

**Waterford and Wexford Education and Training Board**

**Financial Statements For The Year Ended 31 December 2020**

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

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

### **Statement of Board Responsibilities**

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

In preparing those accounts, the Board is required to:

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

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013.

The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature: \_\_\_\_\_

**Chairperson: Cllr. Barbara-Anne Murphy**

**Date : 22/09/2021**

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

**Statement on Internal Control**

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

The Code of Governance for Education and Training Boards is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code was adopted by Waterford and Wexford ETB at its March 2019 meeting.

A new Board was constituted for Waterford and Wexford ETB in September 2019, and at its meeting of 12 November 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

**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 and economic system of internal controls is maintained and operated. The system can only provide reasonable, and not give absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

**Key Control Procedures**

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

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

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 the ETB.

**The Boards Oversight Framework includes:**

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

- The Chief Executive who has responsibility for the internal control framework.

- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Work of the Audit and Risk Committee and the Finance Committee.

### **Audit and Risk Committee**

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met four times in 2020. The work programme of the ARC included consideration of:

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

The Director of OSD, Director of FET, Head of Finance and Head of Corporate Services provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2020 and in 2021.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 15 March 2021.

### **Finance Committee**

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met four times in 2020. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2020
- Recommendation to the Board of AFS 2020
- Monthly Income and Expenditure Accounts

The Director of OSD, Head of Finance and Head of Corporate Services reported to the Finance Committee in 2020.

The Finance Committee reviewed the Annual Financial Statements 2020 on 24 March 2021 and recommended their adoption to the Board.

### **Internal Audit**

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAU-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.

An internal audit review concerning Local Training Initiatives (LTI) commenced in the period from the 01 January 2020 - 31 December 2020 and field work has not yet concluded.

The findings of three audit reports conducted in 2019 were issued by IAU-ETB in 2020 and covered the areas of:

- Youthreach – see below
- Review of Previous Audit Findings – see below
- Procurement – see below

In 2018, the IAU-ETB conducted an audit of the 2017 Youthreach programme as operated by Waterford and Wexford Education and Training Board. The findings of this report were issued by the IAU-ETB in February 2020. The opinion of the IAU-ETB is that Waterford and Wexford Education and Training Board has an adequate system of internal control in relation to Youthreach.

The report contained 19 recommendations rated high (2), medium (13) and low (4). The rating depended on the risk (reputational, financial or operational) associated with the control issue identified and the extent to which the risk has already been realised based on the results of the audit.

The current position is that 6 of the medium and 1 of the low recommendations have been implemented. The implementation of the remainder of the recommendations is in progress.

In 2019, the IAU-ETB conducted a review of previous audit findings in the areas of receipts, adult literacy programme and teacher allocation & co-operation hours as operated by Waterford and Wexford Education and Training Board. The findings of this report were issued by the IAU-ETB in July 2020. The opinion of the IAU-ETB is that Waterford and Wexford Education and Training Board has a comprehensive system of internal control in relation to these three areas.

The report concludes that of the twenty previous recommendations reviewed, rated high (10), medium (8) and low (2), that 16 were implemented, 2 high ratings were partially implemented and 2 high ratings were not yet implemented. The implementation of these recommendations is in progress.

In 2019, the IAU-ETB conducted an audit of procurement as operated by Waterford and Wexford Education and Training Board in 2018. The findings of this report were issued by the IAU-ETB in May 2020. The opinion of the IAU-ETB is that Waterford and Wexford Education and Training Board has an adequate system of internal control in relation to procurement.

The report contained 16 recommendations rated high (3), medium (8) and low (5). The rating depended on the risk (reputational, financial or operational) associated with the control issue identified and the extent to which the risk has already been realised based on the results of the audit.



The current position is that 2 of the high, 3 of the medium and 5 of the low recommendations have been implemented. The implementation of the remainder of the recommendations is in progress.

#### **Breaches of system internal control Procurement-**

WWETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations. There are instances where goods and services are procured across over 40 sites through competitive procurement processes, in line with WWETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on analysis of 2020 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €2,660,256 (excluding VAT) has been identified as non-compliant as follows:

(a) The non-compliant aggregate spend across WWETB for 2020 where the category of spend exceeds €25k or where supplier payments exceeds €25k and no contracted supplier in place was **€2,364,289**. Schools and centres procured at school/centre level in accordance with WWETB Procurement Policy however, the aggregate value across all sites exceeded the tendering threshold. This involved spend analysis for suppliers over €25,000 expenditure and for categories of spend. The top categories of spend are:

Category	Comment
Maintenance: €368,536	Electrical Maintenance Framework contract has been completed Plumbers Contract awarded in Q3 2021. Remaining maintenance areas are currently in process
Motor Consumables €315,792	New contract has been awarded in Q3 2021
Construction Consumables €236,207	Tender has been published in Q3 2021
Electrical Consumables: €173,639	Competition completed
Security €189,850	Tender to be put in place H2 2021

The above 5 categories represent 54% of the total non-compliant spend in this category.

The remaining balance of €1,080,265 relates to 15 smaller contracts of which 2 (to the value of €140,126) are compliant in 2021, with tender competitions scheduled for the remaining contracts in 2021/2022.

(b) Where there was a contract in place but expired and rolled over:

ICT Engineers €76,252	Contract Extended pending the completion of OGP Tender
Printing Management €58,135	Contract extended pending completion of OGP tender

Stationery Contract €48720	OGP framework terminated
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Total spend where contracts expire or roll over is €183,107 excluding VAT.

(c) Where schools/ centres are purchasing goods/ services from non-contracted suppliers where a contract is in place:

Total spend for failure to utilise OGP/ETB contracts is €112,860. Non-compliance in this area relates mainly to small items of stationery and IT supplies purchased across schools and centres.

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

### **Fraud**

No incidents were reported under WWETB's Fraud Policy in 2020.

An early warning notice was sent to the Department of Education in 2020 notifying it of a possible financial irregularity in respect of a third-party organisation for a programme financed by public funds.

### **Protected disclosures**

WWETB received no protected disclosures in 2020 under the Protected Disclosure Act 2014

### **Risk Management**

WWETB has a Corporate Risk Management in place across the organisation. The Risk register was reviewed at each meeting of the Audit & Risk Committee in 2020 and the Committee continues to monitor the implementation of the WWETB Risk Management Business plan.

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

#### **Breaches of system internal control - Single Public Services Pension Scheme**

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. WWETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2020. The Executive has advised that WWETB is approximately 42% compliant with issuing pension statements to staff as at the end of 2020. This is an issue across the ETB sector and is being pursued at national level. Following the provision of funding by the Department of Education, WWETB was able to employ an additional temporary resource to assist with the provision of pension statements. This funding ended in July 2020 and additional pensions resource funding from the Department of Education will be required to enable WWETB to bring compliance into line with statutory timeframes.



## **Payroll Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. The migration of WWETB payroll for all staff is planned to take place in 2023.

## **Covid-19 Pandemic**

In 2020, the economy and the ETB sector have been significantly affected by the COVID-19 pandemic. However, WWETB continues to carry out its vital role in education and training while being focused on ensuring continuity of education for learners including a particular focus on more vulnerable students.

Assessments of the impact of Covid-19 were carried out and the results are as follows:

- The financial impact of COVID-19 commenced in March 2020. The main factors giving rise to additional costs and reduction in income are as follows:
  - o Additional unplanned expenditure on ICT equipment, cleaning and PPE equipment to enable the continuation of learning for students and the safety of its employees by remote working.
  - o Additional costs to deliver training as extra training allowances are payable to participants in further education and training centres.
  - o Reductions in income in self-financing activities such as Night Schools programmes and the Outdoor Education and Training Centre resulting in financial deficits in 2020.
  - o Savings from consumables and costs incurred from contract management services due to reduced activity levels.
  - o Savings associated with the delivery of apprenticeships and other FET programmes as most craft apprentices were released to their employers. However, it should be noted that this delay will lead to greater costs from 2021.
- WWETB has taken the following steps to manage the effects of the pandemic
  - o From the commencement of this crisis WWETB engaged its business continuity plan to ensure that its operations continued as normal in line with regulatory requirements.
  - o WWETB introduced its COVID-19 Response Management Team to ensure implementation of additional control measures as required.
  - o The Audit and Risk Committee review of the updated WWETB risk register taking account of any specific risks arising.
  - o The Department of Education, the Department of Further and Higher Education, Research, Innovation and Skills, SOLAS, and the Department of Children, Equality, Disability, Integration and Youth put in place a range of management structures and funding programmes to support the education and training sector and WWETB participated in these structures.
- In the medium to long term, the ETB sector will have a significant role to play in the overall tertiary system response needed for labour market activation which will form part of a broader cross government and cross agency response.

## Annual Review of Controls

WWETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit Committee at its meeting on the 15 March 2021, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2020 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 15 March 2021. The Audit and Risk Committee also got confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. This is supported by assurances from senior managers across the organisation that internal controls are adequate and appropriate.
- A review of internal and external audit reports issued in 2020 and to date in 2021, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit and Risk Committee presented a report on the review of controls to the Board on 30<sup>th</sup> March 2021.
- A review of governance and control activities in 2020 including:
  - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
  - Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
  - Reports from the Director of OSD, Director of FET, Head of Finance and Head of Corporate Services to the Audit and Risk Committee
  - Recommendations made by the C & AG in management letters or other reports
  - Recommendations made by the Internal Audit Unit
  - Risk Management Reports from Director OSD
  - The Risk Register 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 30 of March 2021.

Signed: 

**Cllr. Barbara Anne Murphy**

**WWETB Chairperson**

**Date: 22<sup>nd</sup> September 2021**



## **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 the financial statements**

I have audited the financial statements of Waterford and Wexford Education and Training Board for the year ended 31 December 2020 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 2020 and the state of affairs of the Board at 31 December 2020, 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 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, the statement on the system of internal control and a schedule of activities and pay costs. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

### ***Non-compliance with procurement rules***

The statement on internal control discloses that in 2020 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

**Seamus McCarthy**  
**Comptroller and Auditor General**

**30 September 2021**

## 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 I identify material matters relating to the manner in which public business has been conducted.

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

I also report by exception if, in my opinion,

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

# Waterford and Wexford Education and Training Board

## Financial Statements - Year Ended 31 December 2020

### 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 ***
Primary Level	1	26	
Second Level	12	5,026	
Further Education and Training (FET)****	35		15,402
Part-time / Night Classes****	2		329

\* refers to locations owned or leased by the ETB.

\*\* 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.

#### 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 the number of employees in each range:

Pay range	No. Employees	Cost in 2020* €
0 - 59,999	1,136	29,699,648
60,000 - 69,999	191	12,483,994
70,000 - 79,999	183	13,640,791
80,000 - 89,999	69	5,758,288
90,000 - 99,999	12	1,141,611
100,000 - 109,999	13	1,344,622
110,000 - 119,999	11	1,266,754
120,000 - 129,999	3	375,441
130,000 - 149,999	1	149,380
<b>Total:</b>	<b>1,619</b>	<b>65,860,529</b>

\* Cost in 2020 includes employers' PRSI.

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 €1,851,454 which were remitted to the Department of Education.

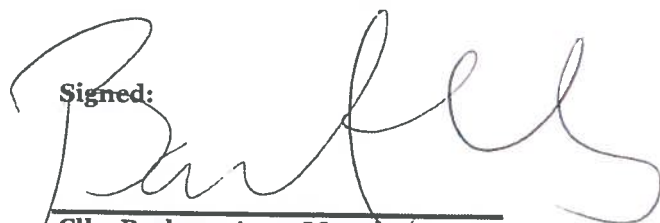


# Waterford and Wexford Education and Training Board

## Operating Statement For The Year Ended 31 December 2020

	Note	Year ended 31/12/2020 €	Year ended 31/12/2019 €
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants	2	46,226,967	48,716,210
Primary School Grants	3	30,445	23,997
Further Education and Training Grants	4	61,937,853	58,131,433
Youth Services Grants	5	3,243,904	3,015,216
Agencies & Self-Financing Projects	6	3,545,502	4,344,609
Capital	7	4,935,801	1,635,063
		<u>119,920,472</u>	<u>115,866,528</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	8	44,170,447	47,747,839
Primary School	9	31,373	17,387
Further Education and Training	10	58,137,492	56,072,123
Youth Services	11	3,207,771	3,013,285
Agencies & Self-Financing Projects	6	3,133,245	4,128,602
Capital	7	3,886,188	2,133,197
		<u>112,566,516</u>	<u>113,112,433</u>
<b>Cash surplus for year</b>		7,353,956	2,754,095
<b>Movement in other net current assets</b>	22	<u>(5,766,170)</u>	<u>(1,535,490)</u>
<b>Accrual revenue surplus for Year</b>		1,587,786	1,218,605
<b>Revenue (deficit) at 1 January</b>		(707,500)	(1,926,105)
<b>Revenue surplus/(deficit) at 31 December</b>	13	<u>880,286</u>	<u>(707,500)</u>

Signed:



Cllr. Barbara Anne Murphy  
Chairperson

Date: 22/09/2021

Signed:



Kevin Lewis  
Chief Executive

Date: 22/09/2021

The notes on pages 9 to 27 form part of these financial statements



**Waterford and Wexford Education and Training Board**

**Statement of Current Assets and Current Liabilities as at 31 December 2020**

	Note	31/12/2020 €	31/12/2019 €
<b>Current Assets</b>			
Recurrent State Grants	14	600,868	360,030
Capital State Grants	15	281,217	373,707
Other Recurrent Income	16	44,687	7,929
Third Party Debtors	17	402,953	445,557
Bank Balance		<u>11,075,320</u>	<u>3,721,364</u>
		<u>12,405,045</u>	<u>4,908,587</u>
<b>Current Liabilities</b>			
Recurrent State Grants	18	5,861,714	1,527,616
Capital State Grants	19	991,110	219,415
Other Recurrent Income	20	2,016,763	1,915,581
Pay & Expense liabilities	21	<u>2,655,172</u>	<u>1,953,475</u>
		<u>11,524,759</u>	<u>5,616,087</u>
<b>Net Current Assets / (Liabilities)</b>	13	<u>880,286</u>	<u>(707,500)</u>

**Represented by**

<b>Revenue surplus/(deficit)</b>	13	<u>880,286</u>	<u>(707,500)</u>
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**Analysis of Revenue Surplus / (Deficit)**


Programme	Retained Surplus / (Deficit) 31/12/2020 €	Accrual Revenue Surplus / (Deficit) For 2020 €	Retained Surplus / (Deficit) 31/12/2019 €
Schools & Head Office	108,887	1,209,746	(1,100,859)
DOE Programmes	(65,274)	(18,468)	(46,806)
Capital	(7,223)	(2,743)	(4,480)
Further Education & Training Programmes	28,192	-	28,192
Agency Programmes	99,015	(14,826)	113,841
Self-financing Programmes	<u>716,689</u>	<u>414,077</u>	<u>302,612</u>
	13 <u>880,286</u>	<u>1,587,786</u>	<u>(707,500)</u>

Signed:

  
Cllr. Barbara Anne Murphy  
Chairperson

Date: 22/09/2021

Signed:

  
Kevin Lewis  
Chief Executive

Date: 22/09/2021

The notes on pages 9 to 27 form part of these Financial Statements

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

### **Financial Statements - Year Ended 31 December 2020**

#### **1 Accounting Policies**

##### **1.1 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.

Kilnamanagh Community National School came under the Patronage of the ETB with the commencement of the 2019/2020 academic year.

##### **1.2 Significant Accounting Policies**

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

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

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

###### **(b) Revenue, Expenditure, Asset and Liabilities Recognition**

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

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

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

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

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

###### **(d) Stocks**

All consumable stocks are expensed as purchased.

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

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

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

All lease rentals are expensed as incurred.

**Waterford and Wexford Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

	<b>Year Ended 31/12/2020</b>	<b>Year Ended 31/12/2019</b>
<b>2 Post Primary Schools &amp; Head Office Receipts</b>		
Department of Education	€	€
- Pay	39,899,689	43,434,181
- Non-Pay	3,873,511	3,552,391
- Associated Programmes	2,287,973	1,476,579
Department of Education -sub total	<u>46,061,173</u>	<u>48,463,151</u>
IPB Capital Reserve	93,398	93,398
Insurance Dividend	-	19,869
Tuition Fees	67,414	130,506
Bank Interest	1,232	1,999
Rent	3,750	7,250
Other	-	37
	<u>165,794</u>	<u>253,059</u>
<b>Total</b>	<u><u>46,226,967</u></u>	<u><u>48,716,210</u></u>
<b>3 Primary School Receipts</b>		
Department of Education	<u>30,445</u>	<u>23,997</u>
<b>4 Further Education and Training Receipts</b>		
SOLAS	61,866,410	58,033,767
Department of Further and Higher Education, Research, Innovation and Science	25,677	24,271
Students	37,861	64,955
Other	7,905	8,440
<b>Total</b>	<u><u>61,937,853</u></u>	<u><u>58,131,433</u></u>
<b>5 Youth Service Receipts</b>		
Department of Children, Equality, Disability, Integration and Youth	<u>3,243,904</u>	<u>3,015,216</u>

# Waterford and Wexford Education and Training Board

## Notes to The Financial Statements - Year Ended 31st December 2020

### 6 AGENCIES and SELF-FINANCING PROJECTS

AGENCIES		Year Ended 31/12/2020		Year Ended 31/12/2019							
Item	PROJECT	Sponsoring Department/Funder		RECEIPTS		PAYMENTS		RECEIPTS		PAYMENTS	
				€	Pay €	Non Pay €	Total €	€	Total €	€	Total €
1	School Meals	DSP		520,555	-	538,249	538,249	528,763		526,134	
2	Music Generation - Waterford	Various		485,494	238,983	102,696	341,679	389,041		356,079	
3	Music Generation - Wexford	Various		304,143	186,715	72,244	258,959	356,722		242,944	
4	School Completion Programme	Tusla		145,955	131,671	14,831	146,502	154,621		214,573	
5	Erasmus	Leurgas		135,100	132	72,466	72,598	189,056		131,849	
6	Salary Recoupment	Various		89,570	129,418	-	129,418	85,102		88,367	
7	School Libraries	PDST		57,992	-	54,711	54,711	60,874		64,207	
8	Others - 13 in number	Various		66,685	32,856	29,210	62,066	215,095		378,884	
				1,805,494	719,775	884,407	1,604,182	1,979,274		2,003,937	
<b>SELF-FINANCING PROJECTS</b>											
1	Student Services Fund	Parents / Students		823,950	4,793	478,022	482,815	791,599		477,662	
2	Shielbaggan OETC	Dept. of Education	182,930	266,696	234,576	78,089	312,665	355,730		370,848	
		Fees	83,766								
3	PLC Class Materials	Students		150,358	-	68,747	68,747	177,427		184,325	
4	PLC Government Levy	Students		100,080	-	100,080	100,080	89,985		89,985	
5	Transition Year	Parents / Students		74,283	-	55,236	55,236	129,247		105,553	
6	School Tours	Parents / Students		66,782	-	65,215	65,215	287,639		350,901	
7	Mock Exams	Parents / Students		63,927	-	73,487	73,487	70,331		71,716	
8	Others - 32 in number	Various		193,932	83,046	287,772	370,818	463,377		474,575	
				1,740,008	322,415	1,206,648	1,529,063	2,365,335		2,125,565	
<b>Total</b>				<b>3,545,502</b>	<b>1,042,190</b>	<b>2,091,055</b>	<b>3,133,245</b>	<b>4,344,609</b>		<b>4,128,602</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.

\*\* Where the receipts received from any Agency and Self financing is less than €50,000 for 2020 it is included as Other Agency or Self Financing as appropriate.

**Waterford and Wexford Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

<b>7 Capital</b>		<b>Year Ended 31/12/2020</b>	<b>Year Ended 31/12/2019</b>
		<b>€</b>	<b>€</b>
<b>Receipts</b>			
Department of Education		3,253,997	781,825
SOLAS		1,681,804	853,238
		<b><u>4,935,801</u></b>	<b><u>1,635,063</u></b>
<b>Payments</b>			
<b>Facility</b>	<b>Expenditure Type</b>		
Further Education & Training Centres	Equipment	1,245,726	836,038
St. Paul's Community College	ASD Unit	906,650	1,031,412
All Colleges	Covid-19 Provisions	415,283	-
Further Education & Training Centres	ICT Equipment	275,632	-
St. Paul's Community College	Emergency Works Scheme	216,066	1,538
Dungarvan College - Coláiste Dhún Garbhán			
	Additional Accommodation	165,350	-
St. Declan's Community College	Additional Accommodation	154,458	13,023
Various	Others - 27 in number	507,023	251,186
		<b><u>3,886,188</u></b>	<b><u>2,133,197</u></b>

**Waterford and Wexford Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

	Year Ended 31/12/2020			Year Ended 31/12/2019
<b>8 Post Primary Schools &amp; Head Office Payments</b>	<b>Pay €</b>	<b>Non Pay €</b>	<b>Total €</b>	<b>Total €</b>
<b>PAY</b>				
Instruction	35,299,415	-	35,299,415	38,817,852
Administration	3,860,658	-	3,860,658	3,751,857
Maintenance	829,672	-	829,672	800,869
	<u>39,989,745</u>	<u>-</u>	<u>39,989,745</u>	<u>43,370,578</u>
<b>NON PAY</b>				
Instruction	-	602,859	602,859	563,668
Administration	-	1,400,188	1,400,188	1,367,379
Maintenance	-	661,524	661,524	1,135,690
	<u>-</u>	<u>2,664,571</u>	<u>2,664,571</u>	<u>3,066,737</u>
<b>ASSOCIATED PROGRAMMES</b>				
Schools Services Support Fund	79,924	261,736	341,660	424,399
Digital Strategy for Schools	-	255,378	255,378	217,513
Covid-19 Sanitiser and PPE Grant	-	199,464	199,464	-
Book Rental Scheme	-	127,032	127,032	188,446
DEIS	8,899	97,180	106,079	186,699
Covid-19 Enhanced Supervision Grant	90,983	-	90,983	-
Covid-19 Cleaning Support Grant	15,187	50,440	65,627	-
Transition Year	-	52,039	52,039	40,627
Others - 17 in number	170,575	107,294	277,869	252,840
	<u>365,568</u>	<u>1,150,563</u>	<u>1,516,131</u>	<u>1,310,524</u>
	<u><b>40,355,313</b></u>	<u><b>3,815,134</b></u>	<u><b>44,170,447</b></u>	<u><b>47,747,839</b></u>

**Post Primary Schools and Head Office Payments**

These relate to the provision of second level programmes provided in 12 locations, catering for 5,026 participants as well as night classes in 2 locations, catering for 329 beneficiaries.

<b>9 Primary School Payments</b>	Year Ended 31/12/2020			Year Ended 31/12/2019
	<b>Pay €</b>	<b>Non Pay €</b>	<b>Total €</b>	<b>Total €</b>
All grants	<u>19,673</u>	<u>11,700</u>	<u>31,373</u>	<u>17,387</u>

**Primary School Payments**

These relate to the provision of the primary school programme in 1 location, catering for 26 participants.



**Waterford and Wexford Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

10 Further Education and Training Payments	Year Ended 31/12/2020				Year Ended 31/12/2019
	Pay €	Non Pay €	Allowances €	Total €	Total €
<b>Further Education and Training</b>					
Apprenticeship	123,299	2,311,047	5,944,325	8,378,671	10,372,626
PLC	5,544,044	816,529	-	6,360,573	377,450
VTOS	3,142,399	902,090	3,235,486	7,279,975	7,901,265
Training Centre Operational Costs	4,574,891	941,316	-	5,516,207	6,112,055
Youthreach	3,369,748	1,131,772	1,024,273	5,525,793	5,346,520
Further Education Operational Costs	1,188,373	3,012,014	-	4,200,387	2,615,678
Local Training Initiatives	-	1,289,609	1,271,519	2,561,128	2,734,994
Adult Literacy Programmes	2,327,461	317,237	-	2,644,698	2,487,084
Community Training Centres	-	1,467,649	765,572	2,233,221	2,396,070
Specialist Training Provider	-	1,167,769	732,663	1,900,432	1,725,226
Traineeship	-	963,250	855,405	1,818,655	3,352,823
Skills Training	-	1,016,673	760,699	1,777,372	2,449,705
Back to Education Initiative	1,269,149	235,219	-	1,504,368	1,747,221
Skills to Advance	336,513	661,991	-	998,504	982,662
Innovative Projects	36,888	432,134	473,525	942,547	926,965
Community Education	443,113	223,369	-	666,482	699,972
Programme Supports	613,168	415,503	-	1,028,671	847,345
Mitigating Against Educational Disadvantage Fund	-	788,740	-	788,740	-
Evening Courses	301,813	149,227	-	451,040	857,582
Refugee Resettlement Programme	273,810	122,676	-	396,486	680,156
Adult Education Guidance Service	334,973	32,827	-	367,800	380,792
Bridging	-	113,483	123,586	237,069	522,269
QQI Assessments	139,783	-	-	139,783	216,252
Professional Development	67,356	87,488	-	154,844	139,229
On-line Learning	-	112,948	3,777	116,725	61,099
Skills for Work	105,299	9,495	-	114,794	90,093
Explorer Programme (DFHERIS)	-	32,527	-	32,527	48,990
<b>Total</b>	<b>24,192,080</b>	<b>18,754,582</b>	<b>15,190,830</b>	<b>58,137,492</b>	<b>56,072,123</b>

**Further Education and Training Payments**

These relate to the provision of Further Education and Training programmes in 35 locations, catering for 15,402 beneficiaries.

**11 Youth Services**

Transitional Youth Funding Scheme	-	1,224,331	-	1,224,331	2,316,605
UBU - Your Place Your Space	-	1,222,135	-	1,222,135	-
Youth Work Services	248,934	26,063	-	274,997	253,795
Youth Capital Grant	-	167,332	-	167,332	142,036
Youth Information Fund	-	110,124	-	110,124	95,281
Local Youth Club Grants	-	107,424	-	107,424	115,578
ICT Grant	-	77,616	-	77,616	-
Minor Works Covid-19 Grants	-	17,812	-	17,812	-
LGBT Youth Grant	-	6,000	-	6,000	6,000
Local Youth Club Equipment Grant	-	-	-	-	59,387
Youth Employment Initiative	-	-	-	-	24,603
<b>Total</b>	<b>248,934</b>	<b>2,958,837</b>	<b>-</b>	<b>3,207,771</b>	<b>3,013,285</b>

# Waterford and Wexford Education and Training Board

## Notes to The Financial Statements - Year Ended 31st December 2020

### 12 Analysis of Receipts by Funder

FUNDER	Post Primary Schools & Head Office €	Primary Schools €	Further Education and Training €	Programme Youth Services €	Agencies and Self Financing €	Capital €	Total Year Ended 31/12/2020 €	Total Year Ended 31/12/2019 €
<b>State funding received</b>								
SOLAS	-	-	61,866,410	-	-	1,681,804	63,548,214	58,887,006
Department of Education	46,061,173	30,445	-	-	182,930	3,253,997	49,528,545	49,476,174
Department of Children, Equality, Disability, Integration and Youth	-	-	-	3,243,904	-	-	3,243,904	3,015,216
Department of Social Protection	-	-	-	-	520,555	-	520,555	528,763
Department of Further and Higher Education, Research, Innovation and	-	-	25,677	-	-	-	25,677	-
Science	-	-	-	-	548,030	-	548,030	400,000
Music Generation	-	-	-	-	135,100	-	135,100	189,056
Léargas	-	-	-	-	145,955	-	145,955	154,621
Tusla	-	-	-	-	299	-	299	118,592
State Exams Commission	-	-	-	-	80,000	-	80,000	80,000
Waterford City and County Council	-	-	-	-	99,046	-	99,046	80,000
Wexford County Council	-	-	-	-	89,570	-	89,570	85,102
Seconded Pay and Other Recoupments	-	-	-	-	3,000	-	3,000	7,250
University College Cork	-	-	-	-	6,080	-	6,080	400
Arts Council	-	-	-	-	-	-	-	(4,918)
Higher Education Authority	-	-	-	-	400	-	400	-
Trinity College Dublin	-	-	-	-	-	-	-	-
	<b>46,061,173</b>	<b>30,445</b>	<b>61,892,087</b>	<b>3,243,904</b>	<b>1,810,965</b>	<b>4,935,801</b>	<b>117,974,375</b>	<b>113,017,262</b>

### Non-State funding applied to State-funded schemes

Parents / Students	67,414	-	45,766	-	81,607	-	194,787	389,664
Irish Public Bodies - Dividends/Capital Reserve	93,398	-	-	-	-	-	93,398	113,267
Bank - interest	1,232	-	-	-	-	-	1,232	1,999
Parents/Students Outdoor Education	-	-	-	-	83,766	-	83,766	172,800
Other	3,750	-	-	-	-	-	3,750	7,287
	<b>165,794</b>	<b>-</b>	<b>45,766</b>	<b>-</b>	<b>165,373</b>	<b>-</b>	<b>376,933</b>	<b>685,017</b>

### Other Non-State funding

Parents/Students/Other	-	-	-	-	1,564,323	-	1,564,323	2,147,173
Irish Public Bodies - Insurance Settlements	-	-	-	-	4,841	-	4,841	14,376
Waterford Leader Partnership	-	-	-	-	-	-	-	2,700
	-	-	-	-	1,569,164	-	1,569,164	2,164,249
<b>Total</b>	<b>46,226,967</b>	<b>30,445</b>	<b>61,937,853</b>	<b>3,243,904</b>	<b>3,545,502</b>	<b>4,935,801</b>	<b>119,920,472</b>	<b>115,866,528</b>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

13 Source and Use of Funds  
Primary Grantor  
Department/Office

Project/ Programme

2020	01/01/2020*	Receipts direct from Grantor <sup>c</sup>	Receipts from other sources	Total receipts per Operating Statement	Local Funding Transfers	Cash expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2020 <sup>d</sup>	31/12/2020 Amount due from/ (due to) grantor
<b>Department of Education</b>									
Post Primary Schools and Head Office									
Pay <sup>a</sup>	39,782,067	(37,406,637)	(2,493,052)	(39,899,689)	-	39,989,745	56,290	-	-480,376
Non-Pay <sup>b</sup>	3,943,659	(3,873,511)	(165,794)	(4,039,305)	97,274	2,664,571	67,714	1,209,746	-
Local Funding Surpluses					(97,274)	-	-	-	(525,277)
Associated Programmes	2,289,309	(2,287,973)	-	(2,287,973)	-	1,516,131	127,659	-	(1,252,774)
Primary Schools	27,441	(6,579)	-	(30,445)	-	31,373	(31)	-	(5,682)
Capital	3,254,893	(3,253,997)	-	(3,253,997)	-	2,364,830	163,523	(2,743)	(5,682)
Agency and Self-financing	182,930	(24,260)	(83,766)	(266,696)	-	312,665	(3,241)	(18,468)	(573,396)
<b>Total Department of Education<sup>c</sup></b>	<b>49,480,299</b>	<b>(47,035,493)</b>	<b>(2,742,612)</b>	<b>(49,778,105)</b>	<b>-</b>	<b>46,879,315</b>	<b>411,914</b>	<b>1,188,535</b>	<b>(1,876,753)</b>
<b>Other Funders</b>									
SOLAS	62,262,739	(61,866,410)	(45,766)	(61,912,176)	-	58,104,965	329,926	-	(3,873,614)
SOLAS	1,681,804	(699)	-	(1,681,804)	-	1,521,358	24,651	-	(136,494)
Department of Further and Higher Education, Research, Innovation and Science	25,677	(25,677)	-	(25,677)	-	32,527	(1,521)	-	31,399
Department of Children, Equality, Disability, Integration and Youth	3,243,904	(3,243,904)	-	(3,243,904)	-	3,207,771	9,040	-	(115,207)
Department of Social Protection	520,555	(520,555)	-	(520,555)	-	538,249	(6,396)	-	(100)
DDLETB		-	-	-	-	-	-	-	(2,372)
Tuula	145,955	(145,955)	-	(145,955)	-	146,502	2,144	-	(180,433)
State Examinations Commission	299	(299)	-	(299)	-	4,749	1,569	-	(41,431)
Music Generation Waterford <sup>d</sup>	418,030	(418,030)	-	(418,030)	-	341,679	(363)	-	(35,319)
Music Generation Wexford <sup>d</sup>	290,000	(290,000)	(14,443)	(304,443)	-	258,959	549	-	(329,222)
HEA		-	-	-	-	29,457	(4,616)	-	(354,999)
CDETB		-	-	-	-	-	-	-	(67,440)
CDETB	135,100	(135,100)	-	(135,100)	-	-	-	-	(58,299)
Leargas	89,570	(89,570)	-	(89,570)	-	72,598	(16,131)	(11,826)	(14)
Various	28,526	(13,162)	-	(28,526)	-	129,418	(305)	-	(133,508)
Various					-	9,919	-	-	43,113
<b>Total Other</b>	<b>68,842,459</b>	<b>(68,445,890)</b>	<b>(127,377)</b>	<b>(68,573,267)</b>	<b>-</b>	<b>64,398,151</b>	<b>338,546</b>	<b>(14,826)</b>	<b>(31,769)</b>
<b>Total State</b>	<b>118,322,458</b>	<b>(115,481,323)</b>	<b>(2,869,985)</b>	<b>(118,351,308)</b>	<b>-</b>	<b>111,277,466</b>	<b>750,460</b>	<b>1,173,709</b>	<b>(7,182,532)</b>
<b>Total Non State</b>	<b>-</b>	<b>(908,087)</b>	<b>-</b>	<b>(1,569,164)</b>	<b>-</b>	<b>1,289,050</b>	<b>(6,153)</b>	<b>414,077</b>	<b>(780,283)</b>
<b>Total State and Non-State</b>	<b>118,322,458</b>	<b>(116,389,410)</b>	<b>(4,439,149)</b>	<b>(119,920,472)</b>	<b>-</b>	<b>112,566,516</b>	<b>744,301</b>	<b>1,587,786</b>	<b>(7,962,815)</b>

## Waterford and Wexford Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

#### 13 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

	31/12/2020 €	31/12/2019 €
Amount due from/ (due to) Grantor at 31 December	(7,942,815)	(2,920,946)
Bank Balance (Page 8)	11,075,320	3,721,364
Third Party Debtors (Note 17)	402,953	445,557
Pay & Expenses Liabilities (Note 21)	(2,655,172)	(1,953,475)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	880,286	(707,500)

#### Notes

- a Opening balances** Balances are reported on an accruals basis.
- b Pay** Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €37,406,637 and anticipated receipts from Retained Superannuation Contributions of €2,490,188. Actual receipts of Retained Superannuation Contributions were €2,493,052, which is €2,864 less than anticipated. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.
- c Non Pay** Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €3,873,511 and forecasted locally raised receipts of €70,418. In 2020 actual locally raised receipts were €165,794 (Locally raised receipts includes an IPB Capital Dividend of €93,398 which was not included in original forecast estimate) resulting in a surplus of receipts of €95,376 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.
- d Surplus/(Deficit) for 2020** Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. WWETB had a Revenue Surplus of €1,587,786 for the year ended 31/12/2020 (Per Operating Statement page 7) and an Accumulated Revenue Surplus as at 31/12/2020 of €880,286 (Per Operating Statement page 7 and Statement of Current Assets and Current Liabilities page 8). This surplus is made up of €108,887 relating to School and Head Office Non Pay, €716,689 relating to Self Financing Projects, €99,015 relating to Agency Projects and net (€44,305) deficit relating to others. The surplus on self-financing and agency is mainly accounted by monies raised for school activities, reflecting the proportion of balances on funds that are managed on an academic year basis which do not represent a liability as at 31st December 2020.
- e Total State funding** The difference between the total amount received from grantors of €115,481,323 and the total in Note 12 - Funding of €117,974,375 is represented by Retained Superannuation Contributions of €2,493,052
- f Music Generation** WWETB contributed €160,000 in respect of Music Generation Waterford and €160,000 in respect of Music Generation Wexford in 2020.

**Waterford and Wexford Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31st December 2020**

	31/12/2020 €	31/12/2019 €
<b>14 Current Assets - Recurrent State Grants</b>		
Amount due from Department of Education		
Pay grant underfunding	483,240	334,030
Associated grants underfunding	83,097	-
Primary School grants underfunding	3,202	-
Amount due from Department of Further and Higher Education, Research, Innovation and Skills	31,329	26,000
	<b><u>600,868</u></b>	<b><u>360,030</u></b>
<b>15 Current Assets - Capital State Grants</b>		
Amount due from Department of Education	281,217	373,707
	<b><u>281,217</u></b>	<b><u>373,707</u></b>
<b>16 Current Assets - Other Recurrent Income</b>		
Amount due from Other (State)	43,113	3,570
Amount due from Other (Non-State)	1,574	4,359
	<b><u>44,687</u></b>	<b><u>7,929</u></b>
<b>17 Current Assets - Third Party Debtors</b>		
Local Training Initiatives	134,265	169,155
Community Training Centres	200,000	200,000
Specialist Training Providers	67,350	67,350
Tuition Fees	1,338	4,907
State Examinations	-	395
Rent Receivable	-	3,750
	<b><u>402,953</u></b>	<b><u>445,557</u></b>

# Waterford and Wexford Education and Training Board

## Notes to The Financial Statements - Year Ended 31st December 2020

	31/12/2020	31/12/2019
	€	€
<b>18 Current Liabilities - Recurrent State Grants</b>		
Amount due to the Department of Education		
Superannuation receipts excess	2,864	-
Local receipts/receivables excess	525,276	428,003
Associated grants unspent	1,335,869	608,591
Primary School grants unspent	8,884	6,579
Amount due to SOLAS	3,873,614	396,329
Amount due to Department of Children, Equality, Disability, Integration and Youth	115,207	88,114
	<b>5,861,714</b>	<b>1,527,616</b>
<b>19 Current Liabilities - Capital State Grants</b>		
Amount held for Department of Education	854,616	218,716
Amount due to SOLAS	136,494	699
	<b>991,110</b>	<b>219,415</b>
<b>20 Current Liabilities - Other Recurrent Income</b>		
Amount held for TUSLA	41,431	44,122
Amount held for the State Examinations Commission	35,319	41,338
Amount held for Department of Social Protection	100	11,399
Amount held for Other Programme Funders (State)	1,158,056	906,276
Amount held for Other Programme Funders (Non State)	674,857	801,446
Provisions	107,000	111,000
	<b>2,016,763</b>	<b>1,915,581</b>
<b>21 Pay and Expense Liabilities</b>		
Pay Liabilities	711,684	539,662
Expense Liabilities	1,943,488	1,413,813
	<b>2,655,172</b>	<b>1,953,475</b>



**Waterford and Wexford Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

**22 Movement in Other Net Current Assets**

	Balance as at 31/12/2020 €	Balance as at 31/12/2019 €	Movement in Year
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	600,868	360,030	240,838
Increase/(Decrease) in Capital State Grants Receivable	281,217	373,707	(92,490)
Increase/(Decrease) in Other Recurrent Income Receivable	44,687	7,929	36,758
Increase/(Decrease) in Third Party Debtors	<u>402,953</u>	<u>445,557</u>	<u>(42,604)</u>
	<u>1,329,725</u>	<u>1,187,223</u>	<u>142,502</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	5,861,714	1,523,340	(4,338,374)
(Increase)/Decrease in Capital State Grant Liabilities	991,110	219,415	(771,695)
(Increase)/Decrease in Other Recurrent Income Liabilities	2,016,763	1,919,857	(96,906)
(Increase)/Decrease in Pay and Expense Liabilities	<u>2,655,172</u>	<u>1,953,475</u>	<u>(701,697)</u>
	<u>11,524,759</u>	<u>5,616,087</u>	<u>(5,908,672)</u>
			<u><u>(5,766,170)</u></u>

**Waterford and Wexford Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2020**

**23 Remuneration**

**(a) Aggregate Employee Benefits**

Staff Short-term benefits  
Termination benefits

2020 €	2019 €
65,860,529	64,007,953
-	-
<u>65,860,529</u>	<u>64,007,953</u>

**(b) Staff Short-Term Benefits**

Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's P.R.S.I.

2020 €	2019 €
65,860,529	64,007,953
<u>65,860,529</u>	<u>64,007,953</u>

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

Pay range	No. Employees	Cost in 2020* €
0 - 59,999	1,136	29,699,648
60,000 - 69,999	191	12,483,994
70,000 - 79,999	183	13,640,791
80,000 - 89,999	69	5,758,288
90,000 - 99,999	12	1,141,611
100,000 - 109,999	13	1,344,622
110,000 - 119,999	11	1,266,754
120,000 - 129,999	3	375,441
130,000 - 149,999	1	149,380
<b>Total:</b>	<b>1,619</b>	<b>65,860,529</b>

\*Cost in 2020 include employers' PRSI.

**(c) Termination Benefits**

There were no termination benefit settlements during the year.

**(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 excluding employer's PRSI is set out below:

Salary (excluding ER PRSI)  
Allowances  
Termination Benefits

2020 €	2019 €
451,056	416,191
-	-
-	-
<u>451,056</u>	<u>416,191</u>

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

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

Basic Salary  
Other

2020 €	2019 €
125,317	118,532
-	-
<u>125,317</u>	<u>118,532</u>

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

# Waterford and Wexford Education and Training Board

## Notes to The Financial Statements - Year Ended 31 December 2020

### 24 Specific Costs

	2020 €	2019 €
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	57,435	59,517
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	609
Audit Fee (Annual external audit)	62,500	112,000
Other	35,244	20,263
	<u>155,179</u>	<u>192,389</u>

### **(b) Legal Costs and Settlements**

Legal costs and settlements for the year can be analysed under:

Legal fees - legal proceedings	15,590	29,108
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>15,590</u>	<u>29,108</u>

The legal costs and settlements figure above relates to 1 legal case (2019: 1).  
Additional legal costs and settlements were paid by WWETB's insurance body.

### **(c) Travel and Subsistence**

Travel and subsistence costs comprise:

#### **Domestic**

- expenses paid to Board Members	5,330	17,598
- expenses paid for Board Members	-	-
- expenses paid to employees	212,326	617,351
	<u>217,656</u>	<u>634,949</u>

#### **International**

- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	7,678	6,412
	<u>7,678</u>	<u>6,412</u>

### **Total**

<u>225,334</u>	<u>641,361</u>
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### **(d) Hospitality**

Hospitality costs incurred were:

Staff Hospitality	3,588	13,075
Other	215	531
	<u>3,803</u>	<u>13,606</u>

**Waterford and Wexford Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2020**

**25 Board members' expenses and fees**

Expenses and Fees are paid to Board members for travel to Board-related meetings.  
The aggregate expenses paid to each member in the year ended 31st December 2020 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	Boards of Management (BOM) €	Other €	Total Expenses €	Total Fees
Brennan, Cllr. Breda*	-	-	-	-	-	-	-
Browne, Cllr. Aidan	72	-	-	18	-	90	-
Byrnes, Mr. Richard	63	-	-	54	-	117	-
Codd-Nolan, Cllr. Kathleen**	983	-	70	-	-	1,053	3,120
Doyle, Mr. David***	142	181	-	108	353	784	520
Farrell, Cllr. Mary	227	162	-	47	-	436	3,380
Fogarty, Ms. Sandra	153	-	-	32	-	185	-
Gallagher, Cllr. Susan*	-	-	-	-	-	-	-
Kelly, Cllr. Joe*	42	-	-	-	-	42	-
Kelly, Cllr. Leonard	57	-	-	-	-	57	780
Laffan, Cllr. Garry	51	67	-	-	-	118	130
Lillis, Mr. Senan	162	719	-	116	-	997	6,890
Miskella, Ms. Kate	90	-	-	11	-	101	-
Mulligan, Cllr. Eddie	-	-	-	-	-	-	-
Murphy, Cllr. Barbara-Anne	277	-	-	54	47	378	520
Nugent, Cllr. Pat	-	47	-	-	-	47	139
O'Brien, Mr. Larry	-	-	-	76	-	76	-
Ó Súilleabháin, Cllr. Fionntán	54	-	-	-	-	54	-
O'Sullivan, Cllr. Lola	175	-	-	72	-	247	-
Quinlan, Cllr. Frank*	-	-	-	-	-	-	-
Rath, Mr. Patrick	181	-	-	-	-	181	-
Ryan, Ms. Mary	64	-	-	-	-	64	1,430
Walsh, Ms. Finola***	66	-	-	21	216	303	-
	<b>2,859</b>	<b>1,176</b>	<b>70</b>	<b>609</b>	<b>616</b>	<b>5,330</b>	<b>16,909</b>

\*Cllr. Susan Gallagher was nominated to the Board in September 2020 following the resignation of Cllr. Breda Brennan.  
Cllr. Frank Quinlan was nominated to the Board in December 2020 following the resignation of Cllr. Joe Kelly.

\*\*ETBI Representative

\*\*\*National Parents' Association for ETB Schools. Mr. David Doyle resigned from the Board following the completion of his term after July 2020.

**26 Committee Fees**

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2020: 2, 2019: 3)  
Finance Committee (FC) (No. of Non Board FC members 2020: 2, 2019: 2)

	2020 €	2019 €
Audit and Risk Committee (ARC)	2,056	2,860
Finance Committee (FC)	2,056	1,773
	<b>4,112</b>	<b>4,633</b>

**27 Chief Executive's Travel Expenses**

Domestic Travel  
Foreign Travel

	2020 €	2019 €
Domestic Travel	1,978	9,262
Foreign Travel	-	-
	<b>1,978</b>	<b>9,262</b>

## Waterford and Wexford Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

#### 28 Capital Commitments

At 31st December 2020, WWETB had capital commitments of €103,474.

All of the above capital expenditure will be completely Exchequer funded

#### 29 Lease Commitments

At 31 December 2020 WWETB had future minimum lease payments under non- cancellable operating leases as follows:

	31/12/2020	31/12/2019
	€	€
Leases which expire:		
Within one year	-	593,604
Between two and five years	3,182,074	2,606,852
After 5 years	13,473,854	11,072,772
	<u>16,655,928</u>	<u>14,273,228</u>

#### 30 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2020.

#### 31 Additional Superannuation Contribution

€1,851,454 was deducted from staff and paid over to the Department of Education.

#### 32 Write - Offs

In 2019 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 2020, the NSSO wrote off €283.88 in relation to overpayments due from deceased pensioners that were previously on the WWETB payroll.

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

WWETB made a contribution of €42,700 to ETBI in 2020.

#### 34 Charity Note

WWETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is 20083281.

#### 35 Connected Persons

There were no transactions with connected persons during the year.

**Waterford and Wexford Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31st December 2020**

36	Property	Primary level and Post Primary Level	Centres	Head Office	Others	Total
	Property in use:					
	Owned (Appendix 1)	11	8	-	-	19
	Not Owned- Leased (Note 38A)	1	24	2	-	27
	Not Owned- Other (Note 38B)	1	3	-	1	5
	Property not in Use (Note 38C)	-	-	-	1	1
	Properties in use by a 3rd Party (Note 38D)	-	-	-	1	1
	<b>Total</b>	<b>13</b>	<b>35</b>	<b>2</b>	<b>3</b>	<b>53</b>

36A	Property not Owned - Leased			
	Category	Location	Annual Rent per agreement €	Expiry Date
	<b>Administrative Offices</b>			
	Ardcavan Head Office	Ardcavan, Co. Wexford	156,250	Jun 2036
	Ardcavan Head Office - Archive	Ardcavan, Co. Wexford	10,980	Jun 2036
	Ardcavan Head Office - Office space	Ardcavan, Co. Wexford	18,750	Jun 2036
	Dungarvan Office	F13 Dungarvan Shopping Centre	94,339	Jun 2028
	<b>Primary Level</b>			
	Kilmanagh CNS	Kilmuckridge, Co. Wexford	1,500	Aug 2039
	<b>Centres</b>			
	WCFE	Johnstown, Waterford City	46,402	Jun 2025
	WCFE	12 Durand's Court, Waterford City	68,500	Nov 2023
	WCFE	10B & 2A Durand's Court, Waterford City	52,000	Nov 2023
	WCFE	9B Durand's Court, Waterford City	29,000	Nov 2023
	WCFE	11 Durand's Court, Waterford City	24,600	Nov 2023
	WCFE	Burchall House, Parnell Street, Waterford	35,000	Nov 2022
	Adult Education Centre	Ozanam Street, Waterford	431	Aug 2030
	Adult Education Centre	Cappoquin, Co. Waterford	27,354	Aug 2022
	Adult Literacy Centre	Railway Square, Waterford	30,000	Jul 2023
	Adult Literacy Centre	Butlersland, New Ross, Co Wexford	112,816	Feb 2033
	Adult Literacy Centre	Ryland Road, Buncloody, Co. Wexford	60,924	Mar 2030
	FABLAB Building	Milehouse Road, Enniscorthy, Co. Wexford	11,709	Oct 2022
	Further Education & Training Centre	Unit 1 Seapoint Ind Park, Tramore	30,132	Sep 2029
	Further Education & Training Centre	Unit 2 & 3, Seapoint Ind Park, Tramore	123,480	Sep 2029
	Further Education & Training Centre	Whitemill Industrial Estate, Wexford	202,125	Nov 2029
	NZEB Building	Units 1 & 2, Old Dublin Road, Enniscorthy	52,848	May 2023
	VTOS Centre	2,4,8,10A Durand's Court, Waterford	142,832	Nov 2023
	VTOS Centre	Kilmacthomas, Co. Waterford	17,292	May 2027
	VTOS Centre & ALC	Gonzaga House, Weafer St, Enniscorthy	63,500	Oct 2026
	Youthreach	Springvalley, Enniscorthy	60,000	Nov 2029
	Youthreach	Butlersland, New Ross	67,245	Feb 2033
	Youthreach	63 O'Connell St, Waterford	140,000	Aug 2038
	Youthreach/Subla Centre	Lacken Road, Waterford	33,000	Dec 2022
	Youthreach	Ring na Sillogue, Dungarvan	57,144	Sep 2030
	Satellite Training Units	Unit 210 Waterford Ind. Estate	319,800	Oct 2024
	Satellite Training Units	Eurobase IDA Indust. Park, Waterford	67,650	Dec 2022
	Satellite Training Units	Unit 8A, Kilcohan Ind. Park, Waterford	12,013	Oct 2022
	Satellite Training Units	Unit 9, Kilcohan Ind. Park, Waterford	23,616	Oct 2022
	Satellite Training Units	Unit 10, Kilcohan Ind. Park, Waterford	23,616	Oct 2022
	Satellite Training Units	Unit 11, Kilcohan Ind. Park, Waterford	23,616	Oct 2022
	Satellite Training Units	Unit 12, Kilcohan Ind. Park, Waterford	24,844	Oct 2022
	Satellite Training Units	Unit 14, Kilcohan Ind. Park, Waterford	25,852	Oct 2022
	Satellite Training Units	Unit 13A, Kilcohan Ind. Park, Waterford	28,339	Oct 2022
	Satellite Training Units	Unit 15, Kilcohan Ind. Park, Waterford	24,403	Oct 2022
	Satellite Training Units	Yard between Units 11 and 12	12,300	Oct 2022



**Waterford and Wexford Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31st December 2020**

<b>36B</b>	<b>Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)</b>				
	<b>Category</b>	<b>Location</b>	<b>Status</b>	<b>Annual Rent per agreement</b>	<b>Expiry Date</b>
	<b>Post-Primary Level</b>				
	Creagh College	Creagh, Gorey, Co. Wexford	PPP	-	N/a

<b>Centres</b>					
	Refugee Resettlement Programme	St Marys & St Michaels Parish	Rented	15,300	N/a
	Satellite Training Units	Unit 13, Kilcohan Ind. Park, Waterford	Rented	25,949	N/a
	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>Other</b>					
	Land at St. Joseph's (Colaiste an Átha)	Kilmuckridge, Co. Wexford	Rented	8,000	N/a

<b>36C</b>	<b>Properties not in use:</b>	<b>Location</b>	<b>Status</b>
	<b>Other</b>		
	Old Youthreach Centre	66 O'Connell St, Waterford	Owned

<b>36D</b>	<b>Properties in use by a 3rd Party</b>				
	<b>Category</b>	<b>Location</b>	<b>Status</b>	<b>€ Annual Rent per agreement</b>	<b>Expiry Date</b>
	Old Convent of Mercy site	Irishtown, New Ross, Co. Wexford	Owned	€100.00	2026

**Notes:**

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

**Leased** - WWETB holds a lease for these properties.

**Rented** - WWETB holds a short term rental agreement on these properties.

These shorter term agreements are used where WWETB does not wish to commit to a long term lease due to operational reasons and funding.

WWETB Properties in use by a third party also operate under a rental agreement.

**PPP**- Public Private Partnership

## Waterford and Wexford Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

#### 37 The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. WWETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, WWETB 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 a financial implications for WWETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2020 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school €295,179
- Department of Education- COVID 19 Additional Supervision Arrangements €173,390
- Department of Education -Calculated Grades Aides €33,272
- Department of Education - Minor Works Grant €980,143
- SOLAS- COVID 19 FET overheads €622,000
- SOLAS- ICT Fund for Disadvantaged Students €308,000
- Department of Children, Equality, Disability, Integration and Youth - Youth Grants €25,611

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

- Minor works including classroom reconfiguration
- Hand sanitiser and PPE
- IT Equipment and software licences
- Cleaning Support
- Calculated grades aides
- Additional Short term COVID related rental

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.

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

- From the commencement of this crisis WWETB engaged its business continuity plan to ensure that its operations continued as normal in line with regulatory requirements.
- WWETB introduced its COVID-19 Response Management Team to ensure implementation of additional control measures as required.
- The Audit and Risk Committee review of the updated WWETB risk register taking account of any specific risks arising.
- The Department of Education, the Department of Further and Higher Education, Research, Innovation and Skills, SOLAS, and the Department of Children, Equality, Disability, Integration and Youth put in place a range of management structures and funding programmes to support the education and training sector and WWETB participated in these structures.

In the short term 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. In the medium to long term, the ETB sector will also have a significant role to play in the overall system response needed for labour market activation which will form part of a broader cross government and cross agency response. This has been seen already in particular through the provision of measures contained in the Government July Jobs Stimulus such as the Skills to Connect initiative and retrofitting courses which are being rolled out across ETBs.

#### 38 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2020 were approved by the Board of Waterford and Wexford ETB on 30/03/2021.

## Waterford and Wexford Education and Training Board

Year Ended 31st December 2020

### Appendix 1

**WWETB owns the following properties from which it provides educational services:**

Category	Location
<b>Primary level and Post Primary Level</b>	
Bridgetown College	Bridgetown, Co. Wexford
Bunclody Vocational College*	Irish Street, Bunclody, Co. Wexford
Coláiste Abbáin	Adamstown, Co. Wexford
Coláiste an Átha	Kilmuckridge, Co. Wexford
Dungarvan College - Coláiste Dhún Garbhán	Dungarvan, Co. Waterford
Enniscorthy Vocational College	Milehouse Rd, Enniscorthy
Kennedy College	Stephensland, New Ross
Meánscoil San Nioclás	An Rinn, Dún Garbhán, Co. Phort Láirge
St Paul's Community College	Paddy Browns Road, Waterford City
St. Declan's Community College	Kilmacthomas, Co. Waterford
Selskar College	Westgate, Wexford

\*No. 15 Irish Street Bunclody and the Old Boys School site form part of the Bunclody Vocational College campus and are maintained for future educational provision in Bunclody, Co. Wexford.

<b>Centres</b>	
Adult Education Centre	Dungarvan, Co Waterford
Adult Education Centre	The Avenue, Gorey, Co. Wexford
Adult Literacy Centre	Dungarvan, Co Waterford
Adult Literacy Centre	Westgate, Wexford
Outdoor Education and Training Centre	Ramsgrange, Co. Wexford
Waterford College of Further Education	Main Building, Parnell St. Waterford
Waterford Training Centre	Waterford Industrial Park, Waterford
Wexford Training Centre	Whitemills Industrial Est. Wexford