

**WATERFORD AND WEXFORD  
EDUCATION AND TRAINING BOARD**



**wwetb**

Bord Oideachais agus Oiliúna  
Phort Láirge agus Loch Garman  
*Waterford and Wexford  
Education and Training Board*

**Financial Statements  
For The Year Ended 31st December 2017**

# **Waterford and Wexford Education & Training Board**

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## Waterford and Wexford Education and Training Board

### Statement of Board Responsibilities

Waterford & Wexford Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

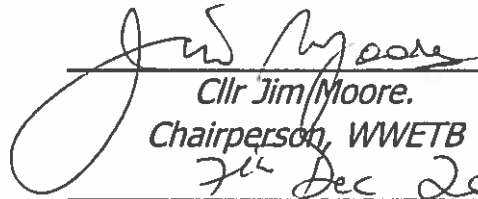
Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies 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 Moore.  
Chairperson, WWETB  
7th Dec 2018

Date:

# **Bord Oideachais & Oiliúna Phort Láirge and Loch Garman**

## **Waterford and Wexford Education and Training Board**

### **Statement on Internal Control**

The Waterford and Wexford Education and Training Board (WWETB) came into being on 1 July 2013 under the provisions of the Education & Training Boards Act 2013. On that date WWETB took over the functions of the former County Wexford, County Waterford and City of Waterford VECs. With effect from 1<sup>st</sup> July 2014, WWETB took over, from SOLAS, the assets, liabilities and the management of the activities of Waterford and Wexford Training Centres.

The Code of Governance for ETB's is set out in Circular Letter 18/2015, which was issued by the Department of Education and Skills to all ETBs on 16<sup>th</sup> March 2015. The Code of Governance was adopted by WWETB at its meeting of 14<sup>th</sup> April 2015. Prior to this, the Board operated under the provisions of Circular Letter F11/2005. WWETB at its meeting held on 14<sup>th</sup> April 2015, completed the process of appointing its Finance and Audit Committees. The Audit committee held four meetings during 2017.

#### **Responsibility for the System of Internal Control**

As Chairperson of Waterford and Wexford Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective system of internal control is maintained and operated. The system can 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 would be detected in a timely period.

#### **Key Control Procedures**

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

- Clearly identifying management and staff responsibilities;
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective action;
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent the ETB achieving its objectives. The system has been tailored to the needs of WWETB by our insurers, IPB Ltd. who assisted in the establishment and implementation of this system. Risks identified have been coded with a priority strength code and dealt with as appropriate. Review of Risk Register is an Agenda item for all Senior Management Team Meetings.

The system of internal control operated in WWETB 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 WWETB.

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

- recommendations made by the Comptroller and Auditor General in management letters or other reports
- work of the Audit Committee which considers internal audit reports and reports of the C&AG and reports to the Board whether the Chief Executive is, in the internal auditor's opinion, operating adequate and appropriate systems of internal control
- Chief Executive who has responsibility for the control framework.

An internal audit service is provided by the Internal Audit Unit – Education and Training Boards. The most recent internal audits were conducted in 2016 and covered the areas of Adult Literacy and Teacher Allocation and Cooperation Hours. The Opinion Reports issued by Internal Audit were reviewed by the committee in 2017 and noted that WWETB has an adequate system of inter controls in place pertaining to the audits conducted. Internal audits were conducted in 2017 in respect of Training Centre Procurement and Information Technology.

#### Annual Review of Controls

WWETB 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 2017 was carried out by Management on 26<sup>th</sup> February 2018 and presented to the Audit Committee in March 2018.

The Audit Committee received a report on the assessment of internal controls for 2017. Therein, WWETB management has certified that all internal controls either have been implemented or are in the process of implementation. The Audit Committee is satisfied with the internal controls that are in place, and is satisfied that WWETB will continue to monitor the internal controls and improve processes where necessary through a tracking system.

WWETB is committed to maximising value for money in all goods and services procured and ensuring compliance with all national and EU regulations. WWETB also utilises OGP frameworks where suitable for its needs. Procurement practices are being reviewed, in line with national procurement policy, to ensure best outcomes for aggregation. To this end, spend above €25,000 was analysed for 2017 and the following was noted:

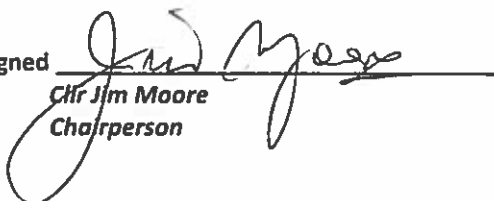
- Schools and Further Education Centres - Goods and services to the value of circa €958,000, acquired in 2017, were procured locally at school and centre level in accordance with WWETB procurement policy but the aggregate value across all sites exceeded the tendering threshold. This represents approximately 2% of WWETB non-pay expenditure in 2017.
- Training Centres - Goods and services to the value of circa €2.043m, acquired in 2017, were procured in accordance with terms of the Interim Business Continuity Arrangement (July 2014) adopted by the WWETB Board and the Training Centre Procurement Manual used by SOLAS training centres. These procedures remain in place pending the adoption of the ETB Procurement Policy developed by the ETB Procurement Network and approved by ETB Chief Executives Forum on 24<sup>th</sup> January 2018.

Significant efforts are being made to improve compliance on an ETB wide basis. The following solutions have been identified:

- A restructuring of WWETB's administrative functions took place in 2017 and as a result of this a senior appointment has been made in late Q2 2017 to lead a dedicated procurement team to (i) manage new tenders, (ii) review compliance and (iii) manage contracts.
- WWETB has highlighted the need for additional staffing in procurement in the recent Department of Education and Skills information gathering for Phase II of Organisation Design Review for ETBs in 2017 to undertake the key functions of the procurement team.
- The recently created procurement team are undertaking a spend analysis to identify categories of spend (Category Management) to ensure that the appropriate tendering process for competitions is held on an ETB wide basis.
- The ETB National Procurement Policy is to be reviewed by the Senior Management Team and prepared for adoption by the WWETB Board which will supersede all previous policies and procedures.
- The procurement team have identified a project schedule highlighting key competitions to be undertaken in 2018 which will deliver the benefits of aggregation in respect of goods and services acquired across WWETB.

The statement on internal control was reviewed and approved by the Board of Waterford and Wexford Education and Training Board at its meeting on 27/03/2018.

Signed

  
Chr Jim Moore  
Chairperson

Date:

7<sup>th</sup> Dec 2018



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

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

### Opinion on financial statements

I have audited the financial statements of Waterford and Wexford Education and Training Board for the year ending 31 December 2017 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 2017 and the state of affairs of the Board at 31 December 2017; 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 Waterford and Wexford Education and Training Board and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

### *Non compliance with procurement rules*

The statement on internal control discloses that there was a material level of non-compliance with national procurement rules in respect of goods and services that operated in 2017, and the steps planned to deal with this.

Seamus McCarthy  
Comptroller and Auditor General  
17 December 2018

## 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
- 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 financial statements of Waterford and Wexford 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 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 there are 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 there is 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.

**Waterford and Wexford Education and Training Board**  
**Financial Statements - Year Ended 31st December 2017**  
**Activities and Pay Costs**

**1 Main Activity**

Waterford and Wexford Education and Training Board provides Education and Training throughout counties Waterford and Wexford as set out below :

Service	Number of Locations	Number of Participants**	Number of Beneficiaries***
Second Level & Post Leaving Cert.	13	5,927*	
Further Education	23		10,095
Training	4		3,005
Part-time / Night Classes	4		2,493

\*Based on Academic Year 2017/2018 Enrolment

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

\*\*\*A person who avails of a service provided by WWETB

**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 indicates the pay ranges and and the number of employees in each range:

Pay Ranges*	No. Employees	Cost in 2017
0 - 59,999	1,230	29,156,406
60,000 - 69,999	198	12,827,196
70,000 - 79,999	149	10,937,806
80,000 - 89,999	21	1,773,682
90,000 - 99,999	11	1,037,696
100,000 - 109,999	8	833,075
110,000 - 119,999	4	453,655
<b>Total</b>	<b>1,621</b>	<b>57,019,516</b>

\*Pay ranges include employers' PRSI.

The ETB does not make employer 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. These are set out in Note 27 of the financial statements.



# **Waterford and Wexford Education and Training Board**

## **Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31st December 2017**

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

Waterford and Wexford 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.

### **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. Where necessary, the comparative figures for the previous year have been restated on the same bases as 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 year. The Statement of Current Assets and Current Liabilities is prepared on the accrual basis by determining state grants and other funder balances at amounts that reflect the related actual expenditure incurred and in the year. 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 when purchased.

#### **(e) Superannuation**

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under 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 pension 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 Department of Public Expenditure and Reform.

#### **(f) Lease Rentals**

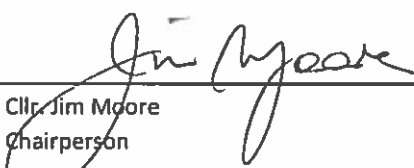
All lease rentals are expensed as incurred.

## Waterford and Wexford Education and Training Board

### Operating Statement For The Year Ended 31st December 2017

	Note	Year ended 31/12/2017	Year ended 31/12/2016
		€	€
<b>RECEIPTS</b>			
Post Primary Schools & Head Office	1	42,994,214	39,825,148
Further Education and Training	2	48,587,555	48,168,924
Student Support Services Grants	3	13,215	46,936
Youth Services	4	1,691,644	1,335,068
Agencies & Self-Financing Projects	5	3,438,615	3,021,379
Capital	6	1,290,611	5,490,018
		<u>98,015,854</u>	<u>97,887,473</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	7	43,241,186	39,927,073
Further Education and Training	8	48,596,134	48,451,806
Student Support Services	9	3,810	55,248
Youth Services	10	1,754,841	1,291,593
Agencies & Self-Financing Projects	5	3,237,855	3,352,039
Capital	6	1,525,759	5,904,866
		<u>98,359,585</u>	<u>98,982,625</u>
 <b>Cash Surplus / ( Deficit) For Year</b>		 (343,731)	 (1,095,152)
 <b>Movement in Other Net Current Assets</b>	 21	 <u>365,750</u>	 <u>1,272,986</u>
 <b>Accrual Revenue Surplus/(Deficit) For Year</b>		 22,019	 177,834
<b>Revenue Surplus / (Deficit) at 31/12/16</b>		(1,948,386)	(2,126,220)
<b>Revenue Surplus / (Deficit) at 31/12/17</b>		<u>(1,926,367)</u>	<u>(1,948,386)</u>


Signed:



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Clr. Jim Moore  
Chairperson

Date: 7<sup>th</sup> Dec 2017



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Kevin Lewis  
Chief Executive

Date: 7/12/2018

The notes on pages 10 to 26 form part of these financial statements

## Waterford and Wexford Education and Training Board

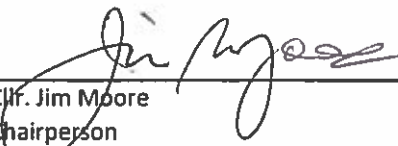
### Statement of Current Assets and Current Liabilities as at 31st December 2017

		Year ended 31/12/2017 €	Year ended 31/12/2016 €
<b>Current Assets</b>			
Recurrent State Grants	13	1,454,450	2,400,095
Capital State Grants	14	1,701,873	1,690,416
Other Recurrent Income	15	272,589	317,240
Third Party Debtors	16	27,343	42,775
Bank Balance		1,278,669	1,622,400
		4,734,924	6,072,926
<b>Current Liabilities</b>			
Recurrent State Grants	17	1,484,277	2,622,749
Capital State Grants	18	1,788,029	1,939,639
Other Recurrent Income	19	2,392,230	2,398,326
Pay & Expense Liabilities	20	996,755	1,060,598
		6,661,291	8,021,312
<b>Net Current Assets / (Liabilities)</b>		<b>(1,926,367)</b>	<b>(1,948,386)</b>
Represented By			
<b>Revenue Surplus / (Deficit)</b>		<b>(1,926,367)</b>	<b>(1,948,386)</b>

#### Analysis of Revenue Surplus / (Deficit)


	Surplus (Deficit) 31/12/2017 €	Surplus (Deficit) in Year €	Surplus (Deficit) 31/12/2016 €
<b>Programme</b>	<b>€</b>	<b>€</b>	<b>€</b>
Schools & Head Office	(1,919,913)	22,019	(1,941,932)
Minor Programmes	(6,454)		(6,454)
	(1,926,367)	22,019	(1,948,386)

Signed:



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Clr. Jim Moore  
Chairperson



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Kevin Lewis  
Chief Executive

Date: 7<sup>th</sup> Dec 2018

Date: 7/12/2018

The notes on pages 10 to 26 form part of these financial statements

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

1 Post Primary Schools & Head Office Receipts		Year Ended 31/12/2017	Year Ended 31/12/2016
		€	€
<b>PAY</b>			
	<b>Schools &amp; Head Office Net Cash Grant</b>	36,390,729	33,505,336
	Retained Superannuation Contributions	2,548,299	2,454,352
		38,939,028	35,959,688
<b>NON PAY</b>			
	Schools & Head Office Net Cash Grant	2,552,393	2,555,399
	IPB Dividend	118,075	-
	Tuition Fees	124,232	158,101
	Bank Interest	3,078	21,565
	Rental Receipts	1,973	4,100
	Other	280	7,055
		2,800,031	2,746,220
<b>ASSOCIATED PROGRAMMES</b>			
	School Services Support Fund	561,056	542,209
	DEIS Grant	156,418	165,320
	Book Grant - Needy Pupils	147,615	141,282
	Digital Strategy for Schools	145,836	-
	ICT	58,750	132,539
	Transition Year	56,272	42,233
	Leaving Cert Applied (Per Capita)	28,992	30,592
	Junior Certificate School Programme	22,540	18,332
	Special Class	20,000	586
	Others	57,677	46,147
		1,255,155	1,119,240
		42,994,214	39,825,148

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

		Year Ended 31/12/2017	Year Ended 31/12/2016
		€	€
<b>2 FURTHER EDUCATION AND TRAINING RECEIPTS</b>			
<b>Further Education</b>	<b>FUNDER</b>		
VTOS	SOLAS	7,976,687	7,957,863
Youthreach	SOLAS	4,798,243	4,736,417
Operational Costs	SOLAS	2,187,590	348,649
Adult Literacy Programme	SOLAS	1,742,982	1,718,826
Back to Education Initiative	SOLAS	1,204,596	1,971,254
Community Education Programme	SOLAS	625,250	706,575
PLC Non-Pay	SOLAS	371,155	239,332
Refugee Resettlement Programme	SOLAS	310,343	88,757
Adult Education Guidance Service	SOLAS	253,076	133,443
QQI Assessments	SOLAS	211,543	215,574
Intensive Tuition in Adult Basic Education	SOLAS	104,872	31,876
DEIS Family Literacy	SOLAS	22,997	56,562
		<b>19,809,334</b>	<b>18,205,128</b>
<b>Training</b>			
Apprenticeship	SOLAS	7,998,691	6,367,161
Operational Costs	SOLAS	5,867,524	6,477,757
Skills Training	SOLAS	5,720,037	4,956,843
Local Training Initiatives	SOLAS	2,424,727	3,259,034
Community Training Centres	SOLAS	2,100,973	2,900,453
Specialist Training Provider	SOLAS	1,820,078	2,119,332
Traineeship	SOLAS	1,426,928	1,964,586
Evening Courses	SOLAS	863,402	918,323
Bridging Contracted	SOLAS	530,185	984,596
On-line Learning	SOLAS	25,676	28,452
Library Projects	SOLAS	-	(12,741)
		<b>28,778,221</b>	<b>29,963,796</b>
<b>Total</b>		<b>48,587,555</b>	<b>48,168,924</b>
<b>3 STUDENT SUPPORT SERVICES RECEIPTS</b>			
Grants and Scholarships	Department of Education and Skills	13,215	46,936
		<b>13,215</b>	<b>46,936</b>
<b>4 YOUTH SERVICES RECEIPTS</b>			
Special Projects Youth	Department of Children and Youth Affairs	786,052	868,026
Local Youth Club Equipment Grant	Department of Children and Youth Affairs	439,728	-
Administration	Department of Children and Youth Affairs	237,257	194,515
Grants to Youth Bodies	Department of Children and Youth Affairs	125,022	122,734
Youth Information Fund	Department of Children and Youth Affairs	50,759	48,342
YPFSF Stream 2	Department of Children and Youth Affairs	52,826	50,309
Youth Employment Initiative	Department of Children and Youth Affairs	-	51,142
		<b>1,691,644</b>	<b>1,335,068</b>

**Waterford and Wexford Education and Training Board**

Notes to The Financial Statements - Year Ended 31st December 2017

**5 AGENCIES and SELF-FINANCING PROJECTS**

	Year Ended 31/12/2017	Year Ended 31/12/2016
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**AGENCIES**

These are monies received from sources other than the Department of Education and Skills and detailed below.

Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS		
				Pay	Non Pay	Total			RECEIPTS	PAYMENTS
1	School Meals	DEASP	445,976	-	459,667	459,667	288,380	386,213		
2	Skills for Work (National)	DDLETB	154,590	82,442	38,707	121,149	111,499	73,346		
3	School Completion Programme	Tusla	147,091	93,789	42,867	136,656	149,641	143,551		
4	Examination Supervision	SEC	111,130	113,804	-	113,804	198,426	96,960		
5	School Libraries	PDST	107,260	-	54,530	54,530	62,700	59,713		
6	Music Generation - Waterford	Music Generation	50,000	-	-	-	-	-		
7	Music Generation - Wexford	Music Generation	50,000	-	-	-	-	-		
8	Leonardo	Leargas	76,108	262	67,435	67,697	-	51,793		
9	Third Level Access	HEA	59,450	25,298	278	25,576	29,653	48,544		
10	SkillsETB	CDETB	32,502	4,425	2,500	6,925	42,143	26,094		
11	Junior Cert Schools Programme	PDST	26,213	-	22,932	22,932	26,652	19,433		
12	Others - 7 in number	Various	42,220	70,502	17,693	88,195	71,876	133,815		
<b>Totals</b>			<b>1,302,540</b>	<b>390,522</b>	<b>706,609</b>	<b>1,097,131</b>	<b>980,970</b>	<b>1,039,462</b>		

**SELF-FINANCING PROJECTS**

Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS		
				Pay	Non Pay	Total			RECEIPTS	PAYMENTS
1	Student Services Fund	Fees	496,377	13,711	556,150	569,861	323,798	560,330		
2	Shielbaggan DEC	DES/Fees	367,727	285,574	84,385	369,959	374,438	372,218		
3	School Accounts	Various	180,748	-	281,443	281,443	578,913	666,349		
4	PLC Class Materials	Fees	176,694	219	150,177	150,396	156,930	242,306		
5	Book Rental Scheme	Parents Fees	148,481	-	151,620	151,620	135,422	111,507		
6	School Tours	Students	144,509	-	91,783	91,783	20,221	6,236		
7	PLC Government Levy	Fees	83,260	-	83,260	83,260	72,946	72,946		
8	Agri Course Kilmuckridge	Employees	82,200	40,544	37,035	77,579	103,050	67,860		
9	Beauty Therapy	Students	81,884	-	45,045	45,045	-	-		
10	Students Union	Students	64,433	-	34,177	34,177	16,756	28,833		
11	Mock Exams	Fees	56,445	-	40,015	40,015	29,724	21,169		
12	Cycle to Work Scheme	Employees	51,540	-	55,434	55,434	35,950	38,508		
13	WCPE Project	Various	39,400	-	7,701	7,701	21,400	-		
14	School Canteen	Students	37,043	-	16,665	16,665	22,920	13,095		
15	Homework Club	Parents Fees	35,788	47,641	-	47,641	18,680	26,539		
16	PLC Exam Fees	Students	28,206	-	11,197	11,197	21,281	7,805		
17	Others - 14 in number	Various	61,340	1,921	105,027	106,948	107,980	76,876		
<b>Totals</b>			<b>2,136,075</b>	<b>389,610</b>	<b>1,751,114</b>	<b>2,140,724</b>	<b>2,040,409</b>	<b>2,312,577</b>		
<b>Overall</b>			<b>3,438,615</b>	<b>780,132</b>	<b>2,457,723</b>	<b>3,237,855</b>	<b>3,021,379</b>	<b>3,352,039</b>		

\* 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.

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

6 CAPITAL	Year Ended 31/12/2017	Year Ended 31/12/2016
	€	€
<b>Receipts</b>		
Department Education & Skills	1,082,443	5,130,208
SOLAS	208,168	359,810
	<b>1,290,611</b>	<b>5,490,018</b>
<b>Payments</b>		
<b>Location</b>	<b>Expenditure Type</b>	
Bunclody	Additional Classroom	408,213
Various	Emergency Works	377,791
Training Centre	Equipment	242,885
Various	ASD Units	140,459
Kilmuckridge	Additional Classroom	105,412
Kilmuckridge	Loose Furniture & Equip.	50,476
St. Declans	Home Ec. Equipment	48,004
Selskar College	Roof Works	28,726
Creagh College	Art Grant	27,767
Colaiste Abbain	New Build	20,295
Various	Others - 16 in number	75,731
		<b>1,525,759</b>
		<b>5,904,866</b>

**Waterford and Wexford Education and Training Board**

Notes to The Financial Statements - Year Ended 31st December 2017

		Year Ended 31/12/2017			Year Ended 31/12/2016
		Pay €	Non Pay €	Total €	Total €
<b>7 Post Primary Schools &amp; Head Office Payments</b>					
<b>PAY</b>					
	Instruction	34,712,294	-	34,712,294	31,857,113
	Administration	3,575,315	-	3,575,315	3,424,701
	Maintenance	834,742	-	834,742	833,580
		<u>39,122,351</u>	<u>-</u>	<u>39,122,351</u>	<u>36,115,394</u>
<b>NON PAY</b>					
	Instruction	-	519,598	519,598	578,103
	Administration	-	1,346,625	1,346,625	1,060,597
	Maintenance	-	824,983	824,983	986,644
		<u>-</u>	<u>2,691,206</u>	<u>2,691,206</u>	<u>2,625,344</u>
<b>ASSOCIATED PROGRAMMES</b>					
		Pay €	Non Pay €	Total €	Total €
	Schools Services Support Fund	158,459	588,247	746,706	536,397
	DEIS	26,292	152,206	178,498	193,746
	Book Rental Scheme	-	137,146	137,146	128,071
	Digital Strategy for Schools	-	108,433	108,433	-
	Transition Year	-	74,330	74,330	43,072
	ICT	-	58,526	58,526	147,497
	Traveller Capitation	-	32,078	32,078	13,473
	Leaving Certificate Applied	-	20,484	20,484	30,754
	Others - 11 in number	21,316	50,112	71,428	93,325
		<u>206,067</u>	<u>1,221,562</u>	<u>1,427,629</u>	<u>1,186,335</u>
		<u><b>39,328,418</b></u>	<u><b>3,912,768</b></u>	<u><b>43,241,186</b></u>	<u><b>39,927,073</b></u>

**Post Primary Schools and Head Office Payments**

These relate to the provision of second level and PLC programmes provided in 13 locations, catering for 5,927 participants as well as night classes in 2 locations, catering for 872 beneficiaries.



## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

8 FURTHER EDUCATION AND TRAINING PAYMENTS					Year Ended 31/12/2016
	Pay €	Non Pay €	Allowances €	Total €	
<b>Further Education</b>					
VTOS	3,525,412	949,850	3,685,385	8,160,647	7,956,665
Youthreach	3,230,754	959,269	809,631	4,999,654	4,568,296
Adult Literacy & ESOL	1,651,229	289,431	-	1,940,660	1,676,095
Back to Education Initiative	1,213,235	421,731	-	1,634,966	1,593,837
Operational Costs	122,510	1,137,034	-	1,259,544	1,091,574
Community Education	438,629	185,403	-	624,032	614,213
QQI Locally Devised Assessments	158,846	30,735	-	189,581	230,454
PLC Non-Pay	-	355,275	-	355,275	252,456
Refugee Resettlement Programme	178,832	111,756	-	290,588	136,275
Adult Education Guidance Initiative	191,231	32,278	-	223,509	135,252
Special Education Needs	71,116	5,162	-	76,278	79,933
ITABE	67,060	9,764	-	76,824	66,389
DEIS Family Literacy	28,212	-	-	28,212	43,698
Psychological Services	-	15,435	-	15,435	24,299
	<b>10,877,066</b>	<b>4,503,123</b>	<b>4,495,016</b>	<b>19,875,205</b>	<b>18,469,436</b>
<b>Training</b>					
Operational Costs	4,368,107	1,739,192	-	6,107,299	6,106,989
Apprenticeship	397,302	2,350,047	4,865,133	7,612,482	6,519,286
Skills Training	365,925	3,004,548	2,365,117	5,735,590	5,258,911
Local Training Initiatives	-	684,881	1,789,802	2,474,683	3,214,495
Community Training Centres	-	1,518,244	560,393	2,078,637	2,608,465
Specialist Training Provider	-	1,125,707	689,684	1,815,391	2,156,206
Traineeship	6,644	831,823	686,291	1,524,758	2,181,153
Evening Courses	583,462	315,270	-	898,732	925,972
Bridging	23,429	275,512	156,083	455,024	986,668
On-line Learning	2,028	16,305	-	18,333	21,511
Library Projects	-	-	-	-	2,714
	<b>5,746,897</b>	<b>11,861,529</b>	<b>11,112,503</b>	<b>28,720,929</b>	<b>29,982,370</b>
<b>Total</b>	<b>16,623,963</b>	<b>16,364,652</b>	<b>15,607,519</b>	<b>48,596,134</b>	<b>48,451,806</b>
<b>9 STUDENT SUPPORT SERVICES PAYMENTS</b>					
Grants and Scholarships				<b>3,810</b>	<b>55,248</b>
<b>10 YOUTH SERVICES PAYMENTS</b>					
	Pay	Non Pay		Total	
Special Projects for Youth	-	828,025		828,025	836,055
Local Youth Club Equipment Grant	-	439,728		439,728	-
Youth Work Services	201,476	34,351		235,827	197,694
Local Youth Club Grants	-	142,086		142,086	106,305
YPFSF Stream 2	-	52,826		52,826	54,809
Youth Information Fund	-	50,759		50,759	52,342
Youth Employment Initiative	-	5,590		5,590	44,388
	<b>201,476</b>	<b>1,553,365</b>		<b>1,754,841</b>	<b>1,291,593</b>

### Further Education and Training Payments

These relate to the provision of Further Education programmes in 23 locations, catering for 10095 beneficiaries, as well as training in 4 locations, catering for 3005 beneficiaries and night classes in 2 locations, catering for 1621 beneficiaries:

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

### 11 Analysis of Receipts by Funder

FUNDER	Programme						TOTAL Year	TOTAL Year
	Post Primary Schools & Head Office	Further Education and Training	Student Support Services	Youth Services	Agencies and Self Financing	Capital	Ended 31/12/2017	Ended 31/12/2016
	€	€	€	€	€	€	€	
<b>State funding received</b>								
SOLAS	-	48,587,555	-	-	-	208,168	48,795,723	48,528,734
Education and Skills	42,746,576	-	13,215	-	182,930	1,082,443	44,025,164	44,987,936
Children and Youth Affairs	-	-	-	1,691,644	-	-	1,691,644	1,484,709
Employment Affairs and Social Protection	-	-	-	-	445,976	-	445,976	291,080
Communications, Natural Resources & Environment	-	-	-	-	-	-	-	10,717
DDLETB	-	-	-	-	154,590	-	154,590	111,499
Tusla	-	-	-	-	147,091	-	147,091	-
State Exams Commission	-	-	-	-	111,130	-	111,130	198,426
HEA	-	-	-	-	59,450	-	59,450	29,653
CDETB	-	-	-	-	33,852	-	33,852	42,143
Léargas	-	-	-	-	76,108	-	76,108	-
University College Cork	-	-	-	-	4,925	-	4,925	-
Wexford County Council	-	-	-	-	2,000	-	2,000	-
Teaching Council	-	-	-	-	1,000	-	1,000	1,000
	<b>42,746,576</b>	<b>48,587,555</b>	<b>13,215</b>	<b>1,691,644</b>	<b>1,219,052</b>	<b>1,290,611</b>	<b>95,548,653</b>	<b>95,685,897</b>
<b>Non-State funding applied to State-funded schemes</b>								
Parents / Students - tuition and repeat exam fees	124,232	-	-	-	-	-	124,232	158,101
Irish Public Bodies - Dividends	118,075	-	-	-	-	-	118,075	-
Bank - Interest	3,078	-	-	-	-	-	3,078	21,565
Parents/Students Outdoor Education	-	-	-	-	184,797	-	184,797	197,973
Music Generation Ireland	-	-	-	-	100,000	-	100,000	-
Other	2,253	-	-	-	-	-	2,253	11,155
	<b>247,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>284,797</b>	<b>-</b>	<b>532,435</b>	<b>388,794</b>
<b>Other Non-State funding</b>								
Parents/Students/Other	-	-	-	-	1,913,981	-	1,913,981	1,759,025
Irish Public Bodies	-	-	-	-	9,084	-	9,084	18,633
Waterford Leader Partnership	-	-	-	-	2,700	-	2,700	1,624
Polish Embassy	-	-	-	-	9,000	-	9,000	13,500
Benefactors	-	-	-	-	-	-	-	20,000
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,934,765</b>	<b>-</b>	<b>1,934,765</b>	<b>1,812,783</b>
<b>Total</b>	<b>42,994,214</b>	<b>48,587,555</b>	<b>13,215</b>	<b>1,691,644</b>	<b>3,438,614</b>	<b>1,290,611</b>	<b>98,015,853</b>	<b>97,887,473</b>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

12 State Funding

Primary Grantor Department/Office	2017 Final Grant awarded	2017							31/12/2017 Amount due from/ (deferred income) grantor <sup>a</sup> €	
		01/01/2017 Amount due from/ (deferred income) grantor <sup>a</sup> €	Receipts direct from Grantor €	Receipts from other sources <sup>b,c</sup> €	Total receipts €	Cash expenditure <sup>d</sup> €	Change in debtors and accruals €	Surplus retained/ (deficit incurred) €		
<b>Education and Skills</b>										
Post Primary Schools and Head Office	Pay <sup>a</sup>	38,750,343	268,186	(36,390,729)	(2,548,298)	(38,939,028)	39,122,351	(22,766)	-	426,723
	Non-Pay	2,757,393	1,901,429	(2,552,393)	(247,638)	(2,800,031)	2,691,208	24,665	(1,919,907)	(42,638)
	Associated Programmes	1,155,541	(1,087,243)	(1,255,155)	-	(1,255,155)	1,427,629	29,244	-	(885,525)
Primary Schools		-	-	-	-	-	-	-	-	-
Capital		1,162,035	(280,466)	(1,062,443)	-	(1,062,443)	1,282,875	(72,081)	-	(162,117)
Student Support		13,215	31,990	(13,215)	-	(13,215)	3,810	-	-	22,585
Agency and Self-financing	Outdoor Education Centre	182,930	(28,320)	(182,830)	(184,797)	(367,727)	369,059	4,211	-	(22,677)
<b>Total Education and Skills<sup>e</sup></b>		<b>44,921,467</b>	<b>884,564</b>	<b>(41,478,865)</b>	<b>(2,980,733)</b>	<b>(44,457,999)</b>	<b>44,897,829</b>	<b>(36,727)</b>	<b>(1,919,907)</b>	<b>(881,848)</b>
<b>Other Funders</b>										
SOLAS	Further Education and Training	48,506,984	529,795	(48,566,984)	(20,571)	(48,587,555)	48,506,134	(91,344)	-	447,030
SOLAS	Capital	210,486	31,245	(208,168)	-	(208,168)	242,885	-	-	65,062
Children and Youth Affairs	Youth Affairs	1,691,644	(161,624)	(1,691,644)	-	(1,691,644)	1,754,841	271	-	(86,156)
Employment Affairs and Social Protection	Agency - School Meals	434,571	(46,106)	(445,976)	-	(445,976)	461,782	(4,728)	-	(35,028)
DDLETB	Agency - Skills for Work	129,612	(166,199)	(154,590)	-	(154,590)	121,149	21,077	-	(176,562)
Tusla	Agency - School Completion Programme	147,091	(117,884)	(147,091)	-	(147,091)	136,656	3,235	-	(125,084)
State Examinations Commission	Examination Supervision	111,130	(46,390)	(111,130)	-	(111,130)	113,804	691	-	(43,125)
Music Generation Ireland	Multiple Funders	100,000	-	(100,000)	-	(100,000)	-	-	-	(100,000)
HEA	Agency - Students with Disabilities	59,450	(61,361)	(59,450)	-	(59,450)	25,576	365	-	(94,850)
CDETB	Agency - Skills ETB	17,905	(45,010)	(32,502)	-	(32,502)	6,925	12,288	-	(58,299)
CDETB	Agency - FEBS	1,350	-	(1,350)	-	(1,350)	1,336	-	-	(14)
Leargas	Agency - Leargas Trns	76,108	21,901	(76,108)	-	(76,108)	67,696	2,120	-	15,810
University College Cork	Agency - Scholarships	4,925	-	(4,925)	-	(4,925)	-	-	-	(4,925)
Wexford County Council	Agency - Creative Ireland Grant	2,000	-	(2,000)	-	(2,000)	2,000	-	-	-
Teaching Council	Agency - Droichead	1,000	(1,040)	(1,000)	-	(1,000)	-	-	-	(2,040)
Total Other		81,864,238	(82,673)	(81,902,916)	(20,571)	(81,923,487)	81,830,796	(56,165)	-	(201,484)
<b>Total</b>		<b>96,878,693</b>	<b>811,891</b>	<b>(93,078,783)</b>	<b>(3,001,305)</b>	<b>(96,081,088)</b>	<b>96,428,616</b>	<b>(92,832)</b>	<b>(1,919,907)</b>	<b>(863,333)</b>

Notes

- a Opening balances
- b Receipts from other sources
- c Receipts from other sources
- d Cash expenditure
- e Total Education and Skills<sup>a</sup>

Balances are reported on an accruals basis. Some balances have been restated from 2016 to account for adjustments agreed with the Department of Education and Skills.

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 2017, income exceeded the anticipated receipts by €42,638.

Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €36,390,729 and retained superannuation deductions of €2,395,044. In the event, receipts relating to superannuation deductions retained by WWETB were €2,548,298 (€153,255 more than anticipated) and are included in receipts from the Department of Education and Skills in Note 13 - 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 deficit, whereas savings can be retained and used to fund future deficits. In 2017, non-pay expenditure exceeded the limit by €0.

The difference between the total amount paid directly by the Department of Education and Skills of €41,478,865 above and the total in Note 13 - Funding - of €44,025,164 is represented by the Superannuation retained of €2,548,298.

## Waterford and Wexford Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2017

	Year Ended 31/12/2017	Year Ended 31/12/2016
	€	€
<b>13 Current Assets - Recurrent State Grants</b>		
Amount due from Dept. Of Education and Skills		
Pay grant underfunding	581,978	391,349
Associated grants underfunding	25,151	22,520
Scholarship grants underfunding	32,898	32,898
Local receipts/receivables shortfall	0	19,501
Amount due from SOLAS	814,423	1,933,827
	<b>1,454,450</b>	<b>2,400,095</b>
	<b>1,454,450</b>	<b>2,400,095</b>
<b>14 Current Assets - Capital State Grants</b>		
Amount due from Dept. Of Education and Skills	1,635,911	1,659,171
Amount due from SOLAS	65,962	31,245
	<b>1,701,873</b>	<b>1,690,416</b>
	<b>1,701,873</b>	<b>1,690,416</b>
<b>15 Current Assets - Other Recurrent Income</b>		
Amount due from Dept. of Children & Youth Affairs	4,500	5,167
Amount due from Other (State)	15,610	21,901
Amount due from Other (Non-State)	252,479	290,172
	<b>272,589</b>	<b>317,240</b>
	<b>272,589</b>	<b>317,240</b>
<b>16 Current Assets - Third Party Debtors</b>		
Amount due from Agency & Self-Financing Programmes	27,343	42,775
	<b>27,343</b>	<b>42,775</b>
	<b>27,343</b>	<b>42,775</b>

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

	Year Ended 31/12/2017	Year Ended 31/12/2016
	€	€
<b>17 Current Liabilities - Recurrent State Grants</b>		
Amount due to Dept. of Education and Skills		
Superannuation receipts excess	153,255	123,183
Local receipts/receivables excess	42,638	0
Associated grants unspent	910,675	1,094,626
Scholarship grants unspent	10,313	909
Amount due to SOLAS	367,396	1,404,031
	<u>1,484,277</u>	<u>2,622,749</u>
<b>18 Current Liabilities - Capital State Grants</b>		
Amount held for Dept. Of Education and Skills	1,788,029	1,939,639
	<u>1,788,029</u>	<u>1,939,639</u>
<b>19 Current Liabilities - Other Recurrent Income</b>		
Amount held for Dept. of Children and Youth Affairs	92,655	156,792
Amount held for Others (State)	664,806	490,466
Amount held for Others (Non State)	1,442,299	1,545,590
Provisions	192,470	205,478
	<u>2,392,230</u>	<u>2,398,326</u>
<b>20 Pay and Expense Liabilities</b>		
Pay Liabilities	487,963	407,369
Expense Liabilities	508,792	653,229
	<u>996,755</u>	<u>1,060,598</u>

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

### 21 Movement in Other Net Current Assets

	Balance as at 31/12/2017	Balance as at 31/12/2016	Movement in Period
	€	€	€
<b>Current Assets</b>			
Recurrent State Grants Receivable	1,454,450	2,400,095	(945,645)
Capital State Grants Receivable	1,701,873	1,690,416	11,457
Other Recurrent Income Receivable	272,589	317,240	(44,651)
Third Party Debtors	27,343	42,775	(15,432)
	<u>3,456,255</u>	<u>4,450,526</u>	<u>(994,271)</u>
<b>Current Liabilities</b>			
Recurrent State Grants Payable	1,484,277	2,622,749	1,138,472
Capital State Grants Payable	1,788,029	1,939,639	151,610
Other Recurrent Income Payable	2,392,230	2,398,326	6,096
Pay and Expenditure	996,755	1,060,598	63,843
	<u>6,661,291</u>	<u>8,021,312</u>	<u>1,360,021</u>
<b>Net Movement</b>			<u><u>365,750</u></u>

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

### 22 Remuneration

	2017 €	2016 €
<b>(a) Aggregate Remuneration</b>		
Staff Short-term benefits	56,976,317	52,752,186
Termination benefits	43,199	-
	<b>57,019,516</b>	<b>52,752,186</b>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employer's P.R.S.I.	56,976,317	52,752,186
	<b>56,976,317</b>	<b>52,752,186</b>

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

Pay Ranges*	No. Employees	Cost in 2017
0 - 59,999	1230	29,156,406
60,000 - 69,999	198	12,827,196
70,000 - 79,999	149	10,937,806
80,000 - 89,999	21	1,773,682
90,000 - 99,999	11	1,037,696
100,000 - 109,999	8	833,075
110,000 - 119,999	4	453,655
<b>Total</b>	<b>1621</b>	<b>57,019,516</b>

\*Pay ranges include employers' PRSI.

#### (c) Termination Benefits

The termination benefits paid relate to settlements with 2 staff during the year.	43,199	-
	<b>43,199</b>	<b>-</b>

#### (d) Key Management Personnel

Key management personnel in WWETB consist of the Chief Executive and the Directors of Schools, Further Education & Training, and Organisation Support and Development. The total value of employee benefits for the key management personnel is set out below:

	2017 €	2016 €
Salary (excluding ER PRSI)	395,525	206,368
Allowances	-	-
Termination Benefits	-	-
	<b>395,525</b>	<b>206,368</b>
<b>(e) Chief Executive Salary and Benefits</b>		
Basic Salary (excluding ER PRSI)	104,759	95,068
Other	-	-
	<b>104,759</b>	<b>95,068</b>

In 2016, in accordance with pay scales approved by the Department of Education and Skills the acting Chief Executive and the Chief Executive appointed during the period were paid €8,925 and €86,143 (excluding employer's P.R.S.I. ) respectively.

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

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

### 23 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 2017 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	Other €	Total €	No. Board Meetings	No. Board Meetings Attended
Cllr Malcolm Byrne	279			2	281	6	2
Cllr Ger Carthy	598			58	656	6	2
Cllr Kathleen Codd-Nolan**	813	1,657		1,097	3,567	6	5
Mr Geoffrey Collins	454		217	246	917	6	6
Cllr Tom Cronin	362				362	6	4
Mr David Doyle***	886	362	379	2,589	4,216	6	6
Mr John Evoy	179			62	241	6	3
Cllr Mary Farrell	391	21		161	573	6	3
Mr Mark FitzGerald	134				134	6	2
Cllr Jim Moore****	773	666	147	1,565	3,151	6	6
Cllr Barbara Anne Murphy	478			74	552	6	5
Ms Nessa Murphy	426			163	589	6	6
Cllr Pat Nugent	46			6	52	6	5
Ms Veronica Kenny*	84			125	209	6	1
Cllr Michael J. O'Ryan	1,593			247	1,840	6	6
Cllr Fionntan O'Súilleabháin	459				459	6	5
Cllr Lola O'Sullivan	465	70		234	769	6	6
Cllr Mary Roche		119		173	292	6	3
Ms Mary Ryan	218	247		53	518	6	6
Ms Aine Uí Fhoghlú	201				201	6	3
Mr John Wall	112			71	183	6	4
<b>Total</b>	<b>8,951</b>	<b>3,142</b>	<b>743</b>	<b>6,926</b>	<b>19,762</b>		

\*Member up to September 2017

\*\*ETBI Representative

\*\*\*National Parents' Association for ETB Schools

\*\*\*\*Chairperson

### 24 Chief Executive's Travel Expenses

	2017 €	2016 €
Domestic Travel	7,626	5,484
Foreign Travel	-	-
	<u>7,626</u>	<u>6,484</u>



## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

### 25 Capital Commitments

At the date of approval of the financial statements WWETB had committed and contracted to:

	€
1 Selskar College - Summer Works Scheme	145,160
2 St. Paul's College - Emergency Works Scheme	109,718
3 Bunclody Vocational College - Roof Works	30,520
Others - 3 in number	49,754
	<hr/>
	335,152

All of the above capital expenditure will be completely Exchequer funded

### 26 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 31/12/2017.

### 27 Pension Related Deduction

€2,076,709 was deducted from staff by way of pension levy and paid over to the Department of Education & Skills.

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

WWETB made a contribution of €42,700 to ETBI in 2017.

## Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Period Ended 31st December 2017

### 29 Waterford and Wexford ETB provides educational services from the properties listed below:

<b>WWETB Property</b>				
Description	Location	Status	Annual Rent	Lease Expiry
<b>Administration Offices</b>				
Dungarvan	F13 Dungarvan Shopping Centre	Leased	94,339	2028
Wexford	Archive Store, Ardavan, Co. Wexford	Leased	10,980	2036
Wexford	Ardavan, Co. Wexford	Leased	18,750	2036
Wexford	Ardavan, Co. Wexford	Leased	156,250	2036
Wexford	Car Parking, Wexford Town	Leased	1,500	no agreement
			<b>281,819</b>	
<b>Schools</b>				
Bridgetown College	Bridgetown, Co. Wexford	Owned	N/A	N/A
Bunclody Vocational College	Irish Street, Bunclody, Co. Wexford	Owned	N/A	N/A
Bunclody Vocational College	Irish Street, Bunclody, Co. Wexford	Owned	N/A	N/A
Colaiste Abbain	Adamstown, Co. Wexford	Owned	N/A	N/A
Colaiste Abbain	School Hall, Kellystown, Co. Wexford	Leased	11,000	2017
Colaiste an Atha	Kilmuckridge, Co. Wexford	Owned	N/A	N/A
Colaiste an Atha (St. Joseph's)	Kilmuckridge, Co. Wexford	Leased	8,000	2017
Colaiste Cathal Naofa	Dungarvan, Co. Waterford	Owned	N/A	N/A
Creagh College	Creagh, Gorey, Co. Wexford	PPP	N/A	N/A
Enniscorthy Voc. College	Milehouse Rd, Enniscorthy	Owned	N/A	N/A
Kennedy College	Stephensland, New Ross	Owned	N/A	N/A
Meanscoil San Nioclás	Ring, Dungarvan, Co. Waterford	Owned	N/A	N/A
St Paul's Community College	Paddy Brown's Road, Waterford City	Owned	N/A	N/A
St. Declan's Community College	Kilmacthomas, Co. Waterford	Owned	N/A	N/A
Selskar College	Westgate, Wexford	Owned	N/A	N/A
WCFE - Main Building	Parnell Street, Waterford City	Owned	N/A	N/A
WCFE	Johnstown, Waterford City	Leased	46,402	2018
WCFE	12 Durand's Court, Waterford City	Leased	68,500	2017
WCFE	10B & 2A Durand's Court, Waterford City	Leased	52,000	2017
WCFE	11 Durand's Court, Waterford City	Leased	24,600	2017
WCFE	9B Durand's Court, Waterford City	Leased	29,000	no lease*
WCFE	Burchall House, Parnell Street, Waterford	Leased	42,450	2016*
			<b>281,952</b>	
<b>Centres</b>				
Adult Education Centre	Ozanam Street, Waterford	Leased	431	2030
Adult Education Centre	Dungarvan, Co Waterford	Owned	N/A	N/A
Adult Education Centre	Unit 1,2 &3, Seapoint Ind Park, Tramore	Leased	131,730	2018
Adult Education Centre	Cappoquin, Co. Waterford	Leased	20,200	2020
Adult Learning Centre	The Avenue, Gorey, Co. Wexford	Owned	N/A	N/A
Adult Literacy Centre	Railway Square, Waterford	Leased	30,000	2018
Adult Literacy Centre	Dungarvan, Co Waterford	Owned	N/A	N/A
Adult Literacy Centre	Westgate, Wexford	Owned	N/A	N/A
Adult Literacy Centre	Butlersland, New Ross, Co Wexford	Leased	112,816	2033
Adult Literacy Centre	Ryland Road, Bunclody, Co. Wexford	Leased	60,924	2020
Old Boys School site (unused)	Irish Street, Bunclody, Co. Wexford	Owned	N/A	N/A
Old Convent of Mercy site	Irish town, New Ross, Co. Wexford	Owned	N/A	N/A
Outdoor Education Centre	Ramsgrange, Co. Wexford	Owned	N/A	N/A
VTOS Centre	2,4,8,10A Durand's Court, Waterford	Leased	214,000	2017
VTOS Centre	Kilmacthomas, Co. Waterford	Leased	21,279	no lease**
VTOS Centre & ALC	Gonzaga House, Weafer St, Enniscorthy	Leased	63,500	2026
Youthreach	Springvalley, Enniscorthy	Leased	60,000	2029

NOTE 29 (Property) Continued

<b>Centres (Cont'd)</b>				
	<b>Location</b>	<b>Status</b>	<b>Annual Rent</b>	<b>Lease Expiry</b>
Youthreach	Butlersland, New Ross	Leased	67,245	2033
Youthreach	Whitemills Industrial Estate, Wexford	Leased	42,000	2025
Youthreach Centre	66 O'Connell St. Waterford	Owned	N/A	N/A
Youthreach	64 O'Connell St. Waterford	Leased	50,738	2016***
Youthreach/Subla Centre	Lacken Road, Waterford	Leased	31,462	2015****
Youthreach	Ring na Sillogue, Dungarvan	Leased	32,000	2014*****
Refugee resettlement	Francis Street, Wexford	Leased	5,208	2018
			<b>943,533</b>	
<b>Training Centres</b>				
Waterford Training Centre	Waterford Industrial Park	owned	N/A	N/A
Wexford Training Centre	Whitemills North Industrial Est.	owned	N/A	N/A
Satellite Training Units	Unit 210 Waterford Ind. Estate	Leased	319,800	2018
Satellite Training Units	Eurobase IDA Indust. Park, Waterford	Leased	67,650	2018
Satellite Training Units	Unit 8A, Kilcohan Ind. Park, Waterford	Leased	12,013	2022
Satellite Training Units	Unit 9, Kilcohan Ind. Park, Waterford	Leased	23,616	2022
Satellite Training Units	Unit 10, Kilcohan Ind. Park, Waterford	Leased	23,616	2022
Satellite Training Units	Unit 11, Kilcohan Ind. Park, Waterford	Leased	23,616	2022
Satellite Training Units	Unit 12, Kilcohan Ind. Park, Waterford	Leased	24,844	2022
Satellite Training Units	Unit 14, Kilcohan Ind. Park, Waterford	Leased	25,852	2022
Satellite Training Units	Unit 13A, Kilcohan Ind. Park, Waterford	Leased	28,339	2022
Satellite Training Units	Unit 15, Kilcohan Ind. Park, Waterford	Leased	24,403	2022
Satellite Training Units	Yard between Units 11 and 12	Leased	12,300	2022
Satellite Training Units	Unit 3, Durand's Court, Waterford	Rented	40,560	n/a
Satellite Training Units	Unit 5, Durand's Court, Waterford	Rented	23,837	n/a
Satellite Training Units	Unit 6, Durand's Court, Waterford	Rented	23,837	n/a
			<b>674,283</b>	
<b>OVERALL TOTAL ANNUAL RENT:</b>			<b>2,181,587</b>	

\*Decision not to renew lease as it might affect ability to move to College Street

\*\*Landlord in receivership - not possible to renegotiate lease

\*\*\*Property vacated August 2018

\*\*\*\*Lease has been renegotiated in 2018

\*\*\*\*\*Currently in discussions regarding lease

## **Waterford and Wexford Education and Training Board**

### **Notes to The Financial Statements - Year Ended 31st December 2017**

#### **30 Approval of the Financial Statements**

The Financial Statements for year ended 31/12/2017 were approved by the Board of Waterford and Wexford Education and Training Board on 27/03/2018