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

###### (f) Lease Rentals

All lease rentals are expensed as incurred.

## Kerry Education and Training Board

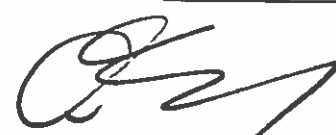
### Operating Statement For The Year Ended 31st December 2018

|   | Note | Year ended<br>31/12/2018<br>€ | Year ended<br>31/12/2017<br>€ |
|---|------|-------------------------------|-------------------------------|
| <b>RECEIPTS</b>                                       |      |                               |                               |
| Post Primary Schools & Head Office Grants             | 1    | 26,911,065                    | 24,063,497                    |
| Primary School Grants                                 | 2    | 20,780                        | 25,179                        |
| Further Education and Training Grants                 | 3    | 27,680,559                    | 25,115,812                    |
| Student Support Services Grants                       | 4    | 5,310                         | 13,967                        |
| Youth Services Grants                                 | 5    | 340,527                       | 616,623                       |
| Agencies & Self-Financing Projects                    | 6    | 3,091,438                     | 3,166,004                     |
| Capital Grants  | 7    | 1,354,426                     | 1,979,122                     |
| Joint Venture   | 8    | -                             | 43,284                        |
|   |      | 59,404,105                    | 55,023,488                    |
| <b>PAYMENTS</b>                                       |      |                               |                               |
| Post Primary Schools & Head Office                    | 9    | 26,615,399                    | 24,677,897                    |
| Primary School Payments                               | 10   | 39,143                        | 48,095                        |
| Further Education and Training                        | 11   | 27,952,715                    | 25,662,112                    |
| Student Support Services                              | 12   | 1,905                         | 11,862                        |
| Youth Services  | 13   | 343,992                       | 585,784                       |
| Agencies & Self-Financing Projects                    | 6    | 3,334,668                     | 3,300,062                     |
| Capital   | 7    | 2,489,934                     | 1,266,435                     |
| Joint Venture   | 8    | -                             | -                             |
|   |      | 60,777,756                    | 55,552,247                    |
| <b>Cash Surplus / ( Deficit) for the year</b>         |      | (1,373,651)                   | (528,759)                     |
| <b>Movement in Other Net Current Assets</b>           | 24   | 1,531,853                     | 514,381                       |
| <b>Accrual Revenue Surplus/(Deficit) for the year</b> |      | 158,202                       | (14,378)                      |
| <b>Revenue Surplus / (Deficit) at 01/01/2018</b>      |      | (122,197)                     | (107,819)                     |
| <b>Revenue Surplus / (Deficit) at 31/12/2018</b>      |      | 36,005                        | (122,197)                     |

Signed: 

Clr. Jim Finucane  
Chairperson

Date: 22/10/19



Colm McEvoy  
Chief Executive

Date: 20/10/19

The notes on pages 10 to 27 form part of these Financial Statements

## Kerry Education and Training Board

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

|   | Note | 31/12/2018<br>€      | 31/12/2017<br>€         |
|---|------|----------------------|-------------------------|
| <b>Current Assets</b>                     |      |                      |                         |
| Recurrent State Grants                    | 16   | 901,730              | 466,772                 |
| Capital State Grants                      | 17   | 2,102,591            | 1,419,384               |
| Other Recurrent Income                    | 18   | -                    | 47                      |
| Third Party Debtors                       | 19   | 14,855               | 83,433                  |
| Bank Balance                              |      | <u>1,070,644</u>     | <u>2,444,293</u>        |
|   |      | <u>4,089,820</u>     | <u>4,413,929</u>        |
| <b>Current Liabilities</b>                |      |                      |                         |
| Recurrent State Grants                    | 20   | 784,158              | 820,759                 |
| Capital State Grants                      | 21   | 820,862              | 1,273,162               |
| Other Recurrent Income                    | 22   | 992,552              | 1,172,895               |
| Provision & Expense liabilities           | 23   | <u>1,456,243</u>     | <u>1,269,310</u>        |
|   |      | <u>4,053,815</u>     | <u>4,536,126</u>        |
| <b>Net Current Assets / (Liabilities)</b> |      | <u><u>36,005</u></u> | <u><u>(122,197)</u></u> |
| <b>Represented By</b>                     |      |                      |                         |
| <b>Revenue Surplus / (Deficit)</b>        |      | <u><u>36,005</u></u> | <u><u>(122,197)</u></u> |

|  | Retained Surplus /<br>(Deficit)<br>31/12/2018<br>€ | Retained Surplus /<br>(Deficit)<br>For 2018<br>€ | Retained Surplus<br>/<br>(Deficit)<br>31/12/2017<br>€ |
|--|--|--|---|
| <b>Analysis of Revenue Surplus / (Deficit)</b> |  |  |   |
| <b>Programme</b>                               |  |  |   |
| Schools & Head Office                          | 56,197   | 144,116  | (87,919)  |
| Associated Programmes                          | (4,952)  | 88   | (5,040)   |
| Further Education Programme                    | -  | -  | -   |
| Training Programme                             | -  | -  | -   |
| Agency Programme                               | (531)  | 10,537   | (11,068)  |
| Self-financing Programme                       | (14,709)   | 3,461  | (18,170)  |
| Other Programmes                               | -  | -  | -   |
|  | <u>36,005</u>                                      | <u>158,202</u>                                   | <u>(122,197)</u>                                      |

Signed:

  
Cllr. Jim Finucane  
Chairperson

Date: 22/10/19

Signed:

  
Colm McEvoy  
Chief Executive

Date: 20/10/19

The notes on pages 10 to 27 form part of these financial statements

## Kerry Education and Training Board

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

| 1 Post Primary Schools & Head Office Receipts           |                                     | Year Ended<br>31/12/2018<br>€ | Year Ended<br>31/12/2017<br>€ |
|---|-------------------------------------|-------------------------------|-------------------------------|
| <b>Pay</b>  | <b>Sponsoring Department/Funder</b> |                               |                               |
| Post Primary Schools & Head Office Net Cash Grant       | Education and Skills                | 22,973,378                    | 20,509,875                    |
| Retained Superannuation Contributions                   | Education and Skills                | 1,298,202                     | 1,258,329                     |
|   |                                     | 24,271,580                    | 21,768,204                    |
| <b>Non-Pay</b>  |                                     |                               |                               |
| Post Primary Schools & Head Office Net Cash Grant       | Education and Skills                | 1,580,008                     | 1,482,215                     |
| Tuition Fees  | Parents/Students                    | 127,831                       | 101,440                       |
| Bank Interest   | Bank                                | -                             | (12,158)                      |
| IPB Dividend  | Irish Public Bodies                 | 39,245                        | 76,518                        |
| IPB Retained Earnings Distribution Dividend             | Irish Public Bodies                 | 230,529                       | -                             |
| Repeat Leaving Certificate Fees                         | Parents/Students                    | 127                           | 862                           |
| Insurance Claims  | Irish Public Bodies                 | 1,550                         | 245                           |
|   |                                     | 1,979,290                     | 1,649,122                     |
| <b>Associated Programmes</b>                            |                                     |                               |                               |
| School Services Support Fund                            | Education and Skills                | 310,880                       | 295,473                       |
| Book Grant  | Education and Skills                | 77,190                        | 78,405                        |
| Deis Grant & Home School Liaison                        | Education and Skills                | 69,577                        | 69,330                        |
| Transition Year   | Education and Skills                | 21,280                        | 15,105                        |
| Junior Certificate School Programme                     | Education and Skills                | 27,645                        | 22,465                        |
| Leaving Cert Applied (Per Capita)                       | Education and Skills                | 8,465                         | 7,550                         |
| Support Grant Leaving Cert Computer Science             | Education and Skills                | 3,000                         | -                             |
| Traveller Capitation                                    | Education and Skills                | 18,693                        | 6,030                         |
| Physics, Chemistry, and Science                         | Education and Skills                | 5,720                         | 3,445                         |
| Special Class Grant                                     | Education and Skills                | 573                           | -                             |
| Inservice Courses                                       | Education and Skills                | 973                           | 3,416                         |
| Post Primary Language Initiative/Foreign Language Asst. | SEC/Dept. of Education and Skills   | 229                           | 12,043                        |
| DES Approved Special Needs Equip                        |                                     | 16,643                        | 35,141                        |
| ETB Election  | Education and Skills                | 3,569                         | -                             |
| ICT Infrastructure Grant                                | Education and Skills                | 95,758                        | 97,768                        |
|   |                                     | 660,195                       | 646,171                       |
| <b>Total</b>  |                                     | <b>26,911,065</b>             | <b>24,063,497</b>             |
| <b>2 Primary School Receipts</b>                        |                                     |                               |                               |
| Capitation Grant  |                                     | 10,200                        | 15,000                        |
| Ancillary Service Grant                                 |                                     | 9,780                         | 3,169                         |
| Book Scheme Grant                                       |                                     | 660                           | 660                           |
| Miscellaneous Grant                                     |                                     | 140                           | 6,350                         |
|   |                                     | 20,780                        | 25,179                        |

## Kerry Education and Training Board

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

| <b>3 Further Education and Training Receipts</b> |                                     | <b>Year Ended<br/>31/12/2018<br/>€</b> | <b>Year Ended<br/>31/12/2017<br/>€</b> |
|--|-------------------------------------|--|--|
| <b>Further Education</b>                         | <b>Sponsoring Department/Funder</b> |  |  |
| VTOS   | SOLAS                               | 2,644,768                              | 2,782,351                              |
| Youthreach                                       | SOLAS                               | 2,513,014                              | 2,241,397                              |
| Adult Literacy                                   | SOLAS                               | 784,686                                | 777,389                                |
| Back to Education Initiative                     | SOLAS                               | 710,450                                | 603,153                                |
| Community Education                              | SOLAS                               | 306,730                                | 273,996                                |
| Adult Education Guidance Service                 | SOLAS                               | 254,699                                | 194,897                                |
| Youthreach Special Needs Initiative              | SOLAS                               | 54,500                                 | 58,500                                 |
| QQI Locally Devised Assessment                   | SOLAS                               | 95,785                                 | 132,968                                |
| PLC Capitation                                   | SOLAS                               | 92,298                                 | 40,385                                 |
| Intensive Tuition                                | SOLAS                               | 43,936                                 | 47,112                                 |
| Guidance/Counselling/Psychological Services      | SOLAS                               | 29,236                                 | 27,995                                 |
| Further Education and Training Centres           | SOLAS                               | 924,647                                | 753,669                                |
| DEIS Family Literacy                             | SOLAS                               | 19,584                                 | 40,784                                 |
| ESOL Basic Education                             | SOLAS                               | 93,869                                 | 101,800                                |
| PLC Rent   | SOLAS                               | 40,000                                 | -                                      |
| PLC Non-Pay (SOLAS funded)                       | SOLAS                               | 13,225                                 | -                                      |
| Legacy/Solas Admin Support/ONP/FET               | SOLAS                               | 2,168,663                              | 1,358,120                              |
| Adult Refugee Programme                          | SOLAS                               | 18,959                                 | 61,185                                 |
|  |                                     | <b>10,809,049</b>                      | <b>9,495,701</b>                       |
| <b>Training</b>                                  |                                     |  |  |
| Specialist Training Providers (STP)              | SOLAS                               | 2,519,094                              | 3,173,837                              |
| Local Training Initiatives                       | SOLAS                               | -                                      | (8,091)                                |
| Bridging Foundation & Skills Training            | SOLAS                               | 3,368,066                              | 4,205,998                              |
| Training Centre Staff & Operations               | SOLAS                               | 4,382,871                              | 3,112,531                              |
| Community Training Centres                       | SOLAS                               | 868,774                                | 804,801                                |
| Traineeships                                     | SOLAS                               | 2,080,077                              | 1,338,951                              |
| Apprenticeship                                   | SOLAS                               | 3,374,719                              | 2,691,409                              |
| Apprenticeship 2016+ Consortia                   | SOLAS                               | 239,000                                | -                                      |
| Evening Courses                                  | SOLAS                               | 56,743                                 | 264,664                                |
| On-Line/Blended Learning/Library                 | SOLAS                               | (17,834)                               | 36,011                                 |
|  |                                     | <b>16,871,510</b>                      | <b>15,620,111</b>                      |
| <b>Total</b>                                     |                                     | <b>27,680,559</b>                      | <b>25,115,812</b>                      |
| <b>4 Student Support Service Receipts</b>        |                                     |  |  |
| Grants and Scholarships                          | Education and Skills                | 5,310                                  | 13,967                                 |
|  |                                     | <b>5,310</b>                           | <b>13,967</b>                          |
| <b>5 YOUTH SERVICES RECEIPTS</b>                 |                                     |  |  |
| Youth Work Act                                   | Children and Youth Affairs          | 106,582                                | 390,506                                |
| Youth Club Grant                                 | Children and Youth Affairs          | 44,929                                 | 39,501                                 |
| Disadvantaged Youth                              | Children and Youth Affairs          | 189,016                                | 186,616                                |
|  |                                     | <b>340,527</b>                         | <b>616,623</b>                         |

Kerry Education and Training Board

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

6 Agencies and Self-Financing Projects

| AGENCIES                |                                    |  | Year Ended 31/12/2018 |                  |                     |                  | Year Ended 31/12/2017 |                  |
|-------------------------|------------------------------------|--|-----------------------|------------------|---------------------|------------------|-----------------------|------------------|
| Item                    | Project                            | Primary Sponsoring Dept/Funder             | Receipts              | Pay              | Payments<br>Non Pay | Total            | Receipts              | Payments         |
|                         |                                    |  | €                     | €                | €                   | €                | €                     | €                |
| 1                       | School Meals                       | Social Protection                          | 241,506               | -                | 229,609             | 229,609          | 211,258               | 207,038          |
| 2                       | Student with Disabilities          | Higher Education Authority                 | 69,766                | 69,910           | 1,707               | 71,617           | 73,471                | 42,182           |
| 3                       | Erasmus                            | Erasmus                                    | -                     | -                | -                   | -                | 13,610                | 739              |
| 4                       | Iveragh Irish Language Plan        | Comhchoiste Ghaeltacht Chiarraí            | 22,983                | -                | -                   | -                | -                     | -                |
| 5                       | Tralee Language Plan               | Dept. of Culture, Heritage & the Gaeltacht | 10,000                | -                | -                   | -                | -                     | -                |
| 6                       | Music Partnership programme        | Various                                    | 22,991                | 5,457            | 61                  | 5,518            | 10,276                | 16,640           |
| 7                       | Momentum                           | SOLAS                                      | -                     | -                | -                   | -                | -                     | 1,770            |
| 8                       | ISL tutors                         | Education and Skills                       | 21,699                | 21,699           | -                   | 21,699           | 22,099                | 21,829           |
| 9                       | The Ireland Funds                  | The Ireland Funds                          | -                     | 1,661            | -                   | 1,661            | -                     | -                |
| 10                      | Examination Supervision            | State Examinations Commission              | 76,868                | 72,093           | 2,778               | 74,871           | 78,011                | 80,159           |
| 11                      | School Completion Programme        | TUSLA                                      | 167,970               | 113,776          | 46,060              | 159,836          | 167,970               | 164,428          |
| 12                      | Skills for Work                    | Dublin and Dun Laoghaire ETB               | 6,751                 | 4,395            | 2,073               | 6,468            | 41,921                | 31,347           |
| 13                      | Kerry Life                         | Kerry County Council                       | 65,580                | 50,004           | 10,025              | 60,029           | 19,720                | 17,364           |
| 14                      | Refugee Support Fund               | Kerry County Council                       | -                     | 2,944            | -                   | 2,944            | 7,660                 | 5,247            |
| 15                      | Leargas Erasmus +                  | Leargas                                    | 39,499                | -                | 80,447              | 80,447           | 73,753                | 13,067           |
|                         |                                    |  | <u>745,613</u>        | <u>341,939</u>   | <u>372,760</u>      | <u>714,699</u>   | <u>717,749</u>        | <u>601,810</u>   |
| SELF-FINANCING PROJECTS |                                    |  | Receipts              | Pay              | Payments<br>Non Pay | Total            | Receipts              | Payments         |
|                         |                                    |  | €                     | €                | €                   | €                | €                     | €                |
| 1                       | PLC Self financing                 | Various                                    | 347,865               | 29,507           | 424,754             | 454,261          | 315,433               | 541,899          |
| 2                       | School projects                    | Various                                    | 758,409               | 14,987           | 706,923             | 721,910          | 690,751               | 657,035          |
| 3                       | School Bank Accounts               | Various                                    | 89,270                | -                | 89,629              | 89,629           | 171,180               | 165,044          |
| 4                       | Parents Council accounts           | Various                                    | 15,310                | -                | 20,888              | 20,888           | 25,896                | 18,538           |
| 5                       | Skills ETB Programme               | CDETB                                      | -                     | -                | 78,596              | 78,596           | 28,415                | 16,265           |
| 6                       | Further Ed. Management             | Other                                      | -                     | -                | 57,642              | 57,642           | -                     | 108,294          |
| 7                       | Self financing Projects            | Parents/Students                           | 1,100                 | -                | 11,364              | 11,364           | -                     | -                |
| 8                       | Cappanalea OEC                     | Parents/Students                           | 741,517               | 491,950          | 249,521             | 741,471          | 787,767               | 787,478          |
| 9                       | Cappanalea OEC                     | DES  | 232,930               | 232,930          | -                   | 232,930          | 232,930               | 232,930          |
| 10                      | Literacy Projects                  | Other                                      | -                     | -                | 2,932               | 2,932            | -                     | -                |
| 11                      | After School Study                 | Parents/Students                           | 76,475                | 27,229           | 55,385              | 82,614           | 93,074                | 86,858           |
| 12                      | Special Needs Project              | Parents/Students                           | -                     | -                | 171                 | 171              | -                     | -                |
| 13                      | Labour Activation Fund             | DES  | -                     | -                | 50                  | 50               | -                     | -                |
| 14                      | IT Braille Programme               | DES  | -                     | -                | 1,229               | 1,229            | -                     | -                |
| 15                      | HSE Arts Project (formerly SHB)    | HSE  | 27,592                | 67,132           | 7,617               | 74,749           | 51,318                | 33,030           |
| 16                      | ECDL                               | Other                                      | -                     | -                | 2,700               | 2,700            | -                     | -                |
| 17                      | Primary School                     | Other                                      | 5,122                 | -                | -                   | -                | 825                   | -                |
| 18                      | Padraig Pearse Fund/Jeffer's Trust | Other                                      | -                     | -                | 4,787               | 4,787            | -                     | 2,376            |
| 19                      | PLC Student Government Levy        | Parents/Students                           | 50,235                | -                | 42,046              | 42,046           | 40,665                | 40,505           |
| 20                      | WIFI/VICT Upgrade                  | Parents/Students                           | -                     | -                | -                   | -                | 10,000                | 10,000           |
|                         |                                    |  | <u>2,345,825</u>      | <u>863,735</u>   | <u>1,756,234</u>    | <u>2,619,969</u> | <u>2,448,254</u>      | <u>2,698,252</u> |
| <b>Total</b>            |                                    |  | <u>3,091,438</u>      | <u>1,205,674</u> | <u>2,128,994</u>    | <u>3,334,668</u> | <u>3,166,003</u>      | <u>3,300,062</u> |

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

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

## Kerry Education and Training Board

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

| 7 Capital                           | Year Ended<br>31/12/18           | Year Ended<br>31/12/17 |
|-------------------------------------|----------------------------------|------------------------|
|                                     | €                                | €                      |
| <b>Receipts</b>                     |                                  |                        |
| Education and Skills                | 958,407                          | 1,716,606              |
| SOLAS                               | 304,969                          | 262,516                |
| Other                               | 91,050                           | -                      |
|                                     | <b>1,354,426</b>                 | <b>1,979,122</b>       |
| <b>Payments</b>                     |                                  |                        |
| <u>Facility</u>                     | <u>Expenditure Type</u>          |                        |
| Cappanalea Outdoor Education Centre | Centre Development               | 57,323                 |
| Castleisland Community College      | Science Room Refurbishment       | 140,378                |
| Castleisland Community College      | Sports Capital Programme         | 56,050                 |
| Castleisland Community College      | Office                           | -                      |
| Causeway Comprehensive School       | Additional accomodation          | 13,307                 |
| Causeway Comprehensive School       | Engineering Room Equipment       | 28,371                 |
| Causeway Comprehensive School       | EWS - Roof                       | -                      |
| Coláiste Gleann Li                  | Separation Project/SNU/EWS       | 78,192                 |
| Coláiste na Ríochta                 | SWS 2017 Phase 2 -Boiler         | 689                    |
| Coláiste na Ríochta                 | Universal Access Works           | 956,458                |
| Coláiste na Ríochta                 | Additional accomodation          | 81,446                 |
| Coláiste na Sceilge                 | EWS 2017 - Heating               | 55,100                 |
| Gaelcholáiste Chiarraí              | Emergency Works project (Roof)   | -                      |
| Gaelcholáiste Chiarraí (New School) | New School Project               | 43,380                 |
| Kerry College of Further Education  | Refurbishment - Science Lab      | 1,907                  |
| Kerry College of Further Education  | Fit out New Campus               | 271,741                |
| Kerry ETB Training Centre           | Various Projects                 | 59,734                 |
| Killarney Community College         | Additional accomodation          | 20,775                 |
| Killarney Community College         | EWS 2017 Roof                    | 412,977                |
| Killarney Community College         | Special Needs Unit               | 59,569                 |
| Killorglin Community College        | Emergency Works project (Roof)   | 53,150                 |
| Killorglin Community College        | SWS 2017 Phase 2 -Boiler         | 2,922                  |
| Listellick National School          | New School Project               | -                      |
| Physical Education Grant            |                                  | 19,071                 |
| Post Leaving Certificate Programme  | ICT Capital                      | -                      |
| Two Mile Community National School  | Emergency Refurbishment          | 26,058                 |
| Various Schools                     | Design & Communications Graphics | -                      |
| Various Schools                     | Woodwork                         | 41,948                 |
| Various Schools                     | 2014 Summer Work Scheme          | -                      |
| Various Schools                     | 2016 Summer Work Scheme          | 80                     |
| Youthreach Programmes               | Capital Equipment                | -                      |
| Youthwork                           | Capital Funding Scheme           | 380                    |
|                                     |                                  | 696                    |
|                                     |                                  | 19,055                 |
|                                     |                                  | 418,984                |
|                                     |                                  | 55,041                 |
|                                     |                                  | -                      |
|                                     |                                  | 35,000                 |
|                                     |                                  | 1,101                  |
|                                     |                                  | <b>2,489,934</b>       |
|                                     |                                  | <b>1,266,435</b>       |



## Kerry Education and Training Board

### Notes to the Financial Statements - Year Ended 31st December 2018

| <b>8 Joint Venture</b> | <b>Year Ended<br/>31/12/2018<br/>€</b> | <b>Year Ended<br/>31/12/2017<br/>€</b> |
|------------------------|--|--|
| <b>Receipts</b>        |  |  |
| Other - Kerry ETB      | -                                      | 43,284                                 |
|                        | -                                      | 43,284                                 |
| <b>Payments</b>        |  |  |
| Expenditure            | -                                      | -                                      |
|                        | -                                      | -                                      |

The property on which Tralee Regional Sports and Leisure Company Limited by Guarantee operates is jointly owned by Kerry Education and Training Board and Kerry County Council. The Sports Centre itself is operated and managed by Tralee Regional Sports and Leisure Company Limited by Guarantee which holds the property on foot of a lease from both Kerry County Council and Kerry Education and Training Board.

A new Company Constitution was developed and adopted in 2016 and a new Board of management elected.

Kerry ETB did not fund any expenditure of the Tralee Regional Sports and Leisure Company Limited by Guarantee in 2018. All costs were paid directly by Tralee Regional Sports and Leisure Company Limited by Guarantee in 2018.

## Kerry Education and Training Board

### Notes to the Financial Statements - Year Ended 31st December 2018

| 9 Post Primary Schools & Head Office Payments           | Year Ended 31/12/2018 |                  |                   | Year Ended               |
|---|-----------------------|------------------|-------------------|--------------------------|
|   | Pay<br>€              | Non Pay<br>€     | Total<br>€        | 31/12/2017<br>Total<br>€ |
| <b>PAY</b>  |                       |                  |                   |                          |
| Instruction   | 21,515,498            | -                | 21,515,498        | 19,797,469               |
| Administration  | 2,211,307             | -                | 2,211,307         | 2,090,023                |
| Maintenance   | 576,739               | -                | 576,739           | 509,781                  |
|   | <u>24,303,544</u>     | <u>-</u>         | <u>24,303,544</u> | <u>22,397,273</u>        |
| <b>NON PAY</b>  |                       |                  |                   |                          |
| Instruction   | -                     | 99,306           | 99,306            | 93,640                   |
| Administration  | -                     | 754,949          | 754,949           | 631,709                  |
| Maintenance   | -                     | 854,507          | 854,507           | 902,094                  |
|   | <u>-</u>              | <u>1,708,762</u> | <u>1,708,762</u>  | <u>1,627,443</u>         |
| <b>ASSOCIATED PROGRAMMES</b>                            |                       |                  |                   |                          |
| School Services Support Fund                            | 15,645                | 241,424          | 257,069           | 301,794                  |
| Book Grant  | -                     | 95,591           | 95,591            | 99,085                   |
| Deis Grant & Home School Liaison                        | 1,634                 | 75,899           | 77,533            | 94,198                   |
| Transition Year   | -                     | 26,714           | 26,714            | 11,023                   |
| Junior Certificate School Programme                     | 426                   | 17,922           | 18,348            | 13,593                   |
| Leaving Cert Applied (Per Capita)                       | -                     | 7,194            | 7,194             | 4,101                    |
| Post Primary Language Initiative/Foreign Language Asst. | -                     | -                | -                 | 11,126                   |
| Traveller Capitation                                    | -                     | 6,876            | 6,876             | 6,949                    |
| Physics, Chemistry, and Science                         | -                     | 11,244           | 11,244            | 3,074                    |
| Special Class Grant                                     | -                     | 3,615            | 3,615             | 240                      |
| Inservice Courses                                       | -                     | -                | -                 | 4,980                    |
| School Development Planning Initiative                  | -                     | -                | -                 | 160                      |
| Special Needs Equipment Grant                           | -                     | 7,402            | 7,402             | 23,510                   |
| ETB Election  | -                     | 3,611            | 3,611             | -                        |
| ICT Infrastructure                                      | -                     | 87,896           | 87,896            | 79,348                   |
|   | <u>17,705</u>         | <u>585,388</u>   | <u>603,093</u>    | <u>653,181</u>           |
|   | <u>24,321,249</u>     | <u>2,294,150</u> | <u>26,615,399</u> | <u>24,677,897</u>        |

#### Post Primary Schools & Head Office Payments

These relate to the provision of second level and PLC programmes provided in 9 locations, catering for 3,205 participants as well as night classes in 5 location catering for 1,136 participants.

#### 10 Primary School Payments

|  | Year Ended 31/12/2018 |               |               | Year Ended               |
|--|-----------------------|---------------|---------------|--------------------------|
|  | Pay<br>€              | Non Pay<br>€  | Total<br>€    | 31/12/2017<br>Total<br>€ |
|  | -                     | 39,143        | 39,143        | 48,095                   |
|  | <u>-</u>              | <u>39,143</u> | <u>39,143</u> | <u>48,095</u>            |

#### Primary School Payments

These relate to the provision of the primary school programme in 1 location, catering for 25 participants.

Kerry Education and Training Board

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

| 11 Further Education and Training Payments  | Year Ended 31/12/2018 |                   |                  | Year Ended 31/12/2017 |                   |
|---|-----------------------|-------------------|------------------|-----------------------|-------------------|
|   | Pay<br>€              | Non Pay<br>€      | Allowances<br>€  | Total<br>€            | Total<br>€        |
| <b>Further Education</b>  |                       |                   |                  |                       |                   |
| VTOS  | 1,431,327             | 238,927           | 919,108          | 2,589,362             | 2,758,862         |
| Youthreach  | 1,571,693             | 468,620           | 453,298          | 2,493,611             | 2,355,888         |
| Adult Literacy  | 567,092               | 185,323           | -                | 752,415               | 858,199           |
| Back to Education Initiative  | 725,319               | 18,936            | -                | 744,255               | 633,683           |
| Community Education   | 214,712               | 75,201            | -                | 289,913               | 301,931           |
| Adult Education Guidance Service  | 244,367               | 10,700            | -                | 255,067               | 193,239           |
| Youthreach Special Needs Initiative   | -                     | 58,500            | -                | 58,500                | 68,250            |
| Adult Refugee Programme   | 6,028                 | 4,257             | -                | 10,285                | 131,597           |
| QQI Locally Devised Assessment  | 95,444                | -                 | -                | 95,444                | 94,546            |
| PLC Capitation  | 4,089                 | 88,074            | -                | 92,163                | 56,587            |
| PLC Rent  | -                     | 56,386            | -                | 56,386                | -                 |
| PLC Non-Pay (SOLAS funded)  | -                     | 13,225            | -                | 13,225                | -                 |
| Intensive Tuition   | 41,129                | 81                | -                | 41,210                | 61,101            |
| Guidance/Counselling/Psychological Services   | -                     | 30,224            | -                | 30,224                | 35,703            |
| Adult Education Centres   | 541,314               | 304,245           | -                | 845,559               | 810,676           |
| DEIS Family Literacy  | 16,275                | -                 | -                | 16,275                | 23,183            |
| Legacy/Solas Admin Support  | 656,238               | 1,522,436         | -                | 2,178,674             | 1,314,917         |
| ESOL  | 85,273                | -                 | -                | 85,273                | 104,226           |
|   | <b>6,200,300</b>      | <b>3,075,135</b>  | <b>1,372,406</b> | <b>10,647,841</b>     | <b>9,802,587</b>  |
| <b>Training</b>   |                       |                   |                  |                       |                   |
| Specialist Training Providers (STP)   | -                     | 1,671,170         | 1,149,779        | 2,820,949             | 2,711,666         |
| Consortia   | -                     | -                 | 123,972          | 123,972               | -                 |
| Bridging Foundation & Skills Training   | 107,205               | 2,083,849         | 1,548,349        | 3,739,403             | 4,528,758         |
| Community Training Centres  | -                     | 596,923           | 229,388          | 826,311               | 804,078           |
| Training Centre Staff & Operations  | 2,661,643             | 266,167           | -                | 2,927,810             | 2,985,169         |
| Traineeships  | 68,806                | 730,291           | 1,252,083        | 2,051,180             | 1,480,431         |
| Apprenticeship/Apprenticeship 2016+   | 197,212               | 1,394,461         | 2,238,179        | 3,829,852             | 2,391,128         |
| Operating Costs   | -                     | 719,429           | -                | 719,429               | 894,966           |
| Evening Courses   | 240,937               | 21,041            | -                | 261,978               | 40,496            |
| On-Line/Blended Learning/Library  | -                     | -                 | 3,990            | 3,990                 | 22,833            |
|   | <b>3,275,803</b>      | <b>7,483,331</b>  | <b>6,545,740</b> | <b>17,304,874</b>     | <b>15,859,525</b> |
| <b>Total</b>  | <b>9,476,103</b>      | <b>10,558,466</b> | <b>7,918,146</b> | <b>27,952,715</b>     | <b>25,662,112</b> |
| <b>Further Education and Training Payments</b>  |                       |                   |                  |                       |                   |
| These relate to the provision of Further Education programmes in 108 locations catering for 6,194 beneficiaries, Training in 16 locations catering for 1,744 beneficiaries and part-time/night classes in 8 locations catering for 1,176 beneficiaries. |                       |                   |                  |                       |                   |
| <b>12 Student Support Services</b>  |                       |                   |                  |                       |                   |
| Grants and Scholarships   | -                     | 1,905             | -                | 1,905                 | 11,862            |
|   | -                     | <b>1,905</b>      | -                | <b>1,905</b>          | <b>11,862</b>     |
| <b>13 Youth Services</b>  |                       |                   |                  |                       |                   |
| Youth Work Act  | 59,455                | 53,245            | -                | 112,700               | 361,342           |
| Youth Club Grant  | -                     | 42,276            | -                | 42,276                | 37,826            |
| SPY Funding (Disadvantaged Youth)   | -                     | 189,016           | -                | 189,016               | 186,616           |
|   | <b>59,455</b>         | <b>284,537</b>    | -                | <b>343,992</b>        | <b>585,784</b>    |

Kerry Education and Training Board

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

14 Analysis of Receipts by Funder

| Funder   | Post-Primary Schools and Head Office<br>€ | Primary Schools<br>€ | Further Education and Training<br>€ | Student Support Services<br>€ | Programme           |                  | Agencies and Self-financing<br>€ | Capital<br>€     | Joint Venture<br>€ | Total Year Ended 31/12/2018<br>€ | Total Year Ended 31/12/2017<br>€ |
|--|---|----------------------|-------------------------------------|-------------------------------|---------------------|------------------|----------------------------------|------------------|--------------------|----------------------------------|----------------------------------|
|  |   |                      |                                     |                               | Youth Services<br>€ | Services<br>€    |                                  |                  |                    |                                  |                                  |
| State funding received                                   |   |                      |                                     |                               |                     |                  |                                  |                  |                    |                                  |                                  |
| EDUCATION and Skills                                     | 26,511,783                                | 20,780               | -                                   | 5,310                         | -                   | -                | 254,629                          | 958,407          | -                  | 27,750,909                       | 25,907,371                       |
| SOLAS  | -   | -                    | 27,680,559                          | -                             | -                   | -                | -                                | 304,969          | -                  | 27,985,528                       | 25,378,328                       |
| Tusla  | -   | -                    | -                                   | -                             | -                   | -                | 167,970                          | -                | -                  | 167,970                          | 167,970                          |
| State Examinations Commission                            | -   | -                    | -                                   | -                             | -                   | -                | 76,868                           | -                | -                  | 76,868                           | 76,011                           |
| Dept. of Children & Youth Affairs                        | -   | -                    | -                                   | -                             | -                   | -                | -                                | -                | -                  | 340,527                          | 430,007                          |
| Youth Work Ireland                                       | -   | -                    | -                                   | -                             | -                   | 340,527          | -                                | -                | -                  | -                                | -                                |
| Dept Transport, Tourism & Sport                          | -   | -                    | -                                   | -                             | -                   | -                | -                                | 35,000           | -                  | 35,000                           | 186,616                          |
| Dublin and Dunaighaire ETB                               | -   | -                    | -                                   | -                             | -                   | -                | -                                | 56,050           | -                  | 56,050                           | -                                |
| City of Dublin ETB                                       | -   | -                    | -                                   | -                             | -                   | -                | 6,751                            | -                | -                  | 6,751                            | 41,921                           |
| Dept. of Employment Affairs and Social Protection        | -   | -                    | -                                   | -                             | -                   | -                | 241,506                          | -                | -                  | 241,506                          | 28,415                           |
| Léargas  | -   | -                    | -                                   | -                             | -                   | -                | -                                | -                | -                  | 39,499                           | 87,363                           |
| Kerry County Council                                     | -   | -                    | -                                   | -                             | -                   | -                | 39,499                           | -                | -                  | -                                | 7,660                            |
| HEA  | -   | -                    | -                                   | -                             | -                   | -                | -                                | -                | -                  | 69,766                           | 73,471                           |
| HSE  | -   | -                    | -                                   | -                             | -                   | -                | 27,592                           | -                | -                  | 27,592                           | 51,318                           |
| <b>Non-State funding applied to State-funded schemes</b> | <b>26,511,783</b>                         | <b>20,780</b>        | <b>27,680,559</b>                   | <b>5,310</b>                  | <b>340,527</b>      | <b>884,581</b>   | <b>884,581</b>                   | <b>1,354,426</b> | <b>-</b>           | <b>56,787,966</b>                | <b>52,647,709</b>                |
| Parents/Students   | 127,958                                   | -                    | -                                   | -                             | -                   | -                | 741,517                          | -                | -                  | 869,475                          | 889,207                          |
| Bank - interest  | -   | -                    | -                                   | -                             | -                   | -                | -                                | -                | -                  | -                                | (12,158)                         |
| Irish Public Bodies                                      | 271,324                                   | -                    | -                                   | -                             | -                   | -                | -                                | -                | -                  | 271,324                          | 76,518                           |
| Other  | 399,282                                   | -                    | -                                   | -                             | -                   | -                | -                                | -                | -                  | -                                | 1,107                            |
| <b>Other Non-State funding</b>                           | <b>771,564</b>                            | <b>-</b>             | <b>-</b>                            | <b>-</b>                      | <b>-</b>            | <b>-</b>         | <b>741,517</b>                   | <b>-</b>         | <b>-</b>           | <b>1,140,799</b>                 | <b>954,674</b>                   |
| Parents/Students   | -   | -                    | -                                   | -                             | -                   | -                | 127,810                          | -                | -                  | 127,810                          | 1,337,824                        |
| Other  | -   | -                    | -                                   | -                             | -                   | -                | 1,337,530                        | -                | -                  | 1,337,530                        | 83,280                           |
| <b>Total</b>   | <b>26,911,065</b>                         | <b>20,780</b>        | <b>27,680,559</b>                   | <b>5,310</b>                  | <b>340,527</b>      | <b>3,091,438</b> | <b>3,091,438</b>                 | <b>1,354,426</b> | <b>-</b>           | <b>59,404,105</b>                | <b>55,023,487</b>                |

Kerry Education and Training Board

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

15 State Funding  
Primary Grantor  
Department/Office

| Project   | 2018         |           | 01/01/2018                         |             | Receipts direct from Grantor |         | Receipts from other sources <sup>a,c</sup> |              | Total receipts |            | 2018 Local Funding Transfers |          | Change in Liabilities Debtors |   | Surplus / (deficit) For 2018 |   | 31/12/2018                         |   |
|---|--------------|-----------|------------------------------------|-------------|------------------------------|---------|--|--------------|----------------|------------|------------------------------|----------|-------------------------------|---|------------------------------|---|------------------------------------|---|
|   | Grant Issued | €         | Amount due from / (due to) Grantor | €           | €                            | €       | €  | €            | €              | €          | €                            | €        | €                             | € | €                            | € | Amount due from / (due to) Grantor | € |
| Education and Skills  |              |           |                                    |             |                              |         |  |              |                |            |                              |          |                               |   |                              |   |                                    |   |
| Post-Primary Schools and Head Office                                      |              |           |                                    |             |                              |         |  |              |                |            |                              |          |                               |   |                              |   |                                    |   |
| Pay Non-Pay   | 24,375,323   | 111,873   | (22,973,378)                       | (1,298,202) | (24,271,580)                 | -       | -  | (24,271,580) | -              | -          | 24,303,544                   | 52,234   | 196,071                       |   |                              |   |                                    |   |
| Local Funding Surpluses   | 1,479,175    | -         | (1,580,008)                        | (399,282)   | (1,979,290)                  | 235,104 | -  | (1,744,186)  | 235,104        | 1,708,762  | (60,889)                     | (80,889) | 27,703                        |   |                              |   |                                    |   |
| Associated Programmes   | 660,480      | (318,884) | (660,195)                          | -           | (660,195)                    | -       | -  | (660,195)    | -              | -          | 603,093                      | (7,840)  | (245,751)                     |   |                              |   |                                    |   |
| Primary Schools   | 20,780       | 23,971    | (20,780)                           | -           | (20,780)                     | -       | -  | (20,780)     | -              | 39,143     | 12,400                       | 88       | (363,498)                     |   |                              |   |                                    |   |
| Capital   | 1,354,426    | 146,221   | (1,354,426)                        | -           | (1,354,426)                  | -       | -  | (1,354,426)  | -              | 2,489,934  | (544)                        | (544)    | 41,790                        |   |                              |   |                                    |   |
| Student Support   | 5,310        | -         | (5,310)                            | -           | (5,310)                      | -       | -  | (5,310)      | -              | 1,905      | 6,405                        | -        | 1,281,729                     |   |                              |   |                                    |   |
| Agency and Self-financing   | 232,930      | -         | (232,930)                          | (741,518)   | (974,448)                    | -       | -  | (974,448)    | -              | 974,401    | (4,765)                      | 6,405    | 3,000                         |   |                              |   |                                    |   |
| Total Education and Skills <sup>e</sup>                                   | 28,083,646   | (35,619)  | (26,827,027)                       | (2,439,002) | (28,266,029)                 | 41,971  | -  | (28,224,058) | 41,971         | 30,120,782 | (23,099)                     | 149,016  | 941,044                       |   |                              |   |                                    |   |
| Other Funders   |              |           |                                    |             |                              |         |  |              |                |            |                              |          |                               |   |                              |   |                                    |   |
| SOLAS   | 27,680,559   | (43,354)  | (27,680,559)                       | -           | (27,680,559)                 | -       | -  | (27,680,559) | -              | 27,952,715 | 252,805                      | -        | 481,607                       |   |                              |   |                                    |   |
| Children and Youth Affairs  | 151,511      | -         | (151,511)                          | -           | (151,511)                    | -       | -  | (151,511)    | -              | 154,975    | (2,860)                      | -        | 604                           |   |                              |   |                                    |   |
| Children and Youth Affairs/Youth Work Ireland                             | 189,016      | (23,955)  | (189,016)                          | -           | (189,016)                    | -       | -  | (189,016)    | -              | 189,016    | -                            | -        | (23,955)                      |   |                              |   |                                    |   |
| Children and Youth Affairs/Tusla  | 167,970      | (97,997)  | (167,970)                          | -           | (167,970)                    | -       | -  | (167,970)    | -              | 159,836    | (1,165)                      | -        | (107,316)                     |   |                              |   |                                    |   |
| Department of Employment Affairs & Social Protection                      | 241,505      | -         | (241,505)                          | -           | (241,505)                    | -       | -  | (241,505)    | -              | 229,609    | (9,356)                      | 10,210   | (11,042)                      |   |                              |   |                                    |   |
| Dublin and Dúnlaoghaire ETB   | 6,751        | (25,407)  | (6,751)                            | -           | (6,751)                      | -       | -  | (6,751)      | -              | 6,468      | (616)                        | -        | (26,306)                      |   |                              |   |                                    |   |
| Higher Education Authority  | 69,767       | (22,634)  | (69,767)                           | -           | (69,767)                     | -       | -  | (69,767)     | -              | 71,617     | 535                          | -        | (20,249)                      |   |                              |   |                                    |   |
| Department of Education - Special Needs & Tuition Grants Schools Division | 21,699       | (278)     | (21,699)                           | -           | (21,699)                     | -       | -  | (21,699)     | -              | 21,699     | -                            | -        | (278)                         |   |                              |   |                                    |   |
| Kerry County Council  | -            | (2,413)   | -                                  | -           | -                            | -       | -  | -            | -              | 2,944      | -                            | (531)    | 0                             |   |                              |   |                                    |   |
| City of Dublin ETB  | -            | (137,019) | -                                  | -           | -                            | -       | -  | -            | -              | 78,596     | 51,858                       | -        | (6,565)                       |   |                              |   |                                    |   |
| H.S.E.  | 27,592       | (113,043) | (27,592)                           | -           | (27,592)                     | -       | -  | (27,592)     | -              | 74,749     | (1,066)                      | -        | (66,952)                      |   |                              |   |                                    |   |
| State Examinations Commission   | 76,868       | (2,832)   | (76,868)                           | -           | (76,868)                     | -       | -  | (76,868)     | -              | 74,871     | 2,832                        | -        | (1,937)                       |   |                              |   |                                    |   |
| Leargas   | 39,489       | (66,457)  | (39,499)                           | -           | (39,499)                     | -       | -  | (39,499)     | -              | 80,447     | (1,551)                      | -        | (27,060)                      |   |                              |   |                                    |   |
| Total Other   | 28,672,737   | (55,389)  | (28,672,737)                       | -           | (28,672,737)                 | -       | -  | (28,672,737) | -              | 29,097,642 | 291,396                      | 9,679    | 190,491                       |   |                              |   |                                    |   |
| Total   | 56,756,383   | (572,208) | (55,499,784)                       | (2,439,002) | (57,938,786)                 | 41,971  | -  | (57,896,815) | 41,971         | 59,218,424 | 268,297                      | 159,695  | 1,131,535                     |   |                              |   |                                    |   |

Balances are reported on an accruals basis.

a Opening balances

b Receipts from other sources

c Receipts from other sources

d Cash expenditure

e Total Education and Skills<sup>e</sup>

Post-Primary Schools and Head Office Pay and Non-Pay grants are funded by the Department of Education and Skills having regard to anticipated income from other sources. In the case of Non-Pay, a shortfall in income that leads to excess expenditure gives rise to a deficit. Excess income is due to the Department and is not considered part of the current year grant funding - in 2018, income exceed the anticipated receipts by €245,751. This excess recognises an Irish Public Bodies Capital Dividend of €230,529.

Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €22,973,378 and retained superannuation deductions of €1,291,000. In the event, receipts relating to superannuation deductions retained by Kerry ETB were €1,298,202 (€7,202 more than anticipated) and are included in receipts from the Department of Education and Skills in Note 14 - Funding.

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further education programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. At the end of 2018, as a result of the Irish Public Bodies Capital Dividend (€230,529) there were savings in Non-Pay of €114,116.

The difference between the total amount paid directly by State Departments/offices of €55,499,784 above and the total in Note 14 - Funding - of €56,797,966 is represented by the Superannuation retained of €1,298,202.

## Kerry Education and Training Board

### Notes to the Financial Statements - Year Ended 31st December 2018

|   | 31/12/2018       | 31/12/2017       |
|---|------------------|------------------|
|   | €                | €                |
| <b>16 Current Assets - Recurrent State Grants</b>   |                  |                  |
| Amount due from Dept. Of Education and Skills       |                  |                  |
| Pay Grant Underfunding                              | 213,716          | 108,303          |
| Non Pay Underfunding                                | 27,703           | 41,971           |
| Associated Grant Underfunding                       | 27,337           | 36,458           |
| Primary School                                      | 41,790           | 23,971           |
| Third Level Grants                                  | 3,000            | -                |
| Amount due from SOLAS                               | 588,184          | 256,067          |
| Amount due from Dept. of Youth Affairs              | -                | -                |
|   | <b>901,730</b>   | <b>466,770</b>   |
|   | <b>901,730</b>   | <b>466,770</b>   |
| <b>17 Current Assets - Capital State Grants</b>     |                  |                  |
| Amount due from Dept. Of Education and Skills       | 2,102,591        | 1,419,384        |
|   | <b>2,102,591</b> | <b>1,419,384</b> |
|   | <b>2,102,591</b> | <b>1,419,384</b> |
| <b>18 Current Assets - Other Recurrent Income</b>   |                  |                  |
| Amount due from Other Programme Funders (State)     | -                | -                |
| Amount due from Other Programme Funders (Non-State) | -                | 47               |
|   | <b>0</b>         | <b>47</b>        |
|   | <b>0</b>         | <b>47</b>        |
| <b>19 Current Assets - Third Party Debtors</b>      |                  |                  |
| Tuition Fees  | -                | 700              |
| State Exams   | -                | 2,832            |
| Office and Ancillary services                       | 8,540            | 3,934            |
| Salary Overpayment                                  | 6,315            | 7,056            |
| Other   | -                | 68,911           |
|   | <b>14,855</b>    | <b>83,433</b>    |
|   | <b>14,855</b>    | <b>83,433</b>    |

## Kerry Education and Training Board

### Notes to the Financial Statements - Year Ended 31st December 2018

|  | 31/12/2018       | 31/12/2017       |
|--|------------------|------------------|
|  | €                | €                |
| <b>20 Current Liabilities - Recurrent State Grants</b> |                  |                  |
| Amount due to Dept. of Education and Skills            |                  |                  |
| Pay Unspent  | 17,645           | 24,361           |
| Associated Grants Unspent                              | 390,834          | 428,239          |
| Local Receipts / Receivables Excess                    | 245,751          | 44,778           |
| Amount due to Solas                                    | 106,577          | 299,424          |
| Amount due to Dept. of Youth Affairs                   | 23,351           | 23,956           |
|  | <u>784,158</u>   | <u>820,758</u>   |
| <b>21 Current Liabilities - Capital State Grants</b>   |                  |                  |
| Amount held for Dept. Of Education and Skills          | 820,862          | 1,273,162        |
|  | <u>820,862</u>   | <u>1,273,162</u> |
| <b>22 Current Liabilities - Other Recurrent Income</b> |                  |                  |
| Amount held for Other Programme Funders (State)        | 267,766          | 367,251          |
| Amount held for Other Programme Funders (Non-State)    | 303,555          | 512,709          |
| Amount held for Students                               | 421,231          | 292,935          |
|  | <u>992,552</u>   | <u>1,172,895</u> |
| <b>23 Pay and Expense Liabilities</b>                  |                  |                  |
| Pay Liabilities  | 421,901          | 418,654          |
| Expense Liabilities                                    | 1,034,342        | 850,656          |
|  | <u>1,456,243</u> | <u>1,269,310</u> |

## Kerry Education and Training Board

### Notes to the Financial Statements - Year Ended 31st December 2018

#### 24 Movement in Other Net Current Assets

|   | Balance as<br>at 31/12/2018<br>€ | Balance as<br>at 31/12/2017<br>€ | Movement in<br>Year<br>€ |
|---|----------------------------------|----------------------------------|--------------------------|
| <b>Current Assets</b>                                     |                                  |                                  |                          |
| Increase/(Decrease) in Recurrent State Grants Receivable  | 901,730                          | 2,349,449                        | (1,447,719)              |
| Increase/(Decrease) in Capital State Grants Receivable    | 2,102,591                        | 1,419,384                        | 683,207                  |
| Increase/(Decrease) in Other Recurrent Income Receivable  | 0                                | 47                               | (47)                     |
| Increase/(Decrease) in Third Party Debtors                | 14,855                           | 83,433                           | (68,578)                 |
|   | <u>3,019,176</u>                 | <u>3,852,313</u>                 | <u>(833,137)</u>         |
| <b>Current Liabilities</b>                                |                                  |                                  |                          |
| (Increase)/Decrease in Recurrent State Grant Liabilities  | 784,158                          | 2,703,437                        | 1,919,279                |
| (Increase)/Decrease in Capital State Grant Liabilities    | 820,862                          | 1,273,162                        | 452,300                  |
| (Increase)/Decrease in Other Recurrent Income Liabilities | 992,551                          | 1,172,895                        | 180,344                  |
| (Increase)/Decrease in Pay and Expense Liabilities        | 1,456,243                        | 1,269,310                        | (186,933)                |
|   | <u>4,053,814</u>                 | <u>6,418,804</u>                 | <u>2,364,990</u>         |
|   |                                  |                                  | <u><u>1,531,853</u></u>  |



## Kerry Education and Training Board

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

| 25 Remuneration  | 2018<br>€  | 2017<br>€  |
|--|------------|------------|
| <b>(a) Aggregate Employee Benefits</b>                                   |            |            |
| Staff Short-term benefits  | 34,020,735 | 31,154,128 |
|  | 34,020,735 | 31,154,128 |
| <b>(b) Staff Short-Term Benefits</b>                                     |            |            |
| Pay (Comprising Basic Pay/Allowances/Overtime) including Employer's PRSI | 34,020,735 | 31,154,128 |
|  | 34,020,735 | 31,154,128 |

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

| Pay range*        | No.<br>Employees | Cost in 2018 € |
|-------------------|------------------|----------------|
| 0 - 59,999        | 902              | 16,553,584     |
| 60,000 - 69,999   | 128              | 8,307,303      |
| 70,000 - 79,999   | 66               | 4,945,426      |
| 80,000 - 89,999   | 25               | 2,088,271      |
| 90,000 - 99,999   | 7                | 663,998        |
| 100,000 - 109,999 | 6                | 632,361        |
| 110,000 - 119,999 | 4                | 450,751        |
| 120,000-129,999   | 3                | 379,041        |
| <b>Total:</b>     | 1,141            | 34,020,735     |

\* Pay ranges include employers' PRSI.

#### (c) Termination Benefits

There were no termination benefit settlements during the year.

#### (d) Key Management Personnel

Key management personnel in Kerry Education and Training Board consist of the Chief Executive and the Director of Schools, Youth and Music, Director of Further Education and Training, and Director of Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

|                           | 2018    | 2017    |
|---------------------------|---------|---------|
| Salary (CE and Directors) | 421,404 | 377,671 |
| Allowances                | -       | -       |
| Termination Benefits      | -       | -       |
|                           | 421,404 | 377,671 |

#### (e) Chief Executive Salary and Benefits

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

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

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

## Kerry Education and Training Board

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

| 26 Specific Costs  | 2018           | 2017           |
|--|----------------|----------------|
|  | €              | €              |
| <b>(a) Consultancy</b>   |                |                |
| The costs of external services under the following headings:   |                |                |
| Legal *  | 157,331        | 10,553         |
| Financial / Actuarial  | 12,300         | -              |
| Public relations/marketing   | 8,323          | -              |
| Human Resources  | -              | -              |
| Other  | 538            | -              |
|  | <u>178,492</u> | <u>10,553</u>  |
|  | <u>178,492</u> | <u>10,553</u>  |
| * In 2018 Kerry Education and Training Board received an invoice of €107,102 from a local legal practice for conveyancing and property related transactions completed over the period 2005 to 2017. All works referred to in the invoice had been completed but until 2018 no invoices had been presented in respect of same. This was an exceptional cost and will not reoccur going forward. |                |                |
| <b>(b) Legal Costs and Settlements</b>   |                |                |
| Legal costs and settlements for the year can be analysed under:  |                |                |
| Legal fees - legal proceedings   | -              | 31,696         |
| Conciliation and arbitration payments  | -              | -              |
| Settlements  | 14,320         | 15,000         |
|  | <u>14,320</u>  | <u>15,000</u>  |
|  | <u>14,320</u>  | <u>46,696</u>  |
| In 2018 Kerry Education and Training Board did not incur any Legal Costs in relation to ongoing matters involving other State Bodies.  |                |                |
| In 2018 no Legal costs or settlements were paid by Kerry Education and Training Boards insurers.   |                |                |
| <b>(c) Travel and Subsistence</b>  |                |                |
| Travel and subsistence costs comprise:   |                |                |
| <b>Domestic</b>  |                |                |
| - expenses paid to Board Members   | 35,044         | 29,118         |
| - expenses paid for Board Members  | -              | -              |
| - expenses paid to employees   | 174,510        | 204,638        |
|  | <u>209,554</u> | <u>233,756</u> |
|  | <u>209,554</u> | <u>233,756</u> |
| <b>International</b>   |                |                |
| - expenses paid to Board Members   | -              | -              |
| - expenses paid for Board Members  | -              | -              |
| - expenses paid to employees   | 8,186          | 4,999          |
|  | <u>8,186</u>   | <u>4,999</u>   |
|  | <u>8,186</u>   | <u>4,999</u>   |
| <b>Total</b>   | <u>217,740</u> | <u>238,755</u> |
|  | <u>217,740</u> | <u>238,755</u> |
| <b>(d) Hospitality</b>   |                |                |
| Hospitality costs incurred were:   |                |                |
| Staff Hospitality  | -              | -              |
| Other  | 2,434          | 1,682          |
|  | <u>2,434</u>   | <u>1,682</u>   |
|  | <u>2,434</u>   | <u>1,682</u>   |

## Kerry Education and Training Board

### Notes to the Financial Statements - Year Ended 31st December 2018

#### 27 Board Members Expenses

Expenses are paid to Board members for travel to Board-related meetings.

The aggregate expenses paid to each member in the year ended 31st December 2018 were:

| Board member                  | Statutory Meetings | Interview Boards | Attendance at Conferences / Seminars | BOM Meetings | Other         | Total         | No. Board Meetings Attended |
|-------------------------------|--------------------|------------------|--------------------------------------|--------------|---------------|---------------|-----------------------------|
|                               | €                  | €                | €                                    |              | €             | €             |                             |
| Joseph Brennan                | 104                | -                | -                                    | -            | -             | 104           | 3                           |
| Cllr. Michael Cahill          | 243                | -                | 536                                  | 30           | 301           | 1,110         | 7                           |
| Cllr. Pa Daly                 | -                  | -                | -                                    | -            | -             | -             | 10                          |
| Cllr. Jim Finucane (Chair) *  | -                  | 1,583            | 1,191                                | 32           | 5,334         | 8,140         | 10                          |
| Cllr. Seamus Cosal Fitzgerald | 258                | -                | -                                    | -            | -             | 258           | 2                           |
| Cllr. John Francis Flynn      | 87                 | -                | -                                    | 11           | -             | 98            | 3                           |
| Cllr. Norma Foley             | -                  | -                | -                                    | -            | -             | -             | 8                           |
| Ms. Maria O'Gorman            | 522                | 2,945            | 839                                  | 154          | 134           | 4,594         | 8                           |
| Mr. Noel Keenan **            | 392                | -                | 652                                  | 199          | 1,828         | 3,071         | 10                          |
| Cllr. Niall Kelleher          | 371                | -                | -                                    | -            | -             | 371           | 6                           |
| Ms. MaryAnn Slattery          | 44                 | -                | -                                    | 54           | -             | 98            | 8                           |
| Ms. Brid McElligott           | -                  | -                | -                                    | -            | -             | -             | 5                           |
| Ms. Mary McGillicuddy         | 882                | 1,044            | -                                    | 227          | 298           | 2,451         | 6                           |
| Cllr. Norma Moriarty          | 1,206              | 3,709            | -                                    | 184          | 108           | 5,207         | 9                           |
| Cllr. Jimmy Moloney           | 223                | 1,595            | 545                                  | 96           | -             | 2,459         | 7                           |
| Mr. Eugene Moriarty           | 188                | 2,017            | -                                    | -            | -             | 2,205         | 8                           |
| Cllr. Terry O'Brien           | 173                | 147              | -                                    | 66           | 6             | 392           | 5                           |
| Michael O'Mahony              | 270                | -                | 517                                  | -            | 240           | 1,027         | 9                           |
| Cllr. Damien Quigg            | 145                | 322              | 525                                  | -            | -             | 992           | 5                           |
| Cllr. Aoife Thornton          | -                  | -                | -                                    | -            | -             | -             | 6                           |
| Ms. Francisse Walsh **        | -                  | -                | 656                                  | 48           | 1,763         | 2,467         | 10                          |
| <b>Total</b>                  | <b>5,108</b>       | <b>13,362</b>    | <b>5,461</b>                         | <b>1,101</b> | <b>10,012</b> | <b>35,044</b> |                             |

Mr. Michael O'Mahony joined the Board in February 2018 and Mr. Joe Brennan joined the Board in July 2018 - both vacancies had existed from late 2017.

\* Cllr. Jim Finucane (Chairperson of the Kerry Education and Training Board) was appointed as President of ETBI from September 2017 to September 2018 and is a member of the ETBI Reserve Members Forum.

\*\* Mr. Noel Keenan and Ms. Francisse Walsh were members of the ETBI National Parent's Association in 2018.

#### 28 Chief Executive's Travel Expenses

|                 | 2018<br>€    | 2017<br>€    |
|-----------------|--------------|--------------|
| Domestic Travel | 6,460        | 7,269        |
| Foreign Travel  | -            | -            |
|                 | <u>6,460</u> | <u>7,269</u> |

## Kerry Education and Training Board

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

#### 29 Capital Commitments

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

|                                    |                                | €                |
|------------------------------------|--------------------------------|------------------|
| Castleisland Community College     | Provision of new Science Lab.  | 9,502            |
| Coláiste na Sceilge                | Heating Upgrade                | 2,284            |
| Coláiste na Ríochta                | Boiler Replacement             | 6,237            |
| Coláiste Gleann Li                 | Separation Project/SNU/EWS     | 325,053          |
| Gaelcholáiste Nua                  | New School                     | 868,322          |
| Killarney Community College        | Additional Accomodation - SNU  | 62,115           |
| Killarney Community College        | EWS 2017 Roof                  | 7,725            |
| Killorglin Community College       | Boiler                         | 2,094            |
| Two Mile Community National School | Refurbishment                  | 15,607           |
| Listellick National School         | New School                     | 428,286          |
| FET Capital Equipment              | FE Centres and Training Centre | <u>110,270</u>   |
|                                    |                                | <u>1,837,495</u> |

All of the above capital expenditure will be completely Exchequer funded.

#### 30 Contingencies

At the date of approval of these financial statements there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2018.

#### 31 Pension Related Deduction

€1,304,463 as deducted from all staff by way of pension levy and paid over to the Department of Education and Skills.

#### 32 Annual Contribution to Education and Training Boards Ireland.

An annual contribution is made by Kerry ETB to Education Training Board Ireland. In 2018 this amounted to €59,367.

#### 33 Provision of National Service

Kerry Education and Training Board does not coordinate or provide any service for or on behalf of all Education and Training Boards.

Kerry Education and Training Board

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

34 Kerry ETB provides educational services from the properties listed below:

| 1 Properties In use                       | Category    | Location   | Status                          | Annual Rent | Lease expiry           |
|---|-------------|--|---------------------------------|-------------|------------------------|
| Administrative Offices                    | Head Office | Centrepoint, John Joe Sheehy Road, Tralee, Co. Kerry | Leased                          | €252,977    | 31/07/2027             |
| Schools                                   |             |  |                                 |             |                        |
| Castlesland Community College             |             | Castlesland, Co. Kerry                               | Owned                           | N/A         | N/A                    |
| Causeway Comprehensive School             |             | Causeway, Co. Kerry                                  | Owned                           | N/A         | N/A                    |
| Coldiste Na Sceilga                       |             | Caherciveen, Co. Kerry                               | Owned                           | N/A         | N/A                    |
| Gaelcholaste Chiarrai                     |             | Tralee, Co. Kerry                                    | Owned                           | N/A         | N/A                    |
| Killamey Community College                |             | Killamey, Co. Kerry                                  | Owned                           | N/A         | N/A                    |
| Killorglin Community College              |             | Killorglin, Co. Kerry                                | Owned                           | N/A         | N/A                    |
| Listowel Community College                |             | Listowel, Co. Kerry                                  | Owned                           | N/A         | N/A                    |
| Kerry College of Further Education        |             | Tralee, Co. Kerry                                    | Owned                           | N/A         | N/A                    |
| Colaiste Gleann LI                        |             |  |                                 |             |                        |
| Centres                                   |             |  |                                 |             |                        |
| An Tochar Adult Education Centre          |             | Causeway, Co. Kerry                                  | Owned                           | N/A         | N/A                    |
| Cappanalea Outdoor Education Centre       |             | Killorglin, Co. Kerry                                | Owned                           | N/A         | N/A                    |
| Kennmare Adult Education Centre           |             | Kennmare, Co. Kerry                                  | Owned                           | N/A         | N/A                    |
| O'Connell Adult Education Centre          |             | Caherciveen, Co. Kerry                               | Owned                           | N/A         | N/A                    |
| Tech Amergin Adult Education Centre       |             | Waterville, Co. Kerry                                | Owned                           | N/A         | N/A                    |
| Tralee Sports & Leisure Centre *          |             | Tralee, Co. Kerry                                    | Joint Owned                     | N/A         | N/A                    |
| Kerry ETB Training Centre                 |             | Monavalley, Tralee, Co. Kerry                        | Owned                           | N/A         | N/A                    |
| Tralee VTOS                               |             | Tralee, Co. Kerry                                    | Owned                           | N/A         | N/A                    |
| Anseiko Building                          |             | Monavalley, Tralee, Co. Kerry                        | Leased                          | €39,200     | 30/06/2019             |
| Unit 5 Cloonanoria, Tralee                |             | Monavalley, Tralee, Co. Kerry                        | Leased                          | €24,600     | 31/12/2021             |
| Unit 7/8 Cloonanoria                      |             | Monavalley, Tralee, Co. Kerry                        | Leased                          | €34,440     | 31/12/2019             |
| Unit 9, Block T                           |             | Monavalley, Tralee, Co. Kerry                        | Leased                          | €68,880     | 01/12/27               |
| Tralee Adult & Basic Education            |             | Monavalley, Tralee, Co. Kerry                        | Leased                          | €45,000     | 24/07/2019             |
| Castlesland Further Education Centre      |             | Aras an Phobail, Tralee, Co. Kerry                   | Leased                          | €0,990      | 30/06/19               |
| Killamey Adult Learning Service           |             | Castlesland, Co. Kerry                               | Agreement                       | €27,060     | 01/12/2020             |
| Killamey VTOS                             |             | Killamey, Co. Kerry                                  | Leased                          | €46,740     | 31/08/2021             |
| South Kerry VTOS/Killorglin ABE Programme |             | Killorglin, Co. Kerry                                | Leased                          | €26,000     | 31/09/2021             |
| ABE Listowel                              |             | Listowel Co. Kerry                                   | Leased                          | €13,000     | 30/09/2019             |
| Collis Sands House                        |             | Tralee Co. Kerry                                     | Leased                          | €110,000    | 31/07/2020             |
| Rice House, Dingle                        |             | Goat Street, Dingle, Co. Kerry                       | Leased                          | €32,000     | 30/11/2021             |
| Youthreach **                             |             | Listowel, Tralee and Killamey, Co. Kerry             | Under Grantor/Grantee Agreement | €189,244    | 31/12/18 (part of SLA) |
| 5, 6, 7 & 8 Denny Street KCFE             |             | Denny St Tralee                                      | Leased                          | €118,621    | 31/08/2028             |
| Two Mile CMS                              |             | Fossa Killamey                                       | Leased                          | €4,000      | 10/08/2041             |
| Total Lease Costs                         |             |  |                                 | €862,508    |                        |

\*Joint Ownership with Kerry County Council.

\*\* Youthreach programme was run under a Service Level Agreement by Kerry Diocesan Youth Services on behalf of Kerry ETB at 3 locations in the county (ceased on 31/12/2018).

| 2) Properties not currently in use  | Category   | Location | Status | Annual Rent | Lease expiry |
|-------------------------------------|--|----------|--------|-------------|--------------|
| N/A                                 |  | N/A      | N/A    | N/A         | N/A          |
| 3) Properties leased to 3rd parties | Category   | Location | Status | Annual Rent | Lease expiry |
| Tralee Regional Sports Complex      | Occupied by  |          |        |             |              |
| Two Mile National School            | Tralee Regional sports and Leisure Centre Co. Ltb by Guarantee |          |        | €1          | 31/01/2047   |
| Scamps & Scholars Car Park          | Little Explorers Preschool                                     |          |        | €1,560      |              |
| Killorglin Scamps & Scholars        | Scamps Scholar Childcare                                       |          |        | €1          |              |
|                                     | Scamps Scholar Childcare                                       |          |        | €1          |              |

## **Kerry Education and Training Board**

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

#### **35 Charity Number**

Kerry Education and Training Board is a charity registered with the Charity Regulator - charity number CHY 20885.

#### **36 Connected Persons/Related Transactions**

Kerry Education and Training Board had no transactions with Connected or Related parties in 2018.

#### **37 Approval of the Financial Statements**

The Financial Statements for the year ended 31/12/2018 were approved by the Board of Kerry Education and Training Board on 29th March 2019.