

**Kerry Education and Training Board**

**Financial Statements For The Year Ended 31 December 2021**

## **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 with the consent of the Minister for Finance and 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**

**Signature:**

  
Chair, Jim Finucane

**Date:**

11<sup>th</sup> December 2023  
31st March 2022

## Kerry Education and Training Board

### Statement on Internal Control

Kerry Education and Training Board (Kerry ETB) came into being on 1<sup>st</sup> July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, Kerry ETB took over the assets, liabilities and functions of the former Vocational Education Committees of County Kerry. With effect from 1<sup>st</sup> January 2014, Kerry ETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centre.

The Code of Practice for the Governance of Education and Training Boards (ETBs) is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. This Code was adopted by Kerry ETB at its Board meeting on 26<sup>th</sup> March 2019.

A new Board was constituted for Kerry ETB on 10<sup>th</sup> September 2019, and at its meeting of 22<sup>nd</sup> October 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

#### Responsibility for the System of Internal Control

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

#### Key Control Procedures

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

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting potential and significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent Kerry ETB achieving its objectives.

The system of internal control operated in Kerry ETB is based on:

- Detailed administrative procedures.
- Segregation of duties.
- Specific authorisations.
- Internal checks.
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.

#### The Boards Oversight Framework includes:

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

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

#### Audit and Risk Committee

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

- Internal audit reports
- External audit reports of the Office of the Comptroller and Auditor General
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register – annual review of previous internal and external audit findings
- Compliance Audit Report
- Risk Management Reports from Director of Organisation Support and Development
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 1<sup>st</sup> March 2022.

The review of the system of internal controls was completed as follows:

In 2021 a comprehensive training programme addressing Internal Controls was rolled out across the three Kerry ETB Pillars (1. Schools, Youth and Music 2. Further Education and Training and 3. Organisation Support and Development). The training was tailored to the relevant areas e.g. Schools, Further Education Centres, Youth Programmes etc. Once the training was completed a tailored Internal Controls Questionnaire (ICQ) issued to all Directors, Principals, Campus and Centre Managers, Programme Co-ordinators, Grant Managers (impacted by Department of Expenditure and Reform Circular Letter 13/2014) and Heads of Departments.

Once the ICQs were completed by each Line Manager they were then processed through the Management chain for review. Where areas were highlighted as not being fully compliant these areas were further reviewed. In this manner the risks and issues as highlighted by the individual ICQs were fed up the reporting line.

Composite returns were completed for each of the three pillars and these composite returns were compiled into a report which was presented to the Audit and Risk Committee on 1<sup>st</sup> March 2022.

The Audit and Risk Committee reviewed the statement on internal control in conjunction with the ICQ findings and were satisfied that the statement on internal control accurately reflected the internal controls of the ETB and the risks faced by the ETB.



## Kerry Education and Training Board

### Statement on Internal Control

#### Finance Committee

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

- Annual Financial Statements 2020
- Recommendation to the Board of the Annual Financial Statements 2020
- Monthly Income and Expenditure Accounts
- Risk Management Reports from Director of Organisation Support and Development
- Meeting with the Head of Internal Audit IAU - ETB's

The Director of Organisation Support and Development, Director of Further Education and Training, Director of Schools, Youth and Music and Head of Finance reported at the Finance Committee in 2021. The Director of Internal Audit Unit ETB also presented to the Finance Committee in 2021.

The Finance Committee reviewed the Annual Financial Statements 2021 on 28th March 2022 and recommended their adoption to the Board, subject to certain conditions.

#### Internal Audit

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

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

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

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

The following internal audit reviews were carried out in the period from the 1<sup>st</sup> January 2021 – 31<sup>st</sup> December 2021;

1. A Procurement Compliance Audit was carried out in Quarter 1 of 2021 and the Draft report was received from IAU-ETBs in December 2021. The overall finding of the Draft Report was that there was an adequate system of controls in place. A total of 16 recommendations were made: 1 high Risk, 9 medium, 6 low.  
Of the 16 recommendations 10 have been fully implemented and 6 are in progress. The finalised report was presented to the Audit and Risk Committee.
2. A Health and Safety Audit was carried out in Quarter 3 of 2021 and the Draft report was received from IAU-ETBs in December 2021. The overall finding of the Draft Report was that there was an adequate system of controls in place. A total of 12 recommendations were made: 1 high, 4 medium, 7 low.  
Of the 12 recommendations 8 have been fully implemented and 4 are in Progress. The finalised report was presented to the Audit and Risk Committee.
3. A FET Utilisation Audit report was received from the IAU-ETB in Quarter 4 of 2021. The overall finding of the Report was that there was an adequate system of controls in place. A total of 10 recommendations were made: 1 high, 5 medium and 4 low.  
Of the 10 recommendations 7 have been fully implemented and the remaining 3 are under on-going review due to the nature of the findings. The finalised report was presented to the Audit and Risk Committee.

#### Breaches of the System of Internal Control: Procurement

Kerry ETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements in line with Kerry ETBs procurement policies. In Quarter 3 of 2021 Kerry ETB commenced the transition to a Centralised Procurement and Purchasing model. This process was fully implemented for all 36 Kerry ETB sites from 1<sup>st</sup> January 2022. These steps were taken to address non-competitive and non-compliant procurement.

Based on a detailed analysis of 2021 expenditure Kerry ETB identified expenditure totalling €262,803 (ex. VAT) which was deemed as non-competitive or non-compliant procurement as follows:

(i) Expenditure of €43,590 across 15 categories of spend including Cleaning Supplies (€8,258), Mobile phones (€6,954), Electrical equipment and supplies (€7,894), First Aid Supplies (€8,257), Toner Cartridges (€2,214), Hair and Beauty Supplies (€1,930) across schools/centres from non-contracted suppliers where contracts/central frameworks were in place. These purchases occurred across schools and centres and were substantially due to misunderstanding/misinterpretation of framework arrangements combined with urgent requirements by staff working in a remote environment.

In 2021 Kerry ETB commenced the introduction of a Centralised Procurement and Purchasing Unit (CPPU) to develop expertise amongst dedicated procurement staff and address previous issues resulting from dispersed procurement practices. The CPPU was fully implemented for all schools and centres on the Purchase 2 Pay system with effect from the 1<sup>st</sup> January, 2022.

(i) Expenditure of €85,317 relating to Landline Charges and Printing Charges where contracts were in place but expired and rolled over. Further analysis of this expenditure is underway to progress an appropriate tender process.

(i) Expenditure of €86,172 across 11 categories including Engineering Equipment and Supplies, Safety Equipment, Freight and Delivery Charges, Graphic Design and Artwork, Broadband, IT Professional Services, Software Licence, Hardware Support/Maintenance from non-contracted suppliers which when aggregated the required number of quotes had not been sought. The introduction of a centralised procurement model will address aggregate expenditure and ensure the correct number of quotations are sought for spends across the Scheme.

(i) Expenditure of €47,724, paid to several suppliers, across a range of goods and services including small maintenance projects. Further analysis of this expenditure is underway to progress an appropriate procurement process as part of the Corporate Procurement Plan 2022-2023.

Kerry ETB developed a Corporate Procurement Plan for 2020-2021 and are currently finalising a Corporate Procurement Plan for 2022-2023, which sets out actions to address areas of identified non-compliance and other Kerry ETB procurement needs. Kerry ETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

## Kerry Education and Training Board

### Statement on Internal Control

#### Inadequate Financial Systems

Both the Finance Committee and the Audit and 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 significant organisational challenges and potential control weaknesses. The use of two separate financial reporting systems (with the Kerry College availing of a separate system to the rest of the organisation – the SAP Financial System) adds further complexity and risk. All Centres except for Kerry College used the ESI System in 2021. As a result of the above, the preparation of the Annual Financial Statements is an extremely manual process which must be completed in line with the annual legislative requirements.

As detailed below, as part of the Financial System Stabilisation Project, Kerry ETB transitioned from the ESI System to the SUN Financial System on 1<sup>st</sup> January 2022. It is planned that Kerry ETB will transition from the SAP Financial System to the SUN Financial System in Quarter 3 of 2022. This will mean that from 2023 onwards Kerry ETB will operate a single Financial System.

#### Fraud

There were no incidents reported under Kerry ETB's Anti-Fraud and Corruption Policy in 2021.

#### Protected disclosures

Kerry ETB received no protected disclosures in 2021 under the Protected Disclosure Act 2014.

#### Risk Management

The Kerry ETB Board's arrangements for risk management are set out formally via its risk management documentation, as follows:

1. Risk Management Framework (statement of the overall intentions and direction)
2. Risk Management Policy
3. Risk Appetite Statement (which sets out the amount of risk the organisation is willing to accept or tolerate in pursuit of its objectives in 2022). The appetite for risk across Kerry ETB's activities are categorised as follows:
  - Financial (Risk Appetite 3 on a scale of 1 to 10)
  - Strategic (Risk Appetite 4 on a scale of 1 to 10)
  - Operation (Risk Appetite 5 on a scale of 1 to 10)
  - Technological (Risk Appetite 4 on a scale of 1 to 10)
  - Reputational (Risk Appetite 3 on a scale of 1 to 10)
  - Compliance (Risk Appetite 2 on a scale of 1 to 10)
  - Environmental (Risk Appetite 5 on a scale of 1 to 10)

The annual review of the above documents was completed in August 2021. Changes to the documents were subsequently approved as follows:

- Senior Executive Management, November 1<sup>st</sup> 2021
- Audit and Risk Committee, December 16<sup>th</sup> 2021
- Kerry ETB Board, February 1<sup>st</sup> 2022

The effectiveness of the overall risk management framework is considered on an ongoing basis (by the Kerry ETB Board and Senior Executive Management).

As a standing agenda at Board meetings, consideration is given to:

- Risk updates from senior management, including the Director of Organisation Support and Development.
- Reports from the Audit and Risk Committee
- Internal and External Audit Reports

An annual review is undertaken of the findings of previous audits (both Internal and External) to ensure that the recommendations contained in the reports are implemented.

Kerry ETB has Corporate Risk Management in place across the organisation. Individual risk registers are also in place for the three pillars and the relevant Directors review same at Senior Management Meetings. Each School, Campus, Centre and Head of Department maintains a local risk register.

The Corporate Risk Register and all other cascading registers were updated at least twice per annum (in line with the risk management policy). Risks are elevated between registers as appropriate.

The Corporate Risk register was reviewed by the Audit and Risk Committee in 2021 and the Committee continues to monitor the Kerry ETB Risk Management Policy.

All Line Management have completed Risk Management training. Refresher sessions are due to commence in March 2022.

In 2021 Kerry ETB engaged with the IPA Governance Forum. This Forum consists of eighteen individual modules covering various Governance and Compliance topics. The Forum has been made available to Senior Staff, the Kerry ETB Board members and members of the Section 44 and Section 45 Committees.

Addressing Organisational Risk was a standing Agenda item at each of the fifteen Senior Executive Management Meetings (attended by CEO, Directors and Heads of Department) held in 2021.

#### Comparatives are unaudited

The previous year comparative figures in these accounts were unaudited at the date of approval of the Financial Statements for the year ended 31<sup>st</sup> December 2021.

## **Kerry Education and Training Board**

### **Statement on Internal Control**

#### **Issues progressing at Sectoral level**

##### **Former Outdoor Education and Training Centre**

Kerry ETB operated an Outdoor Education and Training Centre located at Cappanalea, Killorglin, Co. Kerry (Cappanalea). Traditionally, similar to other outdoor education and training centres, Cappanalea was operated under the Department of Education self-financing model. The onset of the Covid-19 Pandemic presented significant challenges to the self-financing model as income generated from the self-financing activities ceased for the majority of 2020 and 2021. While the Centre and its related costs were tightly managed throughout the Covid-19 Pandemic, there was a deficit, excluding funds owed as at 31st December 2021 of (€122,181).

In December 2021 confirmation was received from the Department of Education that funding has been provided to address the legacy self-financing deficit as at 31st December 2021. The provision of this funding was in advance of the movement of all Outdoor Education and Training Centres to SOLAS funding from 1st January 2022.

As regards the future viability of the Centre over the past number of years Kerry ETB has been consolidating its Further Education and Training provision and, in conjunction with both SOLAS and the Department of Education, has established the Kerry College of Further Education and Training (Kerry College) as a pilot for a fully integrated college of Further Education and Training in line with the provisions of the SOLAS FET Strategy 2020-2024.

Kerry College has been operational since September 2019 and it was agreed that from the 1st September 2020 Cappanalea would be designated the outdoor campus for Kerry College and from that date, is fully funded by SOLAS.

##### **Breaches of system internal control – Single Public Service Pension Scheme**

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014.

Kerry ETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised.

This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs. Due to resourcing issues with The Access Group, (including Covid-19 and staff leaving) development work which had commenced on the Core HR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

##### **Payroll Shared Services**

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

The migration of Kerry ETB payroll for all staff took place on 11th June 2021. The ESBS are responsible for the processing of the payroll while Kerry ETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR functions.

The Chief Executive Officer has confirmed that he has fulfilled his responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between Kerry ETB and the Department of Education – Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive Officer relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to Kerry ETB.

##### **Expenses including Travel and Subsistence**

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

A schedule is being developed for ETBs to migrate expenses to ESBS during 2022 and 2023 including Kerry ETB.

##### **Apprentice Payroll**

Kerry ETB transitioned their Apprentice payroll to the managed payroll service set up by ESBS in March 2020.

##### **Learner Payments**

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

##### **Finance Shared Services**

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

## Kerry Education and Training Board

### Statement on Internal Control

#### Covid-19 Pandemic

In March 2020 Kerry ETB established the Covid-19 Response Team in order to manage the risks presented by the Pandemic. The Response Team consists of the Chief Executive Officer, Directorate, Senior Management, staff representatives and Kerry ETB's external Health and Safety experts with additional resources/expertise called upon as required. The Response Team met on a weekly basis since March 2020 and continued to meet weekly up to 7<sup>th</sup> March 2022.

It is the Role of the Response Team to ensure that all risks relating to Covid-19 are identified, assessed and mitigated to the full extent possible. The Response Team is responsible for ensuring Government and Public Health advice and guidance is adhered to and that there is clear communications with Management and Staff.

Response Teams were established in all Schools and Centres and a Covid-19 Coordinator and Lead Worker Representative was appointed in each site. Risk assessments of all Kerry ETB sites (inter alia Schools, Centres and Head Office) were carried out in light of the Covid-19 Pandemic and have been continuously reviewed throughout to ensure they accurately reflect the risks (including Financial and Control risks) as the Pandemic has evolved.

A Covid-19 SharePoint which can be accessed by all Kerry ETB staff was established as a central location for the most up to date guidance issued from various Government Departments as well as all Kerry ETB Covid-19 related communications.

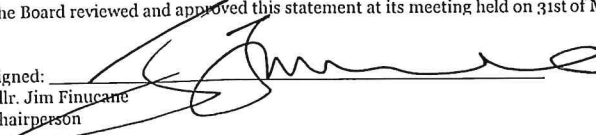
#### Annual Review of Controls

Kerry ETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 1<sup>st</sup> March 2022, conducted a review of the effectiveness of the system of internal financial control for year ended 31<sup>st</sup> December 2021 in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards.

This included:

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting 1<sup>st</sup> March 2022. The Audit and Risk Committee received confirmation from the Chief Executive Officer that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive Officer based this statement on information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2021 and to date in 2022 along with an examination of minutes of meetings of the Kerry ETB Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 31<sup>st</sup> March 2022.
  - A review of Governance and Control activities in 2021 including:
    - Engagement between the Audit and Risk Committee, Finance Committee, Board and the Executive. Due to Covid-19 restrictions the majority of these engagements took place via on-line meeting platforms.
    - Reports from the Chief Executive Officer, Director of Organisation Support and Development, Director of Schools, Youth and Music and Director of Further Education and Training to the Board.
    - Reports from the Director of Organisation Support and Development, Director of Schools Youth and Music, Head of Finance, Head of Human Resources, Head of Corporate, Capital and Technology to the Audit and Risk Committee.
    - Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
      - Recommendations made by the Internal Audit Unit.
    - Risk Management Reports from Director of Organisation Support and Development.
      - The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 31<sup>st</sup> of March 2022.

Signed:   
Cllr. Jim Finucane  
Chairperson

Date: 11/12/2023



## **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 2021 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

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

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2021 and the state of affairs of the Board at 31 December 2021, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

### ***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 and the statement on the system of internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

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

**18 December 2023**



## Appendix to the report

### Responsibilities of Board Members

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

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

### Responsibilities of the Comptroller and Auditor General

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

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

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

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

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

I report by exception if, in my opinion,

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

### Information other than the financial statements

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

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

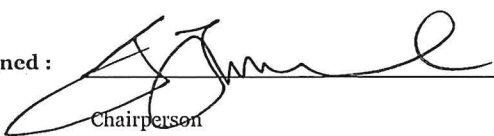
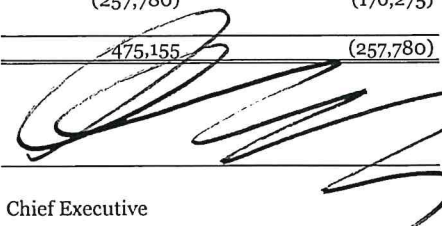
### Reporting on other matters

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

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

Kerry Education and Training Board

Operating Statement For The Year Ended 31 December 2021

	Note	Year ended 31/12/2021	Year ended 31/12/2020
<b>RECEIPTS</b>		€	€
Post Primary Schools & Head Office Grants	3	28,279,500	26,685,877
Primary School Grants	4	137,782	95,774
Further Education and Training Grants	5	37,279,805	33,228,865
Youth Services Grants	6	863,073	749,836
Agencies & Self-Financing Projects	7	1,945,653	1,874,621
Capital	8	18,788,360	3,280,237
		<u>87,294,173</u>	<u>65,915,210</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	9	28,012,573	26,309,305
Primary School	10	154,696	96,301
Further Education and Training	11	37,689,158	32,253,489
Youth Services	12	885,179	782,898
Agencies & Self-Financing Projects	13	1,461,456	2,050,209
Capital	14	8,532,809	1,911,836
		<u>76,735,871</u>	<u>63,404,037</u>
<b>Cash Surplus/(Deficit) for Year</b>		10,558,302	2,511,173
<b>Movement in Other Net Current Assets</b>	25	<u>(9,825,367)</u>	<u>(2,598,678)</u>
<b>Accrual Revenue Surplus/ (Deficit) for Year</b>		732,935	(87,505)
<b>Revenue (Deficit)/ Surplus at 1 January</b>		(257,780)	(170,275)
<b>Revenue (Deficit)/ Surplus at 31 December</b>	16	<u>475,155</u>	<u>(257,780)</u>
Signed :		Signed :	
	Chairperson Cllr. Jim Finucane		Chief Executive Colm McEvoy
Date :	<u>11<sup>th</sup> December 2023</u>	Date :	<u>11<sup>th</sup> December 2023</u>

The notes on pages 13 to 30 form part of these Financial Statements

# Kerry Education and Training Board


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

	Note	31/12/2021	31/12/2020
		€	€
<b>Current Assets</b>			
Recurrent State Grants	17	1,570,972	847,546
Capital State Grants	18	2,608,298	2,693,143
Other Recurrent Income	19	229	17,915
Third Party Debtors	20	44,344	34,682
Bank Balance		15,223,389	4,665,088
		<u>19,447,232</u>	<u>8,258,374</u>
<b>Current Liabilities</b>			
Recurrent State Grants	21	2,669,192	2,432,622
Capital State Grants	22	11,710,177	2,387,440
Other Recurrent Income	23	754,033	948,224
Pay & Expense liabilities	24	3,838,675	2,747,867
		<u>18,972,077</u>	<u>8,516,154</u>
<b>Net Current Assets / (Liabilities)</b>		<u>475,155</u>	<u>(257,780)</u>
Represented By			
<b>Revenue Surplus / (Deficit)</b>	16	<u>475,155</u>	<u>(257,780)</u>

### Analysis of Revenue Surplus/ (Deficit)

Programme	Accrued Revenue		
	Retained Surplus/ (Deficit) 31/12/2021	Surplus/ (Deficit) For 2021	Retained Surplus/ (Deficit) 31/12/2020
	€	€	€
Schools & Head Office	(42,701)	42,500	(85,201)
Agency Programmes	(531)	0	(531)
Self-financing Programmes	518,388	690,436	(172,048)
16	<u>475,156</u>	<u>732,936</u>	<u>(257,780)</u>

Signed :



Chairperson  
Cllr. Jim Finucane

Date :

11<sup>th</sup> December 2023

Signed :



Chief Executive  
Colm McEvoy

Date :

11<sup>th</sup> December 2023

The notes on pages 13 to 30 form part of these Financial Statements



**Kerry Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2021**

**1 Accounting Policies**

**1.1 Significant Accounting Policies**

The basis of accounting and significant accounting policies adopted by Kerry ETB are set out below. They have been applied consistently throughout the year and the preceding year.

**1.2 General Information**

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

Community National Schools came under the Patronage of the ETB with the commencement of the 2017/2018 academic year.

**1.3 (a) Basis of Presentation**

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

**(b) Revenue and Expenditure Recognition**

*Revenue*

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

*Expenditure*

*Pay*

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

*Non Pay*

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

*Allowances*

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

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

**(c) Asset and Liabilities Recognition**

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

*Recurrent State Grants*

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

*Capital Grants*

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

*Other Recurrent Income*

*Agency and Self-financing Projects*

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

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

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

*Comparatives*

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

**Kerry Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2021**

**1 Accounting Policies (continued)**

(d) Tangible fixed assets

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

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform.

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

The ETB does not make any contributions towards the schemes.

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

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

(g) Leases

All lease payments are expensed as incurred.

**2 Kerry ETB provides Education and Training as set out below:**

Service	Number of Locations*	Number of Participants**	Number of Beneficiaries***
Primary Level	3	80	
Second Level	8	2,805	
Further Education and Training (FET)****	13		3,158
Part-time / Night Classes****	14		5,082

\* The number of Schools/Centres from which Kerry ETB provides educational service and activities.

\*\* For primary and second level this is based on the academic year enrolment. For FET and part time/night classes this is based on the individual enrolments in the calendar year.

\*\*\* Beneficiaries refers to the total number of places taken up in the year. This is calculated by adding enrolments as on 1 January and all subsequent enrolments throughout the year.

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

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

**3 Post Primary Schools & Head Office Receipts**

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education		
-Pay	24,918,431	23,587,446
-Non Pay	1,488,392	1,568,219
-Associated Programmes	1,756,049	1,431,046
Department of Education -sub total	28,162,872	26,586,711
Tuition fees - Students	550	35,130
Irish Public Bodies	116,078	64,036
	28,279,500	26,685,877

**4 Primary School Receipts**

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education	137,782	95,774

**5 Further Education and Training Receipts**

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
SOLAS	37,272,100	33,228,865
Department of Further and Higher Education, Research, Innovation and Science	7,705	-
	37,279,805	33,228,865

**6 Youth Service Receipts**

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Children, Equality, Disability, Integration and Youth	863,073	749,836
	863,073	749,836

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

7 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2021 €	Year ended 31/12/2020 €
School Meals	Department of Social Protection	368,891	351,958
School Completion Programme	Tusla	167,689	123,532
Examination Supervision	State Examinations Commission	101,734	-
Music Generation Programme	Music Generation DAC	325,579	24,172
Other agency - 6 in Number	Various	56,534	140,436
		<b>1,020,427</b>	<b>640,098</b>
<b>Self-Financing Projects</b>			
School Projects	Parents/ Students	459,853	516,954
Outdoor Education Centre	Parents/ Students	367,538	428,549
PLC Self Financing	Parents/ Students	50,104	140,710
After School Study	Parents/ Students	8,540	59,290
HSE Art in Hospitals Programme	HSE	-	36,006
Other self-financing - 4 in Number	Parents/ Students	39,191	53,013
		<b>925,226</b>	<b>1,234,522</b>
<b>Total</b>		<b>1,945,653</b>	<b>1,874,620</b>

8 Capital Receipts

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education	17,364,732	2,675,310
SOLAS	1,423,628	526,500
Other	-	78,427
	<b>18,788,360</b>	<b>3,280,237</b>

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

9 Post Primary Schools & Head Office Payments		Year Ended 31/12/2021			Year ended 31/12/2020
PAY		Pay	Non Pay	Total	Total
		€	€	€	€
	Instruction	21,879,993	-	21,879,993	20,715,381
	Administration	2,340,870	-	2,340,870	2,458,680
	Maintenance	606,313	-	606,313	653,538
		24,827,176	-	24,827,176	23,827,599
NON PAY			1,576,476	1,576,476	1,551,218
ASSOCIATED PROGRAMMES					
	Student Services Support Fund	7,609	286,267	293,876	197,241
	Book Grant	-	52,084	52,084	78,892
	Creative Youth Programme	89,626	113,311	202,937	123,930
	Covid 19 Capitation Grant - Sanitiser & PPE	-	118,327	118,327	123,215
	Covid 19 - Enhanced Supervision Supports	204,846	52,183	257,029	72,318
	ICT Grant	-	211,916	211,916	109,442
	DEIS Grant & Home School Liaison	-	87,647	87,647	62,822
	DES - ESBS Project	78,784	65,395	144,179	4,326
	Covid 19 Capitation Grant - Cleaning Supports	64,818	39,034	103,852	23,132
	Others - 11 in Number	58,682	78,392	137,074	135,170
		504,365	1,104,556	1,608,921	930,488
		25,331,541	2,681,032	28,012,573	26,309,305

10 Primary School Payments		Year Ended 31/12/2021			Year Ended 31/12/2020
		Pay	Non Pay	Total	Total
		€	€	€	€
	CNS Ancillary Service Grant	43,654	-	43,654	37,192
	CNS Capitation Grant	-	79,547	79,547	45,267
	Others - 6 in Number	9,057	22,438	31,495	13,842
		52,711	101,985	154,696	96,301

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

11 Further Education and Training Payments	Year Ended 31/12/2021			Total	Year Ended
	Pay	Non Pay	Allowances		31/12/2020
	€	€	€	€	Total
VTOS	1,467,794	369,219	392,821	2,229,834	2,318,155
Youthreach	1,411,276	574,574	277,702	2,263,552	2,309,979
Adult Literacy	644,444	257,508	-	901,952	645,571
Further Education - Operational Costs	1,441,274	1,661,723	-	3,102,997	2,303,549
Quality Assurance & Curriculum Unit	479,230	223,079	-	702,309	590,239
Back to Education Initiative	680,789	28,420	-	709,209	776,653
Outdoor Education Training	950,479	205,609	184,763	1,340,851	377,345
PLC SOLAS Funded	-	29,578	-	29,578	3,391,944
Futher Education and Training Centres (Innovative Projects)	647,707	594,413	-	1,242,120	1,035,534
Kerry College Admissions Office	199,400	372,969	-	572,369	375,917
Explore Programme (DES Funded)	4,166	6,303	-	10,469	5,466
Bridging Foundation and Skills Training	-	1,711,159	875,289	2,586,448	2,319,874
Apprenticeship	-	721,900	3,602,959	4,324,859	2,687,642
Traineeship	-	1,434,967	2,774,134	4,209,101	3,179,216
Tralee Community Training Centre	82,182	554,413	151,564	788,159	823,993
Specialist Training Providers	-	1,212,909	849,978	2,062,887	2,497,562
Training Centre Staff and Operations/Operational Costs	6,863,939	2,339,352	-	9,203,291	4,810,853
Others - 21 in Number	1,197,476	211,697	-	1,409,173	1,803,997
	16,070,156	12,509,792	9,109,210	37,689,158	32,253,489

12 Youth Services Payments	Year Ended 31/12/2021		Total	Year Ended
	Pay	Non Pay		31/12/2020
	€	€	€	Total
Youth Work Function	117,087	13,212	130,299	121,148
Special Projects Youth (SPY)	-	474,435	474,435	392,397
Youth Information	-	129,462	129,462	102,871
Youth Club Grant	-	60,038	60,038	60,143
Youth Work Capital	-	54,407	54,407	25,890
Youth Employability Initiative	-	-	-	65,000
Other - 3 in Number	-	36,538	36,538	15,449
	117,087	768,092	885,179	782,898

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

13 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2021			Year ended 31/12/2020
		Pay	Non Pay	Total	Total
		€	€	€	€
School Meals	Department of Social Protection	-	367,213	367,213	324,399
School Completion Programme	Tusla	131,384	27,742	159,126	150,654
Examination expenses (SEC)		99,452	1,007	100,459	-
Music Generation Programme		171,654	91,634	263,288	91,210
Other agency - 8 in Number	Various	33,676	94,077	127,753	99,683
		<b>436,166</b>	<b>581,673</b>	<b>1,017,839</b>	<b>665,946</b>
<b>Self-Financing Projects</b>					
School Projects	Parents/ Students	15,185	327,436	338,254	449,258
Outdoor Education Centre	Parents/ Students	-	-	-	573,890
PLC Self Financing	Parents/ Students	645	17,570	18,215	151,380
After School Study	Parents/ Students	11,184	19,955	31,139	67,674
HSE Art in Hospitals Programme	HSE	9,960	5,459	15,419	53,001
Other self-financing - 10 in Number	Parents/ Students	-	40,590	40,590	89,061
		<b>36,974</b>	<b>411,010</b>	<b>443,617</b>	<b>1,384,264</b>
<b>Overall</b>		<b>473,140</b>	<b>992,683</b>	<b>1,461,456</b>	<b>2,050,210</b>

14 Capital Payments	Facility	Expenditure Type	Year Ended 31/12/2021	Year Ended 31/12/2020
			Total	Total
			€	€
	Colaiste na Ríochta	Colaiste na Ríochta Installation of Prefab 2020/21	190,236	11,519
	FET	FET - Purchase of Unit 1 Listowel Development Centre	436,812	-
	Coláiste Gleann Lí	Applied Technology Equipment	-	108,223
	Further Education & Training	Various Projects	-	210,028
	Gaelcholáiste Chiarraí (New School)	New School Project	5,087,857	50,952
	Gaelcholáiste Chiarraí	Temporary Accommodation	110,000	55,000
	Kerry ETB Training Centre	Various Projects	524,374	250,563
	Killarney Community College	EWS Scheme 2020	-	227,866
	Other - 56 in number		1,236,404	787,925
<b>During the year Kerry ETB acted as a project manager for the following devolved projects :</b>				
	Listellick National School	New School Project	933,503	196,058
	St Olivers National School	St Olivers National School	13,623	13,702
			<b>8,532,809</b>	<b>1,911,836</b>

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

15 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Post Primary Schools & Head Office	Primary Schools	Further Education and Training	Programme				Agencies and Self- financing	Capital	TOTAL Year Ended	
				Student Support Services	Youth Services					31/12/2021	Year Ended 31/12/2020
	€	€	€	€	€	€	€	€	€	€	€
State Funding Received											
Department of Education	28,106,872	137,782	-	-	-	-	373,187	17,364,732		45,982,573	29,559,115
Department of Further and Higher Education, Research, Innovation and Science	-	-	7,705	-	-	-	-	-	-	7,705	-
SOLAS	-	-	37,272,100	-	-	-	-	1,423,628	-	38,695,728	33,755,365
Department of Children, Equality, Disability, Integration and Y	-	-	-	-	-	863,073	-	-	-	863,073	749,836
Department of Social Protection	-	-	-	-	-	-	368,891	-	-	368,891	351,958
Department of Health	-	-	-	-	-	-	-	-	-	-	36,006
State Examinations Commission	-	-	-	-	-	-	101,734	-	-	101,734	-
Kerry County Council	56,000	-	-	-	-	-	-	-	-	56,000	75,477
Department of Transport, Tourism and Sport	-	-	-	-	-	-	-	-	-	-	2,950
Creative Ireland	-	-	-	-	-	-	-	-	-	-	50,000
Arts Council	-	-	-	-	-	-	2,480	-	-	2,480	1,800
TUSLA	-	-	-	-	-	-	167,689	-	-	167,689	123,532
Léargas	-	-	-	-	-	-	1,886	-	-	1,886	48,985
Music Generation Programme	-	-	-	-	-	-	325,579	-	-	325,579	24,172
	28,162,872	137,782	37,279,805	-	-	863,073	1,341,446	18,788,360		86,573,338	64,779,196
Non State Funding Applied to State-funded Schemes											
Parents/ Students	550	-	-	-	-	-	8,175	-	-	8,725	81,240
Irish Public Bodies - Dividends/ Capital Reserve	116,078	-	-	-	-	-	-	-	-	116,078	64,036
Other	116,628	-	-	-	-	-	12,427	-	-	12,427	105,619
							20,602	-	-	137,230	340,895
Other Non State Funding											
Parents/ Students	-	-	-	-	-	-	557,688			557,688	765,878
Irish Public Bodies - Insurance Settlements	-	-	-	-	-	-	25,917			-	4,089
Other	-	-	-	-	-	-	583,605			583,605	25,150
											795,117
Total	28,279,500	137,782	37,279,805	-	-	863,073	1,945,653	18,788,360		87,294,173	65,915,208



Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

	2021	Project
	Grant Issued	
Department of Education		
Post Primary Schools and Head Office	24,872,200	Pay <sup>b</sup>
	1,524,457	Non-Pay <sup>c</sup>
	-	Local Funding Surpluses
Primary Schools	1,707,130	Associated Programmes
Capital	87,352	
Agency and Self Financing	17,364,732	
Outdoor Education centre	122,181	
<b>Total Department of Education</b>	<b>45,677,890</b>	
Other Funders		
Department of Further and Higher Education, Research, Innovation and Science	28,854	Explore
SOLAS	37,272,100	Further Education and Training
SOLAS	1,423,628	Capital
	<b>38,695,728</b>	
Department of Children, Equality, Disability, Integration and Youth	863,073	Youth Services
Tusla	167,689	Agency
DES - Special Needs & Tuition Grants	18,076	Agency - ISL Tutors
Schools Division	-	Agency
Higher Education Authority	101,734	Agency
State Examinations Commission	368,891	Agency
Department of Social Protection	-	Self Financing
Health Service Executive	1,886	Agency
Leargas	2,480	Agency
Arts Council	-	Self Financing
City of Dublin ETB	325,579	Agency
Music Generation	986,335	Agency
<b>Total State</b>	<b>86,351,880</b>	
<b>Total Non State</b>		Agency and Self Financing
<b>Total State and Non State</b>		

01/01/2021 <sup>a</sup> Amount due from/ (due to) Grantor	Receipts direct from Grantor <sup>c</sup>	Receipts from other sources	Total Receipts per Operating Statement	2021 Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2021 <sup>d</sup>	31/12/2021 Amount due from/ (due to) Grantor
€	€	€	€	€	€	€	€	€
204,086	(23,553,025)	(1,365,406)	(24,918,431)	-	24,872,176	438,881	-	551,712
-	(1,488,392)	(116,628)	(1,605,020)	81,628	1,576,476	(95,584)	42,500	-
(359,666)	-	-	-	(81,628)	-	-	-	(441,294)
(947,016)	(1,756,049)	-	(1,756,049)	-	1,608,921	12,445	-	(1,081,699)
87,352	(137,782)	-	(137,782)	-	154,696	473	-	104,739
341,411	(17,364,732)	-	(17,364,732)	-	7,477,754	1,006,753	-	(8,538,814)
-	(355,111)	(12,427)	(367,538)	-	-	(346)	145,900	(221,984)
(673,833)	(44,655,091)	(1,494,461)	(46,149,552)	-	35,645,023	1,362,622	188,400	(9,627,340)
(1,180)	(7,705)	-	(7,705)	-	10,469	219	-	1,803
(510,841)	(37,272,100)	-	(37,272,100)	-	37,678,689	(95,401)	-	(199,653)
(35,708)	(1,423,628)	-	(1,423,628)	-	1,055,955	(158,784)	-	(563,065)
(546,549)	(38,695,728)	-	(38,695,728)	-	38,733,744	(254,185)	-	(762,718)
(57,811)	(863,073)	-	(863,073)	-	885,179	1,877	-	(33,828)
(109,369)	(167,689)	-	(167,689)	-	159,126	1,383	-	(116,549)
(278)	(18,076)	-	(18,076)	-	18,354	-	-	-
(25,056)	-	-	-	-	25,056	-	-	-
1,333	(101,734)	-	(101,734)	-	100,459	-	-	58
13,201	(368,891)	-	(368,891)	-	367,213	(17,483)	-	(5,960)
(48,500)	-	-	-	-	15,419	1,721	-	(31,360)
(103,918)	(1,886)	-	(1,886)	-	28,978	218	-	(76,608)
(1,800)	(2,480)	-	(2,480)	-	-	-	-	(4,280)
(87)	(325,579)	-	(325,579)	-	263,288	(4,613)	-	(87)
(271,265)	(986,335)	-	(986,335)	-	977,893	(18,774)	-	(63,695)
(659,044)	-	(591,779)	(591,779)	-	483,564	(10,617)	544,533	(298,481)
(2,209,682)	(85,207,932)	(2,086,240)	(87,294,172)	-	76,735,872	1,081,142	732,933	(10,953,907)

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

16 Source and Use of Funds (continued)

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

		31/12/2021 €	31/12/2020 €
Amount due from/ (due to) Grantor at 31 December		(10,953,907)	(2,209,682)
Bank Balance	(Page 12)	15,223,389	4,665,088
Third Party Debtors	(Note 20)	44,344	34,682
Pay & Expenses Liabilities	(Note 24)	(3,838,675)	(2,747,867)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		475,151	(257,780)

**Notes**

**a Opening balances**

Balances are reported on an accruals basis.

Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €23,533,205 and anticipated receipts from Retained Superannuation Contributions of €1,351,500. Actual receipts of Retained Superannuation Contributions were €1,365,406 (€13,906 more than anticipated) and are included in receipts from the Department of Education in Note 15 Funding.

**b Pay**

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €1,488,392 and forecasted locally raised receipts of €35,000. In 2021 actual locally raised receipts were €116,628 (locally raised receipts includes an IPB Capital Dividend of €64,036 which was not included in original forecast estimate) resulting in a surplus of receipts of €81,628 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

**c Non Pay**

The difference between the total amount received from grantors of €85,207,932 above and the total in Note 15 - Funding of €86,573,338 is represented by Retained Superannuation Contributions of €1,365,406.

**d Total State funding**

# Kerry Education and Training Board

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

<b>17 Current Assets - Recurrent State Grants</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	643,666	205,707
Primary Schools Grant Underfunding	153,638	111,518
Associated Grants Underfunding	37,166	24,308
Amount due to Department of Further and Higher Education, Research, Innovation and Science	1,803	-
Amount due from Department of Children, Equality, Disability, Intergration and Youth	4,846	2,420
Amount due from SOLAS	729,853	503,593
	<u>1,570,972</u>	<u>847,546</u>
<b>18 Current Assets - Capital State Grants</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Amount due from the Department of Education	1,795,449	1,823,571
Amount due from SOLAS	812,849	869,572
	<u>2,608,298</u>	<u>2,693,143</u>
<b>19 Current Assets - Other Recurrent Income</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Amount due from Other State bodies	58	17,744
Amount due from Other (Non State)	171	171
	<u>229</u>	<u>17,915</u>
<b>20 Current Assets - Third Party Debtors</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Salary Overpayments	22,698	15,192
Tuition Fees	1,980	1,980
Other	19,666	17,510
	<u>44,344</u>	<u>34,682</u>
<b>21 Current Liabilities - Recurrent State Grants</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Amount due to the Department of Education		
Pay Grant Unspent	91,954	1,621
Associated Grants Unspent	1,118,865	971,324
Local Receipts / Receivables	441,294	359,666
Primary Schools Grant Unspent	48,899	24,166
Amount due to Department of Further and Higher Education, Research, Innovation and Science	-	1,180
Amount due to SOLAS	929,506	1,014,434
Amount due to Department of Children, Equality, Disability, Intergration and Youth	38,674	60,231
	<u>2,669,192</u>	<u>2,432,622</u>

# Kerry Education and Training Board

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

22 Current Liabilities - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount held for Department Of Education	10,334,263	1,482,160
Amount due to SOLAS	1,375,914	905,280
	<u>11,710,177</u>	<u>2,387,440</u>

23 Current Liabilities - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount held for Others State bodies	520,518	289,009
Amount held for Others Non-State bodies	188,984	288,502
Amount held for Students	44,531	370,713
	<u>754,033</u>	<u>948,224</u>

24 Pay and Expense Liabilities	31/12/2021	31/12/2020
	€	€
Expense Liabilities	2,656,484	2,276,966
Pay Liabilities	1,182,191	470,901
	<u>3,838,675</u>	<u>2,747,867</u>

25 Movement in Other Net Current Assets	Balance as at 31/12/2021 €	Balance as at 31/12/2020 €	Movement in Period €
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	1,570,972	847,546	723,426
Increase/(Decrease) in Capital State Grants Receivable	2,608,298	2,693,143	(84,845)
Increase/(Decrease) in Other Recurrent Income Receivable	229	17,915	(17,686)
Increase/(Decrease) in Third Party Debtors	44,344	34,682	9,662
	<u>4,223,843</u>	<u>3,593,286</u>	<u>630,557</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,669,192	2,432,622	(236,570)
(Increase)/Decrease in Capital State Grant Liabilities	11,710,177	2,387,440	(9,322,737)
(Increase)/Decrease in Other Recurrent Income Liabilities	754,033	948,224	194,191
(Increase)/Decrease in Pay and Expense Liabilities	3,838,675	2,747,867	(1,090,808)
	<u>18,972,077</u>	<u>8,516,153</u>	<u>(10,455,924)</u>
Net Movement			<u>(9,825,367)</u>

Kerry Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

26 Remuneration

	31/12/2021 €	31/12/2020 €
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	42,246,742	39,937,673
Termination benefits	-	-
	<u>42,246,742</u>	<u>39,937,673</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	42,246,742	39,937,673
	<u>42,246,742</u>	<u>39,937,673</u>

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

Pay range	No. Employees	Cost in 2021*
0-59,999	866	20,278,556
60,000-69,999	101	6,610,572
70,000-79,999	119	8,878,747
80,000-89,999	43	3,628,665
90,000-99,999	11	1,033,558
100,000-109,999	6	619,918
110,000-119,999	5	574,103
120,000-129,999	4	487,599
130,000-139,999	1	135,024
<b>Total:</b>	<b>1,156</b>	<b>42,246,742</b>

\*Cost in 2021 includes employers' PRSI

**(c) Termination Benefits**

There were no termination benefit settlements paid during 2021 (2020 comparative: €0).

**(d) Key Management Personnel**

Key management personnel in Kerry ETB 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 employers' PRSI is set out below:

	31/12/2021 €	31/12/2020 €
Salary	465,504	448,064
Allowances	-	-
Termination Benefits	-	-
	<u>465,504</u>	<u>448,064</u>

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

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

Basic Salary	132,156	128,488
Other	-	-
	<u>132,156</u>	<u>128,488</u>

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 31 December 2021

<b>27 Specific Costs</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	40,602	44,961
Financial / Actuarial	11,009	-
Public relations/marketing	3,000	-
Human Resources	-	-
Audit Fee (Annual external audit)*	43,500	-
Other	14,920	33,276
	<u>113,031</u>	<u>78,237</u>
2019 Audit Fees were paid in 2021. The 2020 and 2021 Audit Fees are expected to be paid in 2022.		
<b>(b) Legal Costs and Settlements</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	83,854	-
Settlements	-	-
	<u>83,854</u>	<u>-</u>
The legal costs and settlements figure above relates to a single legal case settled via Mediation (2020: no legal cases).		
<b>(c) Travel and Subsistence</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	1,050	4,354
- expenses paid for Board Members	-	-
- expenses paid to employees	29,257	71,876
	<u>30,307</u>	<u>76,230</u>
<b>International</b>		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	894	-
	<u>894</u>	<u>-</u>
<b>Total</b>	<u>31,201</u>	<u>76,230</u>
<b>(d) Hospitality</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Hospitality costs incurred were:		
Staff Hospitality	-	-
Other	-	1,625
	<u>-</u>	<u>1,625</u>

# Kerry Education and Training Board

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

### 28 Board members' expenses

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

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	
Mr. Joe Brennan	-	-	-	-	-	-	-
Cllr. Michael Cahill	-	-	-	-	-	-	-
Mr. Tim Daly	-	-	-	-	-	-	-
Cllr. Jim Finucane (Chair)*	160	8	-	-	-	168	424
Ms. Celia O'Shea **	-	-	-	-	-	-	-
Cllr. Deirdre Ferris	-	-	-	-	-	-	-
Cllr. Fionnan Fitzgerald	-	-	-	-	-	-	-
Cllr. Cathal Foley	-	-	-	-	-	-	-
Cllr. Maura Healy Rae	-	-	-	-	-	-	-
Zaib Kassoob	-	-	-	-	-	-	-
Mr. Noel Keenan***	-	317	-	-	-	317	5,749
Ms. Joan McCrohan	-	-	-	-	-	-	-
Cllr. Marie Moloney	-	-	-	-	-	-	1,437
Cllr. Norma Moriarty	-	260	-	-	-	260	707
Cllr. Terry O'Brien	-	-	-	-	-	-	-
Cllr. Niall O'Callaghan	-	-	-	-	-	-	-
Ms. Maria O'Gorman	-	283	-	-	21	304	-
Mr. John O'Rourke	-	-	-	-	-	-	-
Cllr. Aoife Thornton	-	-	-	-	-	-	-
Cllr. Johnnie Wall	-	-	-	-	-	-	-
Ms. Catriona Kerin ****	-	-	-	-	-	-	-
<b>Total</b>	<b>160</b>	<b>868</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>1,049</b>	<b>8,317</b>

\*Chairperson & Member of ETBI Board.

\*\* Nominated to the Board in April 2021 to replace Mary Ann Slattery who resigned in October 2020 (Staff Representative).

\*\*\* Member of ETBI National Parent's Association - resigned from the Board in December 2021 (Parent's Representative).

\*\*\*\* Resigned from the Board in September 2021 (Parent's Representative)

### 29 Committee Fees

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2021 - 4, 2020 - 4)

Finance Committee (FC) (No. of Non Board FC members 2021 - 3, 2020 - 3)

31/12/2021	31/12/2020
€	€
-	4,864
-	4,447
<b>0</b>	<b>9,311</b>

### 30 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

31/12/2021	31/12/2020
€	€
-	6,066
-	-
<b>0</b>	<b>6,066</b>

## Kerry Education and Training Board

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

#### 31 Capital Commitments

At 31 December 2021 Kerry ETB had capital commitments of €18,130,673 (2020 €1,739,467).  
All of the above capital expenditure will be Exchequer funded.

#### 32 Lease and Other Finance Commitments

At 31 December, Kerry ETB had payment liabilities under non- cancellable agreements as follows:	31/12/2021 €	31/12/2020 €
Payments due:		
Within one year	1,218,924	340,025
Between two and five years	2,929,862	1,059,519
After 5 years	993,988	4,280,182
	<u>5,142,774</u>	<u>5,679,726</u>

#### 33 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2021.

#### 34 Additional Superannuation Contribution

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

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

The ETB deducted Additional Superannuation Contributions from employees amounting to €1,097,013 (2020 €1,074,322) which were remitted to the Department of Education. €1,935 was deducted from staff and paid over to Tusla.

#### 35 Retirement Benefit Costs

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

#### 36 Write - Offs

In 2021 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes.  
In 2021, €29 was written off on behalf of Kerry ETB.

#### 37 Annual Contribution to Education and Training Boards Ireland

Kerry ETB made a contribution of €83,950 to ETBI in 2021.

#### 38 Charity Note

Kerry ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is 20083243.

#### 39 Connected Persons

There were no transactions with connected persons during the year.



**Kerry Education and Training Board**

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

**40 Property**  
Kerry ETB provides educational service and activities from the properties listed below:

<b>40A OWNED</b>			
	<b>Category</b>	<b>Location</b>	<b>Annual Rent per agreement</b>
	<b>Primary level, Post Primary Level and Centres</b>		<b>Expiry Date</b>
1	Castleisland Community College	Tonbwee, Castleisland	n/a
2	Causeway Comprehensive School	Droomkeen West, Causeway	n/a
3	Colaiste Gleann Lú	Clash West, Tralee	n/a
4	Colaiste na Ríochta	Upper Church Street, Listowel	n/a
5	Colaiste na Sceilge	Garranebane, Cahirciveen	n/a
6	Gaelcholaiste Charrai	Moyderwell, Tralee	n/a
7	Killarney Community College	New Road, Inch, Killarney	n/a
8	Killorglin Community College	Farrantooreen, Killorglin	n/a
9	Kerry College Monavalley Campus	Monavalley, Tralee	n/a
10	Kerry College Clash Campus	Clash West, Tralee	n/a
11	Kerry College Killorglin Campus	Oolagh West, Caragh Lake	n/a
12	Unit 1 Listowel Business Development Centre	Cliveragh Industrial Estate	n/a
13	An Tochar Further Education and Training Centre	Dromkeen West, Causeway	n/a
14	Kenmare Further Education and Training Centre	Bell Height, Kenmare	n/a
15	O'Connell Further Education and Training Centre	Carhan Road, Caherciveen	n/a
16	Tech Amergin Further Education and Training Centre	Spunkane, Waterville	n/a
17	Tralee VTOS (Teach Eolas)	Clash West, Tralee	n/a
	<b>Others</b>		
18	Tralee Regional Sports & Leisure Centre	Clounalour Tralee	n/a
19	Gaelcholaiste Charrai Campas-Nua	Cloonmore Tralee	n/a

<b>40B Property not Owned - Leased</b>			
	<b>Category</b>	<b>Location</b>	<b>Annual Rent per agreement</b>
	<b>Primary level, Post Primary Level and Centres</b>		<b>Expiry Date</b>
1	Kerry College Monavalley Campus - Unit 5	Monavalley Industrial Estate, Tralee	€24,600
2	Kerry College Monavalley Campus- Unit 7 & 8	Monavalley Industrial Estate, Tralee	€34,440
3	Kerry College Monavalley Campus Unit 9	Block T, Monavalley Industrial Estate, Tralee	€68,880
4	Kerry College Denny Street Campus	Ground Floor of units 13/14 Denny Street, Tralee	€55,166
5	Kerry College Denny Street Campus	5, 6, 7 & 8 Denny Street, Tralee	€118,621
6	Kerry College Clash Campus Block E	Clash West, Tralee	€71,361
7	Kerry College Monavalley Campus - Units 1 & 4, Davcon House	Units 1 & 4, Davcon House - Monavalley Industrial Estate, Tralee	€49,500
8	Kerry College Monavalley Campus- Ansaldo Building	Block F, Monavalley Industrial Estate, Tralee	€49,200
9	Kerry College Admissions Office Tralee	7 Denny Street, Tralee	€20,910
10	Kerry College Admissions Office Killarney	25 High Street, Killarney	€46,000
11	LCA Youthreach Tralee	Áras an Phobail, Croílár na Mistéalach, Tralee	€45,000
12	Unit 102	Centrepoint, John Joe Sheehy Road, Tralee	€51,488
13	Listowel Youthreach	Butler Centre, 12 The Square, Listowel	€60,000
14	Tralee Youthreach	The Rock Business Centre, Rock Street, Tralee	€43,000
15	Killarney Youthreach	50 High Street, Killarney	€68,880
16	Liber House Tralee ABE	Units 3H, 3I and 5D Liber House, Monavalley, Tralee	€32,550
17	Killarney ABE	37 High Street, Killarney	€27,060
18	Killorglin ABE	Unit 1 & 2 First Floor of Mulvihill's Pharmacy Building, Lower Bridge Street, Killorglin	€27,035
19	Castleisland ABE	Community Centre, Tonbwee, Castleisland	€9,990
20	Killarney VTOS	New Street, Killarney	€44,400
21	South Kerry VTOS (incl ABE)	The Lodge, Market Street, Killorglin	€26,000
22	Dingle ETB Training Centre	Rice House, Goat Street, Dingle	€32,000
23	Collis Sandes House (Gaelcholaiste Chiarraí)	Killeen, Oakpark, Tralee	€110,000
24	Pobail Scoil an Ghleanna	Ballinskelligs, Co. Kerry	€2,000
25	Tahilla Community National School	Tahilla, Sneem, Co. Kerry	€4,000
26	Two Mile Community National School	Fossa, Killarney	€4,000
	<b>Administrative Offices</b>		€
27	Head Office, Units A, B and C	Centrepoint, John Joe Sheehy Road, Tralee	€201,489

**40c Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)**

	Category	Location	Status	Annual Rent per agreement	Expiry Date
	<b>Primary level, Post Primary Level and Centres</b>				
1	Kerry College Listowel Campus	The Seanchai Centre, 24 The Square, Listowel, Co Kerry	Licensed	€15,600	30/05/2022
2	Kerry College Listowel Campus	58 Church Street, Listowel	Licensed	€28,600	30/05/2022
3	Kerry College Monavalley Campus - Liber House	Units 3J & 3K Liber House, Monavalley Tralee	Licensed	€31,500	31/08/2022
4	Liber House Tralee ABE	Units 2A&3C Liber House, Monavalley, Tralee	Licensed	€31,200	31/08/2022
40D	<b>Properties in use by a 3rd Party</b>				
	Category	Location	Status	Annual Rent per agreement	Expiry Date
1	Killorglin Community Childcare (Scamps & Scholars)	Langford Street, Killorglin	Leased	€1	20/02/2022
2	Killorglin Community Childcare (Scamps & Scholars)	Car Park	Leased	€1	20/02/2022
3	Killorglin Sports Complex	Langford St Killorglin	Leased	€10	31/12/2082
4	Tralee Regional Sports and Leisure Centre	Clounalour, Oakpark, Tralee	Leased	€1	31/01/2047
5	Na Leanai Childcare Facility Causeway	Dromkeen West Causeway	Leased	€1	31/12/2026
6	Waterville Mens Shed	Tech Amergin Community Arts & Adult Education Centre, Spukane Waterville	Leased	€100	30/09/2040
7	Two Mile Pre-School Licence Agreement	Fossa, Killarney	Licensed	€1,560	28/06/2022
8	Castleisland AFC Licence Agreement	Castleisland Community College	Licensed	€10	17/12/2039
9	Causeway GAA Club Licence Agreement	Dromkeen West Causway Co.Kerry	Licensed	€100	N/A
10	Causeway Hurling Wall Licence Agreement	Dromkeen West Causway Co.Kerry	Licensed	€10	N/A
11	Causeway Sports Hall Licence Agreement	Dromkeen West Causway Co.Kerry	Licensed	€10	N/A
12	IT Tralee- Kerry ETB Car Park Licence Agreement	Clash RD Tralee	Licensed	€1,200	01/01/2022
13	Kerry County Board - Pitch at Tralee Sports & Leisure Complex Licence Agreement	Oakpark Tralee Co.Kerry	Licensed	€10	01/01/2035

#### Notes:

**Owned** - Kerry ETB/DE hold full title and ownership of these properties.

**Leased** - Kerry ETB holds a lease for these properties.

**Licensed** - Kerry ETB holds a licence for these properties. A Licence is used for shorter term agreements where Kerry ETB do not wish to commit to a long term lease due to operational reasons and funding.

Kerry ETB Properties in use by a third party also operate under a licence agreement as Kerry ETB do not issue leases for any of its properties.

**Managed** - The property is owned by another party (usually Department of Education or County Council) and Kerry ETB only manage the property or part thereof. Kerry ETB is not the owner or the patron.

**Service Level Agreement** - Similar to Managed Properties.

**PPP**- Public Private Partnership

## Kerry Education and Training Board

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

#### 41 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2021. Measures taken by our government to contain the virus continued to affect how we operate. Kerry ETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff such as social distancing and working from home. Notwithstanding the impact of COVID 19, Kerry ETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

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

In 2021 we received the following additional COVID 19 related funding:

- Department of Education - COVID 19 operational supports for a full return to school- C320,314
- Department of Education- COVID 19 Additional Supervision Arrangements- C250,411
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -C26,313
- Increased Student access support Mitigating Educational Disadvantage Fund (MEADF) C42,161

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

- Cleaning support
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Minor Works including classroom reconfiguration
- Additional Short term COVID related leases
- Software licences and IT equipment

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

- Substitution costs
- Travel and subsistence
- Consumables and
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where classes did not take place as scheduled and there was a drop in learner payments.

On 01/10/2021, Kerry ETB refunded the Department of Education unspent COVID 19 funding of C137,498.

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

- Kerry ETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and Kerry ETB developed and implemented additional control measures as required.
- The Departments of Education and Further and Higher Education, Research, Innovation and Science of Education put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19.

Kerry ETB is participating in these structures to ensure a joined-up approach across the education sector.

In 2022 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. Within the further education and training sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

#### 42 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2021 were approved by the Board of Kerry ETB on 31st March 2022.