

**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 2015**

Waterford and Wexford ETB

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Waterford and Wexford ETB

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.

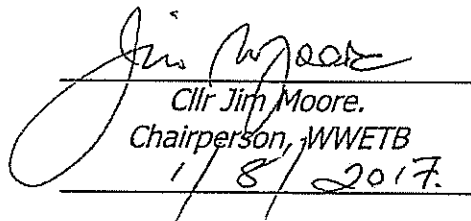
Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received 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 and
- (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 Education and safeguarding its assets and for taking reasonable steps for the prevention and of fraud and other irregularities.

Chairperson:


Cllr Jim Moore,
Chairperson, WWETB

Date:

1/8/2017.

Bord Oideachais & Oiliúna Phort Láirge and Loch Garman

Waterford and Wexford Education and Training Board

Statement of System of Internal Control

Responsibility for the System of Internal Financial 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 1st 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 16th March 2015. The Code of Governance was adopted by WWETB at its meeting of 14th April 2015. Prior to this, the Board operated under the provisions of Circular Letter F11/2005. WWETB at its meeting held on 14th April 2015, completed the process of appointing its Finance and Audit Committees. The Audit committee held four meetings during 2015.

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 financial 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 financial 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 financial 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 2015 and presented in 2016 and covered the areas of Adult Literacy. The Opinion Reports issued by Internal Audit noted that WWETB has an adequate system of inter controls in place pertaining to the audits conducted.

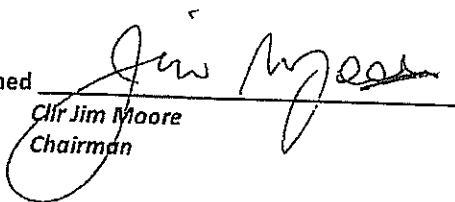
Annual Review of Controls

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 2015 was carried out by Management and presented to the Audit Committee in March 2017.

The Audit Committee received a report on the assessment of internal controls for 2015. WWETB management has certified that all internal controls 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.

The statement of internal control was reviewed and approved by the Board of Waterford and Wexford Education and Training Board at its meeting on 4 July 2017.

Signed


Clr Jim Moore
Chairman

Date:

1/8/2017



Comptroller and Auditor General
Report for presentation to the Houses of the Oireachtas

Waterford and Wexford Education and Training Board

I have audited the financial statements of Waterford and Wexford Education and Training Board for the year ended 31 December 2015 under the Education and Training Boards Act 2013 (the Act). The financial statements comprise the statement of accounting policies, the operating account, the statement of current assets and current liabilities and the related notes. The financial reporting framework applied in their preparation is that prescribed by the Minister for Education and Skills under the Act.

Responsibilities of the Board

The Board is responsible for preparation of the financial statements in accordance with the Act and the accounting policies laid down by the Minister for Education and Skills. The Board is also responsible for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with the Act.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Board's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the financial statements

In my opinion,

- the financial statements properly present the income and expenditure of the Board for the year ended 31 December 2015
- the statement of balances properly presents the state of affairs of the Board at 31 December 2015
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

In my opinion, the accounting records of the Board were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal control does not reflect the Board's compliance with the Code of Practice for the Governance of Education and Training Boards, or
- there are other material matters relating to the manner in which public business has been conducted.

Internal control review

The statement on internal control discloses that the Board performed its review of the effectiveness of the system of internal control for 2015 only in July 2017.

Seamus McCarthy
Comptroller and Auditor General

August 2017

Waterford and Wexford Education and Training Board

Financial Statements - Year Ended 31st December 2015

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	No. Locations	No. Participants
Second Level & Post Leaving Cert.	13	5,790
Further Education	41	7,183
Training	2	3,481
Part-time / Night Classes	4	2,665

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

Salary is the principal cost for the Board and the following indicates the range and amount :

Pay range*	No. Employees	Cost in 2015
€		€
0 - 59,999	1,198	28,069,264
60,000 - 69,999	219	14,286,612
70,000 - 79,999	81	5,928,560
80,000 - 89,999	19	1,611,074
90,000 - 99,999	13	1,220,941
100,000 - 109,999	5	530,704
110,000 - 119,999	1	110,861
120,000 - 129,999	1	124,073
Total	1,537	51,882,089

*Pay ranges rates include employers' PRSI.

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

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 2015

1. Establishment of the Education and Training Board

Waterford and Wexford Education and Training Board was established on 1 July 2013. Co. Wexford VEC, Co Waterford VEC and City of Waterford VEC were dissolved on 30 June 2013 and all assets, liabilities and staff of the VECs transferred to WWETB on a going concern basis. Details of the assets and liabilities transferred are set out in note 22 to these financial statements.

SOLAS was established on 27 October 2013 and all functions, operations, assets and liabilities remaining with FÁS, which was dissolved on 26 October 2013, transferred to SOLAS.

On 1 July 2014, Waterford and Wexford Training Centres transferred to WWETB. Details of the associated assets and liabilities transferred from SOLAS are set out in Note 23 to these financial statements.

The functions of the ETB 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 Account, A Statement of Current Assets and Current liabilities and notes to the financial statements.

(b) Basis of Preparation

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

The Statement of Current Assets and Current Liabilities is prepared on the accruals basis by determining state grant and other funder balances at amounts that reflect the related expenditure incurred 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 charged to expenditure in the year of purchase. State grants received to fund the purchase of tangible fixed assets are taken to income in the year.

(d) Stocks

All consumable stocks are charged to expenditure when purchased.

(e) Superannuation

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

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

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the Department of Education and Skills.

(f) Leased assets

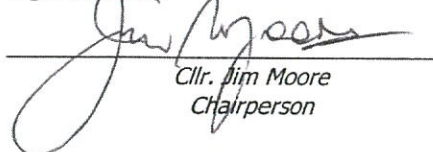
All lease rentals are expended as incurred.

Waterford and Wexford Education and Training Board

Operating Account For The Year Ended 31st December 2015

	Note	Year ended 31/12/2015	18 Months ended 31/12/2014
RECEIPTS		€	
Schools & Head Office Grants	1	38,364,411	57,268,702
Further Education and Training Grants	2	55,859,561	46,084,240
Student Support Services Grants	3	352,958	3,014,482
Youth Services Grants	4	1,222,248	1,876,455
Agencies & Self-Financing Projects	5	3,384,746	5,541,612
Capital Grants	6	4,693,581	2,502,746
Others: Senior Traveller Training Services		-	270,012
European Globalisation Fund		27,651	109,649
Miscellaneous		-	328
		103,905,156	116,668,226
PAYMENTS			
Schools & Head Office	7	38,562,928	58,051,795
Further Education and Training	8	57,383,635	46,005,301
Student Support Services	9	521,973	2,849,179
Youth Services	10	1,277,367	1,943,705
Agencies & Self-Financing Projects	5	3,033,404	4,907,141
Capital Grants	6	4,668,399	1,902,965
Others: European Globalisation Fund		-	88,998
Accommodation Reports & Works		-	10,466
		105,447,706	115,759,550
Cash Surplus / (Deficit) For Period		(1,542,550)	908,676
Movement in Other Net Current Assets/Liabilities	21	1,267,571	(1,823,020)
Actual Revenue Surplus/(Deficit) For Period		(274,979)	(914,344)
Revenue Surplus /(Deficit) at 31/ 12 /2014		(1,851,241)	(936,897)
Revenue Surplus /(Deficit) at 31/12/2015		(2,126,220)	(1,851,241)

Signed/Dated


 Cllr. Jim Moore
 Chairperson

Date: 1/8/2017.


 Kevin Lewis
 Chief Executive

Date: 1/8/2017

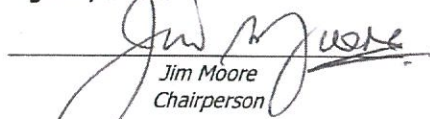
The notes on pages 10 to 25 form part of these financial statements

Waterford and Wexford Education and Training Board

Statement of Current Assets and Current Liabilities as at 31st December 2015

	Note	Balance at 31/12/2015	Balance at 31/12/2014
		€	€
Current Assets			
Recurrent State Grants	13	549,336	1,996,596
Capital State Grants	14	1,285,829	798,668
Other Recurrent Income	15	133,149	881,990
Third Party Debtors	16	128,110	122,283
Bank Balance		2,717,551	4,260,101
		4,813,975	8,059,638
Current Liabilities			
Recurrent State Grants	17	1,610,062	4,923,747
Capital State Grants	18	2,023,417	1,491,333
Other Recurrent Income	19	2,585,133	2,725,534
Pay & Expense liabilities	20	721,584	770,265
		6,940,196	9,910,879
Net Current Assets / (Liabilities)		(2,126,221)	(1,851,241)
Represented By			
Revenue Surplus / (Deficit)		(2,126,221)	(1,851,241)
Analysis of Revenue Surplus / (Deficit)			
Programme	Surplus (Deficit) 31/12/2015	Surplus (Deficit) in Year	Surplus (Deficit) 31/12/2014
	€		€
Schools & Head Office	(2,119,766)	(274,979)	(1,844,786)
Minor Programmes	(6,455)	0	(6,455)
	(2,126,221)	(274,979)	(1,851,241)
	(2,126,221)	(274,979)	(1,851,241)

Signed / Dated


 Jim Moore
 Chairperson


 Kevin Lewis
 Chief Executive

Date: 1/8/2017.

1/8/2017

The notes on pages 10 to 25 form part of these financial statements

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

1 Schools & Head Office Receipts		Year ended 31/12/2015	18 Months ended 31/12/2014
PAY	FUNDER	€	€
Schools & Head Office Net Cash Grant	Department of Education and Skills	32,404,665	49,078,840
Retained Superannuation Contributions	Department of Education and Skills	<u>2,314,200</u>	<u>3,379,256</u>
		<u>34,718,865</u>	<u>52,458,096</u>
NON PAY			
Schools & Head Office Net Cash Grant	Department of Education and Skills	2,152,461	2,828,000
Tuition Fees		177,978	374,663
Bank Interest		36,384	36,739
Rental Receipts		3,780	12,000
Annual Local Contribution		<u>-</u>	<u>28,322</u>
		<u>2,370,603</u>	<u>3,279,724</u>
ASSOCIATED PROGRAMMES (funded by Department of Education and Skills)			
School Services Support Fund		525,236	669,638
Design Communications Graphics		198,070	-
Deis Grant & Home School Liaison		149,605	294,324
Book Grant - Needy Pupils		136,641	132,906
ICT		94,017	84,116
P.L.C. Non-Pay		81,650	138,369
Transition Year		27,015	21,090
Leaving Cert Applied (Per Capita)		25,670	32,563
Traveller Capitation		18,693	37,989
Others		18,346	119,887
		<u>1,274,943</u>	<u>1,530,882</u>
		<u><u>38,364,411</u></u>	<u><u>57,268,702</u></u>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

2 FURTHER EDUCATION AND TRAINING RECEIPTS (funded by SOLAS in 2015 and by Department of Education and Skills/SOLAS in 2013/2014)	Year ended 31/12/2015	18 Months ended 31/12/2014
	€	€
Further Education		
VTOS	7,888,002	11,892,467
Youthreach	4,682,998	6,917,623
Back to Education Initiative	1,747,824	2,165,237
Adult Literacy Programme	1,799,724	1,994,033
Adult Education Guidance Service	234,344	335,674
Community Education Programme	445,913	795,095
FETAC Assessments	216,774	339,190
PLC Non-pay	313,718	164,468
PLC Rent	186,751	-
ITABE	106,940	128,398
DEIS Family Literacy	20,492	40,000
Adult Ed. Officers Ass.	-	10,000
	17,643,480	24,782,185
Training (funded by SOLAS)		
Community Training Centres	5,617,876	3,808,139
Skills Training - Long Courses	5,819,557	3,262,565
Operational Costs	6,923,458	3,153,389
Local Training Initiatives	4,495,143	2,713,341
Apprenticeship	5,665,345	2,037,691
Specialist Training Provider	3,190,106	1,987,395
Traineeship	4,036,619	1,936,855
Bridging Contracted	1,550,797	438,202
Evening Courses	847,656	310,463
Library Projects	29,384	36,194
On-line Learning	40,140	10,793
Skills Training - Short Courses	-	755,876
Maternity/Sick Pay (funded by Department of Social Protection)	-	8,599
	38,216,081	20,459,502
Training Centre Bank Balance on Transfer	-	842,553
	55,859,561	46,084,240
3 STUDENT SUPPORT SERVICES RECEIPTS		
Grants and Scholarships	Department of Education and Skills 352,958	3,014,482
	352,958	3,014,482
4 YOUTH SERVICES RECEIPTS (funded by Department of Children and Youth Affairs)		
Disadvantaged Youth Administration	804,360	1,233,752
Grants to Youth Bodies	194,628	239,064
Youth Information Fund	118,513	227,874
YPFSF Stream 2	51,164	72,571
YPFSF Capital	53,583	75,525
Local Authority Youth Subvention (funded by Waterford City and County Council)	-	12,669
	-	15,000
	1,222,248	1,876,455

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

5 AGENCIES and SELF-FINANCING PROJECTS

AGENCY PROJECTS										
Item	PROJECT NAME	Funder	Year ended 31/12/2015			18 Month Period ended 31/12/2014				
			RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS		
			€	Pay €	Non Pay €	Total €	€	Pay €	Non Pay €	Total €
1	SkillsETB	HSE	6,447	8,555	12,092	20,652	42,417	11,666	4,202	15,868
2	Leonardo	Leargas	71,328	341	70,583	70,924	315,264	-	87,641	87,641
3	Junior Cert Schools Programme	DDLETB	47,790	-	16,217	16,217	9,710	-	18,510	18,510
4	Skills for Work (National)	DDLETB	109,323	50,181	12,691	62,872	119,544	86,141	32,420	118,561
5	School Meals	DSP	449,002	-	336,783	336,783	436,305	-	460,476	460,476
6	School Completion Programme	DCYA	156,498	114,055	25,847	139,902	295,552	167,948	21,882	189,830
7	Third Level Access	HEA	65,009	30,182	32,625	62,807	137,571	31,751	35,191	66,942
8	Examination Bodies	SEC	72	111,378	-	111,378	202,281	134,715	455	135,170
9	School Libraries	DDLETB	63,065	-	75,390	75,390	63,375	-	129,540	129,540
10	Flexible Senior Cycle	NCCA	-	257	-	257	-	1,095	-	1,095
11	National Behaviour Support Service	NBSS	-	891	-	894	8,363	356	1,675	2,031
12	Activation Family Support	DSP	2,700	1,546	-	1,546	5,900	-	-	-
13	Polish weekend School	Polish Embassy	16,500	5,422	1,929	7,351	21,000	7,443	9,157	16,600
14	SELC	DSP	88,896	88,147	8,930	97,077	109,675	95,308	10,156	105,464
15	Benefit 4	DCENR	14,931	28,054	-	28,054	62,738	45,175	7,815	52,990
16	Others	Various	4,200	1,617	542	2,159	197,962	113,868	16,439	130,307
TOTALS			1,095,858	440,629	593,634	1,034,263	1,827,657	695,466	835,559	1,531,025

SELF-FINANCING PROJECTS										
Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS		
			€	Pay €	Non Pay €	Total €	€	Pay €	Non Pay €	Total €
1	School Accounts	Various	943,682	-	971,927	971,927	1,483,206	-	1,210,799	1,210,799
2	Shielbagan OEC	OES/Fees	392,254	234,260	115,637	349,897	600,020	247,619	320,173	567,792
3	Student Services Fund	Fees	279,992	6,321	151,283	157,604	674,664	24,870	817,291	842,161
4	PLC Class Materials	Fees	212,609	-	140,005	140,005	335,663	10,271	271,804	282,075
5	Book Rental Scheme	Parents Fees	118,952	-	28,715	28,715	119,385	-	78,039	78,039
6	Agri Course Kilmuckridge	Employees	72,444	14,439	33,404	47,843	-	-	-	-
7	Homework Club	Parents Fees	49,491	42,502	-	42,502	29,725	49,698	-	49,698
8	Cycle to Work Scheme	Employees	31,969	-	31,065	31,065	41,341	-	38,702	38,702
9	Insurance Settlements	IPB	30,185	-	18,314	18,314	61,319	-	175,602	175,602
10	WCFE Project	Various	31,050	-	69,649	69,649	43,400	-	12,739	12,739
11	Mock Exams	Fees	21,531	-	23,926	23,926	22,797	-	21,323	21,323
12	School Tours	Students	16,987	-	15,909	15,909	-	-	-	-
13	PLC Exam Fees	Students	16,802	-	-	-	38,714	-	1,379	1,379
14	Endgeown Shop etc.	Students	12,600	-	-	-	3,360	-	-	-
15	Career and Life Skills	Fees	10,909	1,744	318	2,062	2,805	2,616	994	3,610
16	Others		47,231	1,287	98,436	99,723	257,555	10,082	82,115	92,197
TOTAL			2,288,888	300,553	1,698,588	1,999,141	3,713,955	345,156	3,030,960	3,376,116
Overall Totals			3,384,746	741,182	2,292,222	3,033,404	5,541,612	1,040,622	3,866,519	4,907,141

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 2015

6 CAPITAL	Year ended 31/12/2015	18 Months Ended 31/12/2014
	€	€
Receipts		
Department of Education & Skills	4,531,760	2,387,246
SOLAS	161,821	115,500
	<u>4,693,581</u>	<u>2,502,746</u>
Payments		
Adamstown - New Build	2,357,639	18,850
ASD Units	908,455	869,919
Additional Classrooms - Bunclody	529,943	-
Summer Works Schemes	342,996	48,281
Emergency Works	211,983	382,754
Adamstown Extension	129,228	382,185
SOLAS	122,730	81,956
Others	65,425	119,020
	<u>4,668,399</u>	<u>1,902,965</u>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

		Year Ended 31/12/2015		18 Months ended 31/12/2014	
7 Schools & Head Office Payments	Total €	Pay	Non-Pay	€	
PAY					
Instruction	30,610,935	30,610,935	-	45,831,585	
Administration	3,434,532	3,434,532	-	5,005,682	
Maintenance	852,392	852,392	-	1,228,499	
	<u>34,897,859</u>	<u>34,897,859</u>	-	<u>52,065,766</u>	
NON PAY					
Instruction	704,797	-	704,797	1,029,551	
Administration	1,084,149	-	1,084,149	1,259,042	
Maintenance	764,524	-	764,524	1,956,624	
Others	-	-	-	1,550	
	<u>2,553,470</u>	<u>2,553,470</u>	<u>2,553,470</u>	<u>4,246,767</u>	
ASSOCIATED PROGRAMMES					
Schools Services Support Fund	394,884	140,512	254,372	553,180	
DEIS - Book Rental Scheme	200,284	-	200,284	336,204	
Design Communication Graphics	182,644	-	182,644	-	
P.L.C. Non-Pay	77,986	-	77,986	316,161	
DEIS	81,550	19,954	61,596	176,862	
In Service Recoupable	62,284	57,201	5,083	35,928	
ICT	49,266	-	49,266	117,659	
Leaving Certificate Applied	12,855	1,577	11,278	42,517	
DEIS - HSCL	12,126	9,894	2,232	41,676	
Special Class Grant	10,881	3,793	7,088	18,621	
Others	26,839	710	26,129	100,454	
	<u>1,111,599</u>	<u>233,641</u>	<u>877,958</u>	<u>1,739,262</u>	
	<u>38,562,928</u>	<u>35,131,500</u>	<u>3,431,428</u>	<u>58,051,795</u>	

Schools and Head Office Payments.

These relate to the provision of second level and PLC programmes provided in 13 locations, catering for 5,790 participants as well as night classes in 2 locations, catering for 967 participants.

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

8 FURTHER EDUCATION AND TRAINING PAYMENTS*

	Year ended 31/12/2015				18 Months ended 31/12/2014
	Total	Pay	Non Pay	Allowances	Total
	€	€	€	€	€
Further Education					
VTOS	8,234,624	3,139,644	1,497,613	3,597,367	12,402,949
Youthreach	4,668,017	2,937,555	1,005,985	724,477	7,181,723
Back to Education Initiative	1,649,856	1,070,777	579,079	-	2,487,159
Adult Literacy	1,577,679	1,283,939	293,740	-	2,024,156
Community Education	547,915	394,832	153,083	-	804,450
PLC	363,518	-	363,518	-	-
Adult Education Guidance Initiative	242,645	166,287	76,358	-	369,432
FETAC Locally Devised Assessments	217,553	175,086	42,467	-	350,907
ITABE	106,064	66,704	39,360	-	134,254
Special Education Needs	78,687	68,751	9,936	-	151,357
Yellow House (Wexford)	41,411	-	41,411	-	-
Innovative Projects (OEC)	29,618	-	29,618	-	-
Psychological Services	17,441	1,387	16,054	-	58,349
DEIS Family Literacy	18,171	12,300	5,871	-	28,421
Adult Education Officers Association	10,000	-	10,000	-	10,000
CPD Youthreach and VTOS	6,077	-	6,077	-	16,556
Quality Framework Initiative	6,052	-	6,052	-	-
Senior Traveller Training Centres	-	-	-	-	36,349
AFE Facilities Upgrade	-	-	-	-	316
	17,815,328	9,317,262	4,176,222	4,321,844	26,056,378
Training					
Bridging	1,436,815	199,786	720,517	516,512	654,439
Community Training Centres	5,792,704	-	3,874,772	1,917,932	4,055,360
Apprenticeship	5,940,328	323,652	1,730,491	3,886,185	1,764,255
Skills Training - Long Courses	5,260,227	126,347	2,679,576	2,454,304	2,778,676
Local Training Initiatives	4,734,704	-	1,041,769	3,692,935	2,485,028
Traineeship	4,110,551	-	2,001,133	2,109,418	1,832,740
Specialist Training Provider	3,316,660	-	2,074,638	1,242,022	2,020,203
Operational Costs	6,895,462	5,182,966	1,712,496	-	3,252,785
Skills Training - Short Courses	1,083,077	48,334	568,552	466,191	656,279
Evening Courses	896,917	592,135	304,782	-	397,207
Library Projects	56,736	-	56,736	-	30,140
On-line Learning	44,126	-	44,126	-	21,811
	39,568,307	6,473,220	16,809,588	16,285,499	19,948,923
Total	57,383,635	15,790,482	20,985,810	20,607,343	46,005,301

9 STUDENT SUPPORT SERVICES PAYMENTS

	€	€
Grants and Scholarships	521,973	2,847,804
PLC Grants	-	1,375
	521,973	2,849,179

10 YOUTH SERVICES PAYMENTS

	Total	Pay	Non Pay	
Special Projects for Youth	809,664	-	809,664	1,239,482
Youth Work Services	258,290	211,951	46,339	285,824
Local Youth Club Grants	112,701	-	112,701	237,346
YPFSF Stream 2	49,488	-	49,488	84,365
Youth Information Fund	47,164	-	47,164	72,571
Youth Work Quality Standards	60	-	60	-
YPFSF Capital	-	-	-	20,143
Local Voluntary Youth Council	-	-	-	3,974
	1,277,367	211,951	1,065,416	1,943,705

* These relate to the provision of Further Education programmes located in 41 locations, catering for 7183 participants, as well as training in 2 locations, catering for 5179 participants

Waterford and Wexford Education and Training Board
Notes to The Financial Statements - Year Ended 31st December 2015

11 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme							Year Ended	18 Months
	Schools & Head Office	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital	Others	31/12/2015	ended Dec 31/12/2014
	€	€	€	€	€	€	€	€	€
SOLAS	-	55,859,561	-	-	-	161,821	-	56,021,382	46,199,693
Dept. of Education and Skills	38,146,269	-	352,958	-	-	4,531,760	27,651	43,058,638	62,598,367
Dept. of Children and Youth Affairs	-	-	-	1,222,248	155,145	-	-	1,377,393	2,157,007
Parents/ Students	177,978	-	-	-	1,683,755	-	-	1,861,733	3,142,563
DSP	-	-	-	-	540,698	-	-	540,698	555,480
DES/Fees	-	-	-	-	392,254	-	-	392,254	600,020
Other ETBs	-	-	-	-	220,178	-	-	220,178	366,760
Benefactors	-	-	-	-	72,444	-	-	72,444	120,000
HSE	-	-	-	-	71,328	-	-	71,328	115,264
HEA	-	-	-	-	65,009	-	-	65,009	137,571
Bank	36,384	-	-	-	-	-	-	36,384	36,739
SEC	-	-	-	-	72	-	-	72	202,281
Other	3,780	-	-	-	183,863	-	-	187,643	393,414
FAS	-	-	-	-	-	-	-	-	43,067
Total Year Ended 31 December 2015	38,364,411	55,859,561	352,958	1,222,248	3,384,746	4,693,581	27,651	103,905,156	115,668,226

12 Funding Methods and Requirements

(a) State Funding Summary

	Opening Balance €	Received €	Taken to Revenue €	Closing Balance €
School and Head Office - Pay	386,110	34,718,865	34,986,249	118,726
School and Head Office - Non Pay	(1,657,882)	2,370,603	2,656,239	(1,943,518)
Associated Programmes	792,940	1,193,293	813,657	1,172,576
Capital	692,665	4,693,581	4,648,657	737,589
Youth Services	163,383	1,222,248	1,277,367	108,264
Further Education and Training	2,030,680	55,941,211	57,755,377	216,514
	<u>2,407,896</u>	<u>100,139,801</u>	<u>102,137,546</u>	<u>410,151</u>

(b) Recurrent State Grants

When Issued, Recurrent State Grants are essentially a deposit in respect of the actual grant for the year. The actual grant is determined at year end when the actual expenditure for the year is known. This gives rise to the Recurrent State Grant asset or liability at year end.

(c) State Capital Grants

These are issued in respect of projects specifically approved by the Department of Education and Skills. The ETB will ensure that the State's investment in the related asset is protected and will not be used as security for any other activity without prior consultation with the Department and sanction of the Department of Public Expenditure and Reform.

(d) Use of Grants.

The ETB confirms that all grants have been used for the purposes for which they were issued.

(e) Tax Compliance

The ETB is compliant with all relevant tax regulations.

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

Movement in Other Net Current Assets

	Balance as at 31.12.2015 €	Balance as at 31.12.2014 €
13 Current Assets - Recurrent State Grants		
Amount due from Department of Education and Skills	214,114	1,027,481
Amount due from SOLAS FE	335,222	969,115
	<u><u>549,336</u></u>	<u><u>1,996,596</u></u>
14 Current Assets - Capital State Grants		
Amount due from Department of Education and Skills	1,285,829	798,668
	<u><u>1,285,829</u></u>	<u><u>798,668</u></u>
15 Current Assets - Other Recurrent Income		
Amount due from Department of Education and Skills	-	10,061
Amount due from Department of Children and Youth Affairs	-	319,648
Others	133,149	552,281
	<u><u>133,149</u></u>	<u><u>881,990</u></u>
16 Current Assets - Third Party Debtors		
Others	128,110	122,283
	<u><u>128,110</u></u>	<u><u>122,283</u></u>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

	Balance as at 31.12.2015 €	Balance as at 31.12.2014 €
17 Current Liabilities - Recurrent State Grants		
Amount due to Department of Education and Skills	1,322,929	2,152,940
Amount due to SOLAS FE	287,133	2,770,807
	<u><u>1,610,062</u></u>	<u><u>4,923,747</u></u>
18 Current Liabilities - Capital State Grants		
Amount held for Department of Education and Skills	2,023,417	1,491,333
	<u><u>2,023,417</u></u>	<u><u>1,491,333</u></u>
19 Current Liabilities - Other Recurrent Income		
Amount due to Department of Children and Youth Affairs	106,622	479,355
Amount held for Students	1,354,613	1,191,329
Amount held for Other Programme Funders	914,420	844,372
Provisions	209,478	210,478
	<u><u>2,585,133</u></u>	<u><u>2,725,534</u></u>
20 Pay and Expense Liabilities		
Pay Liabilities	308,778	312,106
Expense Liabilities	412,806	458,159
	<u><u>721,584</u></u>	<u><u>770,265</u></u>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

21 Movement in Other Net Current Assets

	Balance as at 31.12.2015	Balance as at 31.12.2014	Movement in Year
	€	€	€
Recurrent State Grants Receivable	549,336	1,996,596	(1,447,260)
Capital State Grants Receivable	1,285,829	798,668	487,161
Other Recurrent Income Receivable	133,149	881,990	(748,841)
Third Party Debtors	128,110	122,283	5,827
	<u>2,096,424</u>	<u>3,799,537</u>	<u>(1,703,113)</u>
Current Liabilities			
Recurrent State Grant Liabilities	1,610,062	4,923,747	3,313,685
Capital State Grant Liabilities	2,023,417	1,491,333	(532,084)
Other Recurrent Income Liabilities	2,585,133	2,725,534	140,401
Pay and Expense Liabilities	721,584	770,265	48,681
	<u>6,940,196</u>	<u>9,910,879</u>	<u>2,970,683</u>
Net Movement			<u><u>1,267,571</u></u>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

22 Amalgamation of VECs

Waterford and Wexford Education and Training Board was established on 1 July 2013. On that date the operations, staff, fixed assets, current assets, current liabilities, surpluses and deficits of the former Co. Wexford VEC, Co. Waterford VEC and City of Waterford VEC transferred to Waterford and Wexford Education and Training Board. Details of the Current assets, Current Liabilities, Surpluses/Deficits transferred are set out hereunder.

	Co. Waterford VEC €	Co Wexford VEC €	City of Waterford VEC €	TOTAL €
Current Assets				
Recurrent State Grants	168,053	393,572	363,940	925,565
Capital State Grants	61,294	6,617	-	67,911
Other Recurrent Income	12,430	74,815	50,951	138,196
Third Party Debtors	-	-	44,081	44,081
Bank Balance	981,063	1,273,474	1,096,892	3,351,429
	<u>1,222,840</u>	<u>1,748,478</u>	<u>1,555,864</u>	<u>4,527,182</u>
Current Liabilities				
Recurrent State Grants	784,770	1,433,943	1,219,911	3,438,624
Capital State Grants	24,624	184,119	11,115	219,858
Other Recurrent Grants	473,172	261,581	266,010	1,000,763
Pay & Expense liabilities	283,683	247,631	273,520	804,834
	<u>1,566,249</u>	<u>2,127,274</u>	<u>1,770,556</u>	<u>5,464,079</u>
Net Current Assets / (Liabilities)	<u>(343,409)</u>	<u>(378,796)</u>	<u>(214,692)</u>	<u>(936,897)</u>
Represented By				
Revenue Surplus / (Deficit)	<u>(343,409)</u>	<u>(378,796)</u>	<u>(214,692)</u>	<u>(936,897)</u>
Analysis of Revenue Surplus / (Deficit)	Surplus (Deficit) 01/07/2013	Surplus (Deficit) 01/07/2013	Surplus (Deficit) 01/07/2013	Surplus (Deficit) 01/07/2013
Programme	€	€	€	€
Schools & Head Office	(326,314)	(874,282)	(127,009)	(1,327,605)
Self-financing Programme	(278,608)	(137,444)	(144,569)	(560,621)
Further Education Programme	(576,896)	(350,293)	(754,966)	(1,682,155)
Agency Programme	(169,131)	(64,518)	(67,829)	(301,478)
Capital	36,670	(177,502)	(11,115)	(151,947)
Third Level Grants	27,879	(7,901)	(10)	19,968
Other Programmes	(11)	0	(53,844)	(53,855)
Youth Affairs	(38,061)	(40,330)	(152,242)	(230,633)
Bank Reserves	981,063	1,273,474	1,096,892	3,351,429
	<u>(343,409)</u>	<u>(378,796)</u>	<u>(214,692)</u>	<u>(936,897)</u>

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

23 Waterford Training Centre and Wexford Training Centre - Transfer of Operations.

On 1 July 2014 Waterford and Wexford Training Centres, 96 staff and approx 30 temporary staff, associated programmes, operations and systems, including associated assets and liabilities transferred to Waterford and Wexford Education and Training Board.

As these functions are continuing, all of the assets and liabilities (including reserves) transferred at book value and as such no adjustments were made to the carrying values of these assets and liabilities. No gain or loss arose on the transfer of assets and liabilities from SOLAS to Waterford and Wexford ETB.

Transfer from SOLAS to Waterford and Wexford ETB on 1 July 2014			
	€	€	€
Net Non Current Assets/Liabilities			9,855,363
Current Assets			
Stocks	105,612		
Debtors & Prepayments	1,016,987		
Cash at bank and on hand	842,553	1,965,152	
Creditors			
Amounts falling due within one year	(1,844,778)		
Payroll Deductions	(120,374)	(1,965,152)	
Net Current Assets			-
Net Assets Transferred to ETB			9,855,363
Financed By			
Capital Reserve			9,855,363

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

24 Chief Executive's Pay

In accordance with payscales approved by the Department of Education and Skills the Acting Chief Executive was paid €108,540 (excluding employer's PRSI) in the year ended 31st December 2015.

Employer's PRSI of €2,321 was also paid.

The Acting Chief Executive did not undertake any foreign travel for ETB business purposes in 2015.

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

Under the agreement of the Department, WWETB continued salary payment to the former Chief Executive Officer who took up assignment with the ETBI, at a cost of €124,073 comprising of €121,466 plus Employer's PRSI of €2,607. This amount is recouped by WWETB annually from the Department.

25 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 to the 31st December 2015 were

Board Member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	Other	Total	No. Board Meetings	No. Board Meetings Attended
	€	€	€	€	€		
Clr Malcolm Byrne	544	-	-	83	627	5	4
Clr Ger Carthy	262	-	-	226	488	5	3
Clr Kathleen Codd-Nolan	851	304	373	1,451	2,979	5	5
Ms Breda Cogley	222	-	-	-	222	3	2
Clr Geoffrey Collins	486	-	-	-	486	5	4
Clr Tom Cronin	1,197	-	-	-	1,197	5	5
Mr David Doyle	410	-	1,131	1,783	3,324	5	5
Mr John Evoy	536	-	493	41	1,070	5	3
Clr Mary Farrell	539	-	-	129	668	5	4
Mr Mark FitzGerald	150	-	497	-	647	5	4
Clr Jim Moore	691	136	662	2,601	4,090	5	5
Clr Barbara Anne Murphy	636	-	-	161	797	5	5
Ms Nessa Murphy	240	-	-	46	286	5	4
Clr Pat Nugent	266	484	-	-	750	5	4
Ms Catherine O'Donnell	324	513	471	1,030	2,338	5	3
Clr Michael J. O'Ryan	475	-	-	444	919	5	4
Clr Fionntan O'Suilleabháin	731	-	-	102	833	5	5
Clr Lola O'Sullivan	257	58	-	167	482	5	4
Ms Mary Ryan*	-	-	-	-	-	1	1
Clr Mary Roche	234	105	-	122	461	5	5
Ms Aine Uí Phoghlú**	102	107	-	-	209	2	1
Mr John Wall	336	279	393	24	1,032	5	4
Total	9,489	1,986	4,020	8,410	23,905		

* First meeting November 2015

** First meeting September 2015

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Period Ended 31st December 2015

26 Capital Commitments:

At 31st December 2015 the ETB had committed and contracted to projects amounting to €409,452

	€
1 Enniscorthy V.C. - ASD Unit	64,347
2 St. Paul's C.C. - EWS - Electrical Works	150,000
3 St. Paul's C.C. - SWS - Science	86,572
4 Other Projects	108,533

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

27 Contingencies

At the date of the approval of the financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2015.

28 Pension Related Deduction

€2,658,091 was deducted from staff by way of pension levy and paid to the Department of Education and Skills

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Period Ended 31st December 2015

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

WWETB Property				
	Location	Status	Annual Rent	Lease Expiry
Administration Offices				
	Dungarvan	F13 Dungarvan Shopping C	Leased	89,888 2028
	Wexford	Archive Store, Ardcahan	Leased	10,980 2016
	Wexford	Ardcahan	Leased	18,750 2016
	Wexford	Ardcahan	Leased	156,250 2016
	Wexford	Car Parking, Wexford Town	Rental Agreement	1,500 N/A
			277,368	
Schools				
	Bridgetown Voc College	Bridgetown, Co. Wexford	owned	N/A N/A
	Bunclody Vocational College	Irish Street, Bunclody,	owned	N/A N/A
	Colaiste Abbain	Adamstown, Co. Wexford	owned	N/A N/A
x	Colaiste Abbain	School Hall, Kellystown	Temporary Letting	11,000 2014
	Colaiste an Átha	Kilmuckridge, Co. Wexford	owned	N/A N/A
	Colaiste Cathal Naofa	Dungarvan	owned	N/A N/A
xx	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 Níoclás	Ring, Dungarvan	owned	N/A N/A
	St Paul's Community College	Paddy Brown's Road	owned	N/A N/A
	St. Declan's Community Col	Kilmacthomas	owned	N/A N/A
	Selskar Collge	Westgate,	owned	N/A N/A
	WCFE - Main Building	Parnell Street	owned	N/A N/A
	WCFE	Johnstown	Leased	46,402 2018
*	WCFE	12 Durand's Court	Leased	68,500 2015
	WCFE	10B Durand's Court	Leased	33,570 2016
*	WCFE	9B Durand's Court	Temporary Letting	19,200 2014
	WCFE	Burchall House	Leased	42,450 2016
*	WCFE	2A Durand's Court	Temporary Letting	34,650 2014
			255,772	
Centres				
	Adult Education Centre	Ozanam Street, Waterford	Leased	431 2030
	Adult Education Centre	Dungarvan, Co Waterford	Owned	N/A N/A
	Adult Education Centre	Tramore, Co. Waterford	Leased	86,075 2018
	Adult Education Centre	Cappoquin, Co. Waterford	Leased	20,200 2020
	Adult Learning Centre	The Avenue, Gorey, Co. We	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 V	leased	112,816 2033
	Adult Literacy Centre	Milehouse Rd., Enniscorthy	Temporary Letting	12,535 2014
	Adult Literacy Centre	Ryland Road, , Bunclody	leased	60,924 2020
	Old Boys School site (unuse	Irish Street, Bunclody	owned	N/A N/A
	Old Convent of Mercy (unus	Irish Street, New Ross,	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, Wa	Leased	214,000 2017
*	VTOS Centre	Kilmacthomas, Co. Waterfo	Temporary Letting	28,422 2014
+	VTOS Centre	Bellefield, Enniscorthy	Temporary Letting	38,000 2011
	Youthreach	Springvalley, Enniscorthy	leased	60,000 2029

NOTE 29 (Property) Continued.

Centres (Cont'd)				
	Location	Status	Annual Rent	Lease Expiry
Youthreach	Butlersland, New Ross	leased	67,245	2033
Youthreach	Whitemills Industrial Estate, W	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	38,000	2016
Youthreach	Ring na Silloque, Dungarvan	Temporary Letting	38,500	2014
			899,886	
Training Centres				
Waterford Training Centre	Waterford Industrial Park	owned	N/A	N/A
Wexford Training Centre	Whitemills North Industrial E	owned	N/A	N/A
Temporary Training Centre	Unit 210 Waterford Ind. Esld	Leased	319,800	2018
Temporary Training Centre	Eurobase IDA Indust. Park	Leased	67,650	2016
Temporary Training Centre	Unit 8A, Kilcohan Ind. Park	Leased	14,077	2016
Temporary Training Centre	Unit 9, Kilcohan Ind. Park	Leased	27,675	2016
Temporary Training Centre	Unit 10, Kilcohan Ind. Park	Leased	27,875	2016
Temporary Training Centre	Unit 11, Kilcohan Ind. Park	Leased	22,140	2016
Temporary Training Centre	Unit 12, Kilcohan Ind. Park	Leased	29,114	2016
Temporary Training Centre	Unit 14, Kilcohan Ind. Park	Leased	23,557	2016
Temporary Training Centre	Unit 15, Kilcohan Ind. Park	Leased	23,557	2016
Temporary Training Centre	Yard between Units 11 and	Leased	12,300	2016
Temporary Training Centre	Unit 3, Durand's Court	Rented	40,560	n/a
Temporary Training Centre	Unit 5, Durand's Court	Rented	23,837	n/a
Temporary Training Centre	Unit 6, Durand's Court	Rented	23,837	n/a
Office	6 Mary St., Clonmel	Leased	18,000	2016
			673,779	
OVERALL TOTAL ANNUAL RENT:			2,106,805	

- x No new lease drawn up after expiry of 2014 lease
- xx Creagh College, Gorey was built and is maintained under the terms of a contract between a PPP company and the Department of Education and Skills
- * New lease under negotiation
- Vacated premises in September 2015
- + Vacated premises in September 2016

Waterford and Wexford Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

30 Approval of the Financial Statements

Education and Training Board:

The Financial Statements for the year ended 31 December 2015 were approved by the Board of Waterford and Wexford ETB on 4th July 2017



wwetb

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