

Tipperary Education and Training Board

Financial Statements For The Year Ended 31 December 2017

Tipperary Education and Training Board

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Tipperary Education and Training Board

Statement of Board Responsibilities

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

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or expended by it.

In preparing those accounts, the Board is required to:

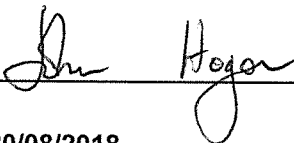
- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies.

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

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

Cllr. John Hogan
Chairman

Signature

A handwritten signature in black ink, appearing to read 'John Hogan', is written over a horizontal line.

Date

20/08/2018

Tipperary Education and Training Board

Statement on Internal Control

Responsibility for the System of Internal Control

As Chairperson of Tipperary Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal control is maintained and operated. The purpose of such a system is to ensure 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.

Since 2016, Tipperary Education and Training Board has been responsible for the delivery of all Training Programmes in the county that had been previously managed by FÁS. As a further enhancement of this activity, Tipperary Education and Training Board has advanced plans in place to open a new Training Centre in Thurles for the delivery of Apprenticeships. Six apprenticeship courses have been sanctioned to date and the first of these is expected to commence in April 2018.

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 action;
- Establishing procedures for identifying and evaluating all risks which could prevent the ETB from achieving its objectives.

The system of internal control operated in Tipperary Education and Training Board is based on:

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

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

- Work of the Audit Committee which considers internal audit reports and reports of the Comptroller and Auditor General and reports to the board whether the Chief Executive is, in the auditor's opinion, operating adequate and appropriate systems of control;
- Chief Executive who has responsibility for the financial control framework;
- Recommendations made by the Comptroller and Auditor General in Management Letters or other reports.

An Internal Audit service is provided by the Internal Audit Unit (IAU-ETB). In the period to the year ended 31 December 2017, the Audit Committee reviewed internal audits reports in respect of both Adult Literacy and Teacher Allocation including Co-operation Hours. The Adult Literacy Programme Opinion Report issued by the IAU-ETB noted that Tipperary Education and Training Board has comprehensive and adequate systems of internal controls in place. The most recent internal Audit conducted in 2017 was the Internal Audit Review of the effectiveness of IT system and network availability controls. The Audit Committee will review this report in 2018.

The Audit Committee expressed its concern about that the inadequate level of IAU-ETB audit of Tipperary Education and Training Board and the consequential lack of audit reports and findings which inform the Audit Committee in the performance of their duties.

Public Procurement

Tipperary Education and Training Board seeks to ensure that there is an appropriate focus on good practice in purchasing and that procedures are in place for compliance with all relevant guidelines. Notwithstanding this, Tipperary Education and Training Board is not currently in a position to meet all of its responsibilities in respect of procurement regulations due to a lack of internal resources that can focus exclusively on procurement. There are instances where goods and services have been procured locally in accordance with the Tipperary Education and Training Board procurement policy but the cumulative value across all sites exceeds the national tendering threshold. This is a particularly acute problem as Tipperary Education and Training Board does not have a centralised purchasing system and there are in excess of sixty diverse sites throughout the county engaging in procurement activity.

The development of the new Training Centre has also put additional demands on staff in the area of procurement and a number of new purchasing competitions have been completed or are underway to support this investment.

In 2017, there areas of non-compliance were;

- Purchases for which no tender was undertaken amounted to circa €351,000. These specific areas were Buses, Class Materials and Equipment purchases.
- Purchases of goods and services where the tender was extended beyond the specified contract period. The total cost incurred approximated €206,000 and included the areas of Land Line Charges, Mobile Phones and Buses.

Tipperary Education and Training Board is prioritising these areas for procurement and expects to conclude tenders under a number of key expenditure headings in 2018. Given the diverse nature and geographical spread of the organisation, the lack of dedicated internal resources and the extent of spending under various categories and headings, full compliance will remain a challenge.

Tipperary Education and Training Board will continue to monitor all areas of expenditure and seek to ensure value-for-money is obtained for all major expenditure categories and tender for goods and services insofar as this can be done within the available resources.

Preparation of Annual Accounts

In November 2017, Tipperary Education and Training Board was invited to attend the Public Accounts Committee in regards to late filing of the 2015 Annual Financial Statements. Tipperary Education and Training Board displayed significant improvement in the production and completion of the 2016 accounts and this was acknowledged by the Public Accounts Committee. Subsequent to the Public Accounts Committee hearing, the Department of Education and Skills issued a directive that all Education and Training Boards are to submit their Annual Accounts for audit to the Comptroller and Auditor Generals Office by 31st March in the relevant succeeding year

Annual Review of Controls

Tipperary Education and Training Board is committed to operating an efficient, effective and economic internal control system. I confirm that for the year ended 31 December 2017, the Audit Committee conducted a review of the effectiveness of the system of internal control in the manner prescribed by the 2015 Code of Practice for the Governance of Education & Training Boards.

Review of Internal Controls is an agenda item at all Audit Committee meetings. The Audit Committee has regularly reviewed the system of internal controls by inviting Tipperary Education and Training Board Management to their meetings to present on the Review of Internal Controls Document and to answer queries in detail. In addition, the Audit Committee also reviewed the minutes of Tipperary Education and Training Board and the Finance Committee minutes and finds no inconsistencies with the assessment of internal control provided to the Audit Committee by the Chief Executive.

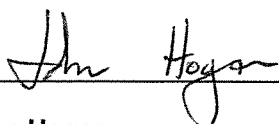
The Audit Committee in its review of the Corporate Risk Register have expressed the view that the current Financial System presents a significant organisational challenge and potential control weakness. This will be further impacted by the introduction of the Tipperary Training Centre which will utilise a different set of systems. This means that the production of the Annual Accounts is an extremely manual process which relies on consolidating information from multiple systems.

Tipperary Education and Training Board awaits the outcome of a shared service project in which the Department of Education & Skills has been engaged for the last number of years. It is intended that this project will address many of the issues and shortcomings currently being experienced, will bring greater organisational cohesion to the various functions and services being provided and eliminate the duplication of work. There is no definitive timeline for completion of this project.

The Audit Committee in its review of the Corporate Risk Register has also expressed concern about the lack of resources which has been highlighted in the Critical Vacancies Phase II Organisational Design submission to the Department of Education and Skills. Whilst we welcome the introduction of the Tipperary Training Centre, the existing under resourced staff complement will be further negatively impacted.

The Statement of Internal Control was reviewed by the Audit Committee and the Audit Committee recommended approval of the Statement of Internal Control to the Board at its meeting on 27th February 2018.

The Statement of Internal Control was reviewed and approved by the Board of Tipperary Education and Training Board at their meeting on 27th March 2018.

Signed 

Date 20/8/18

Cllr. John Hogan
Chairman
Tipperary Education and Training Board



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

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

Opinion on financial statements

I have audited the financial statements of Tipperary Education and Training Board for the year ending 31 December 2017 as required under the provisions of Education and Training Boards Act 2013. The financial statements comprise

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

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2017 and the state of affairs of the Board at 31 December 2017; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

Basis of opinion

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

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

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

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

Non compliance with procurement rules

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



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Adequacy of resources and systems

The statement on internal control discloses concerns regarding the adequacy of the internal audit resources available to the Tipperary Education and Training Board in 2017, concerns regarding a shortfall in staff resources and concerns regarding the current financial system and its potential impact on internal controls.

Seamus McCarthy
Comptroller and Auditor General

24 August 2018

Appendix to the report

Responsibilities of Board Members

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

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

Tipperary Education and Training Board
Financial Statements - Year Ended 31 December 2017

Activities and Pay Costs

1 Main Activity

Tipperary Education and Training Board provides Education and Training throughout Tipperary as set out below :

Service	Number of Locations	Number of Participants	Number of Beneficiaries
Primary Level	0	0	0
Second Level & Post Leaving Cert.	11	4,892	4,892
Further Education	34	8,315	10,110
Part-time / Night Classes	3	392	392

Beneficiary

A person who avails of a service by the ETB

Participant

A person who attends a structured programme either full or part time provided by the ETB.

2 Other Services

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

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

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

3 Pay Costs

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

Pay range*	No. Employees	Cost in 2017 €
0 - 59,999	887	18,524,913
60,000 - 69,999	148	9,623,902
70,000 - 79,999	92	6,739,732
80,000 - 89,999	12	1,042,578
90,000 - 99,999	12	1,130,417
100,000 - 110,000	5	530,162
>110,000	1	124,623
Total:	1,157	37,716,327

* Pay ranges include employers' PRSI.

In compliance with the Financial Emergency Measures in the Public Interest Legislation the ETB made Pension Related Deductions from employees amounting to €1,417,012 million which were remitted to the Department of Education and Skills

Tipperary Education and Training Board

Establishment of the Education and Training Board and the Accounting Policies

1 Establishment of the Education and Training Board

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

2 Significant Accounting Policies

(a) Basis of Presentation

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

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

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

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

(c) Tangible Fixed Assets

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

(d) Stocks

All consumable stocks are expensed as purchased.

(e) Superannuation

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

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

The ETB does not make any contributions towards the schemes.

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

(f) Lease Rentals

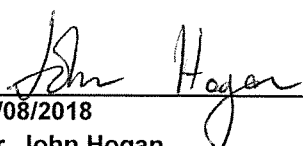
All lease rentals are expensed as incurred.

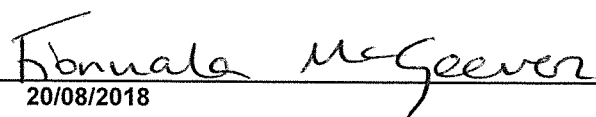
Tipperary Education and Training Board

Operating Statement For The Year Ended 31 December 2017

	Note	Year ended 31/12/2017 €	Year ended 31/12/2016 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	34,223,142	31,821,508
Further Education and Training Grants	2	16,614,269	13,707,519
Student Support Services Grants	3	0	20,412
Youth Services Grants	4	820,556	607,885
Agencies & Self-Financing Projects	5	3,075,383	2,593,468
Capital Grants	6	1,247,802	1,816,059
		<u>55,981,152</u>	<u>50,566,851</u>
PAYMENTS			
Post Primary Schools & Head Office	7	34,247,635	31,904,930
Further Education and Training	8	16,172,717	13,242,367
Student Support Services	9	13,608	13,682
Youth Services	10	854,672	584,260
Agencies & Self-Financing Projects	5	2,967,295	2,209,929
Capital	6	1,051,743	1,864,358
		<u>55,307,670</u>	<u>49,819,526</u>
Cash surplus/(deficit) for the year		673,482	747,325
Movement in other net current assets	20	<u>(383,464)</u>	<u>(1,036,895)</u>
Accrual revenue surplus/(deficit) for the year		290,018	(289,570)
Revenue surplus/(deficit) at 1 January 2017		(1,315,050)	(1,025,480)
Revenue surplus/(deficit) at 31 December 2017		<u><u>(1,025,032)</u></u>	<u><u>(1,315,050)</u></u>

Signed/Dated


 20/08/2018
 Cllr. John Hogan
 Chairman


 20/08/2018
 Fionuala Mc Geever
 Chief Executive

The notes on pages 12 to 27 form part of these financial statements

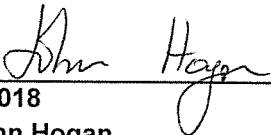
Tipperary Education and Training Board

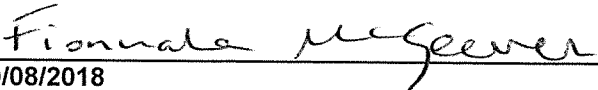
Statement of Current Assets and Current Liabilities as at 31 December 2017

	Note	31/12/2017 €	31/12/2016 €
Current Assets			
Recurrent State Grants	13	1,343,583	370,744
Capital State Grants	14	0	0
Other Recurrent Income	15	60,356	44,418
Bank Balance		4,661,418	3,987,935
		<u>6,065,357</u>	<u>4,403,097</u>
Current Liabilities			
Recurrent State Grants	16	2,971,471	1,778,877
Capital State Grants	17	502,570	311,104
Other Recurrent Income	18	1,931,898	1,799,559
Pay & Expense liabilities	19	1,684,450	1,828,608
		<u>7,090,389</u>	<u>5,718,148</u>
Net Current Assets / (Liabilities)		<u><u>(1,025,032)</u></u>	<u><u>(1,315,051)</u></u>
Represented by			
Revenue surplus/(deficit)		<u><u>(1,025,032)</u></u>	<u><u>(1,315,051)</u></u>

Analysis of revenue surplus/(deficit)	Surplus/(deficit) 31/12/2017 €	Surplus/(deficit) 2017 €	Surplus/(deficit) 31/12/2016 €
Programme			
Schools & Head Office	(1,025,032)	290,018	(1,315,050)
Further Education Programme(s)	0	0	0
Self-financing Programmes	0	0	0
	<u><u>(1,025,032)</u></u>	<u><u>290,018</u></u>	<u><u>(1,315,050)</u></u>

Signed / Dated


 20/08/2018
 Cllr. John Hogan
 Chairman


 20/08/2018
 Fionuala Mc Geever
 Chief Executive

The notes on pages 12 to 27 form part of these financial statements

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

1 Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended 31/12/2017 €	Year Ended 31/12/2016 €
Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	29,612,609	27,424,461
Retained Superannuation Contributions	Education and Skills	1,588,925	1,537,732
		<u>31,201,534</u>	<u>28,962,193</u>
Non-Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	1,992,533	1,956,457
Tuition Fees	Parents/students	70,126	104,125
Insurance Dividend	Irish Public Bodies	68,598	42,140
Bank Interest	Bank	185	1,000
Repeat Leaving Certificate Fees	Parents/students	96	0
		<u>2,131,538</u>	<u>2,103,722</u>
Associated Programmes			
School Services Support Fund	Education and Skills	437,392	425,199
Digital Strategy	Education and Skills	130,590	0
Book Grant	Education and Skills	116,397	146,003
DEIS Grant & Home School Liaison	Education and Skills	85,963	79,843
Transition Year	Education and Skills	37,810	36,100
Leaving Cert Applied (Per Capita)	Education and Skills	21,744	17,365
Junior Certificate Schools Programme	Education and Skills	18,000	33,246
Others -5 in Number	Education and Skills	25,167	17,837
Junior Certificate Schools Programme	Other	17,007	0
		<u>890,070</u>	<u>755,593</u>
Total		<u><u>34,223,142</u></u>	<u><u>31,821,508</u></u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

		Year Ended 31/12/2017 €	Year Ended 31/12/2016 €
2 Further Education and Training Receipts	Sponsoring Department/Funder		
Further Education			
VTOS	Education and Skills/SOLAS	2,456,280	2,536,446
Youthreach	Education and Skills/SOLAS	1,596,831	1,583,986
Back to Education Initiative	Education and Skills/SOLAS	1,101,886	1,207,389
Adult Literacy	Education and Skills/SOLAS	950,393	1,021,038
Community Education	Education and Skills/SOLAS	376,075	411,673
Operational Costs	Education and Skills/SOLAS	276,750	443,211
Adult Education Guidance Service	Education and Skills/SOLAS	275,263	237,186
ESOL	Education and Skills/SOLAS	129,057	0
Locally Devised Assessment	Education and Skills/SOLAS	67,811	64,278
Intensive Adult Basic Education	Education and Skills/SOLAS	67,543	56,465
Guidance/Counselling/Psychological Services	Education and Skills/SOLAS	43,638	50,824
QQI External Authenticators	Education and Skills/SOLAS	29,302	11,692
Refugee Resettlement Programme	Education and Skills/SOLAS	16,172	0
Continuing Professional Development	Education and Skills/SOLAS	11,577	(754)
DEIS Family Literacy	Education and Skills/SOLAS	(295)	0
Quality Framework Initiative	Education and Skills/SOLAS	(9,992)	0
PLC Capitation	Education and Skills/SOLAS	(52,177)	171,413
SOLAS Other	Other	5,868	0
		7,341,982	7,794,847
Training			
Community Training Centres	Education and Skills/SOLAS	2,344,279	1,669,366
Skills Training	Education and Skills/SOLAS	2,271,002	1,398,000
Local Training Initiatives	Education and Skills/SOLAS	1,303,646	1,037,837
Training Centre Staff & Operations	Education and Skills/SOLAS	1,053,868	682,918
Specialist Training Providers (STP)	Education and Skills/SOLAS	970,431	775,877
Apprenticeship	Education and Skills/SOLAS	624,564	0
Traineeships	Education and Skills/SOLAS	424,412	118,416
Bridging Foundation	Education and Skills/SOLAS	257,400	150,258
Evening Courses	Education and Skills/SOLAS	94,784	0
Training - Other Op Costs - ICT	Education and Skills/SOLAS	(80,000)	80,000
Evening Courses	Students	7,901	0
		9,272,287	5,912,672
Total		16,614,269	13,707,519
3 Student Support Services Receipts			
Grants and Scholarships	Education and Skills/SOLAS	0	20,412
		0	20,412
4 Youth Services Receipts			
Youth Work Capital	Children and Youth Affairs	299,497	260,114
Youth Club Grant	Children and Youth Affairs	225,796	41,860
Special Projects Youth-SPY	Children and Youth Affairs	173,606	165,344
Youth Work Act	Children and Youth Affairs	121,657	111,657
Youthwork Employability Grants	Children and Youth Affairs	0	28,910
		820,556	607,885

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

5 Agencies and Self-Financing Projects

Agencies

Item	Project	Sponsoring Department/Funder	Year Ended 31/12/2017			Year Ended 31/12/2016		
			Receipts	Payments	Total	Receipts	Payments	
			€	€	€	€	€	€
1	School Meals	Department of Employment Affairs and Social Protection	416,338	0	399,375	316,004	284,090	
2	School Completion Programme	TUSLA	227,095	186,046	233,091	227,095	223,322	
3	Leonardo Mobility Project	Léargas	164,469	9,043	115,884	62,017	97,905	
4	Skills for Work	Dublin Dun Laoghaire ETB	153,067	44,622	23,768	148,064	95,889	
5	Further Education Support Services	City Of Dublin ETB	110,769	63,975	31,686	111,590	90,689	
6	HEA - Funds for Students with Disabilities	Higher Education Authority	69,080	29,750	5,624	87,352	39,968	
7	Examination Supervision	State Exams Commission	47,323	97,581	1,021	105,623	107,486	
8	Skills VEC	Health Service Executive	14,791	11,180	31,203	13,429	19,023	
9	Staff Development Plan (KA1)	Léargas	12,555	1,764	17,396	34,566	12,838	
10	Léargas Cappawhite	Léargas	7,420	1,006	6,299	0	0	
11	Health Service Executive	Health Service Executive	2,300	0	3,000	0	0	
12	Regional Drugs Task Fund	Higher Education Authority	2,000	0	0	31,932	23,626	
13	Erasmus Project	Léargas	0	0	7,310	13,865	1,465	
			1,227,207	444,967	680,368	1,151,537	996,301	

Self Financing Projects

1	Student Services	Parents/Students	1,235,153	9,451	1,257,887	1,037,403	825,303	
2	School Bank Accounts	Parents/Students	198,361	0	204,790	203,262	227,992	
3	Shared Services Cost Centre	Other	121,076	0	116,863	0	-14,859	
4	Supervised Study	Parents/Students	94,007	76,024	38	66,656	75,411	
5	CTI Senior College Fund	Parents/Students	58,115	2,855	81,194	58,635	68,891	
6	Canteen Concession	Other	43,381	0	15,307	3,923	0	
7	Sports Self Financing	Parents/Students/Other	41,248	7,784	2,783	36,879	19,942	
8	Professional Development Group	Other	20,000	0	17,033	0	(2,343)	
9	Teach an Leinn	Other	14,481	8,759	6,283	744	(3,761)	
10	Various	Other	22,354	1,262	33,647	34,429	17,052	
			1,848,176	106,135	1,735,825	1,441,931	1,213,628	
Total			3,075,383	551,102	2,416,193	2,593,468	2,209,929	

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

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

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

6 Capital	Year Ended 31/12/2017	Year Ended 31/12/2016
	€	€
Receipts		
Education & Skills	1,155,003	1,816,059
Other	92,799	0
	<u>1,247,802</u>	<u>1,816,059</u>
 Payments		
Extensions and Minor Building Works	1,051,743	1,864,358
	<u>1,051,743</u>	<u>1,864,358</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

	Year Ended 31/12/2017			Year Ended 31/12/2016
7 Post Primary Schools & Head Office Payments	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	28,307,818	0	28,307,818	26,180,055
Administration	2,109,889	0	2,109,889	1,894,029
Maintenance	794,820	0	794,820	811,347
	<u>31,212,527</u>	<u>0</u>	<u>31,212,527</u>	<u>28,885,431</u>
NON PAY				
Administration	20,062	1,000,723	1,020,785	836,366
Maintenance	0	458,919	458,919	915,978
Instruction	0	448,184	448,184	509,905
	<u>20,062</u>	<u>1,907,826</u>	<u>1,927,888</u>	<u>2,262,249</u>
ASSOCIATED PROGRAMMES				
School Services Support	77,614	468,167	545,781	434,898
School Books	0	154,044	154,044	128,377
DEIS Home School Liaison	10,286	100,365	110,651	70,060
Digital Strategy - ICT Grant	0	77,919	77,919	0
Others [8] in Number	749	58,954	59,703	3,423
Transition Year	1,960	55,960	57,920	69,470
Traveller Capitalation	1,042	42,358	43,400	8,502
Junior Certificate School Programme	0	33,871	33,871	29,182
Leaving Cert Applied	0	23,931	23,931	13,338
	<u>91,651</u>	<u>1,015,569</u>	<u>1,107,220</u>	<u>757,250</u>
	<u><u>31,324,240</u></u>	<u><u>2,923,395</u></u>	<u><u>34,247,635</u></u>	<u><u>31,904,930</u></u>

Post Primary Schools & Head Office Payments

These relate to the provision of second level and PLC programmes provided in 11 locations, catering for 4,892 participants as well as night classes in 3 locations, catering for 392 participants.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

8 Further Education and Training Payments

	Year Ended 31/12/2017				Year Ended 31/12/2016
	Pay €	Non Pay €	Allowances €	Total €	Total €
Further Education					
VTOS	1,225,399	259,086	1,065,097	2,549,582	2,533,622
Youthreach	1,096,777	273,387	265,756	1,635,920	1,607,566
Back to Education Initiative	938,380	279,100	0	1,217,480	1,202,507
Adult Literacy	830,860	188,721	0	1,019,581	831,256
Community Education	351,319	31,003	0	382,322	396,628
Adult Education Guidance Service	167,201	28,991	0	196,192	214,300
ESOL	121,811	0	0	121,811	124,306
Intensive Adult Basic Education	73,757	0	0	73,757	70,162
Locally Devised Assessment	68,460	0	0	68,460	73,969
Guidance/Counselling/Psychological Services	68,176	0	0	68,176	48,217
Youthreach Advocate	6,206	0	0	6,206	0
QQI External Authenticators	10,201	10,300	0	20,501	16,780
Continuing Professional Development	1,324	20,582	0	21,906	8,076
Youthreach QFI	658	1,976	0	2,634	0
Refugee Resettlement Programme	580	88	0	668	33,178
PLC Capitation	0	38,559	0	38,559	104,778
EGF	0	67	0	67	0
DEIS Family Literacy	0	0	0	0	155
	4,961,109	1,131,860	1,330,853	7,423,822	7,265,500
Training					
Community Training Centres	0	1,630,576	612,430	2,243,006	1,667,609
Skills Training	0	1,296,332	919,662	2,215,994	1,576,928
Local Training Initiatives	0	693,458	614,916	1,308,374	780,253
Training Centre Staff & Operations	701,364	361,525	0	1,062,889	1,076,660
Specialist Training Providers (STP)	0	507,964	368,252	876,216	785,691
Traineeships	0	182,135	226,099	408,234	89,726
Bridging Foundation & Skills Training	0	205,998	101,258	307,256	0
Apprenticeship	0	237,796	0	237,796	0
Evening Courses	42,417	46,713	0	89,130	0
	743,781	5,162,497	2,842,617	8,748,895	5,976,867
Total	5,704,890	6,294,357	4,173,470	16,172,717	13,242,367

Further Education and Training Payments

These relate to the provision of Further Education and Training programmes in 34 locations, catering for 8,315 participants.

9 Student Support Services

Grants and Scholarships	0	13,608	0	13,608	13,682
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10 Youth Services

Youth Club VFM Projects	0	460,747	0	460,747	0
Youth Work Act	109,501	182,464	0	291,965	101,319
Special Projects Youth-SPY	0	76,653	0	76,653	209,424
Youth Work Capital	0	25,307	0	25,307	219,345
Youth Club Grant	0	0	0	0	41,158
Local Voluntary Youth Council	0	0	0	0	13,014
	109,501	745,171	-	854,672	584,260

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

11 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office	Further Education and Training	Student Support Services	Programme Youth Services	Agencies and Self-financing	Capital	Total Year Ended 31/12/2017	Total Year Ended 31/12/2016
	€	€	€	€	€	€	€	€
State funding received	34,067,130					1,155,003	35,222,133	33,510,714
Department of Education and Skills							16,600,500	13,707,519
SOLAS		16,600,500		820,556			820,556	607,885
Department of Children and Youth Affairs					416,338		416,338	316,004
Department of Employment Affairs and Social Protection					227,095		227,095	227,095
Department of Children and Youth Affairs					184,444		184,444	111,409
Léargas					153,067		153,067	148,064
Dublin and Dunlaoghaire ETB					110,769		110,769	111,590
City of Dublin ETB					69,080		69,080	87,352
Higher Education Authority					47,323		47,323	105,623
State Exams Commission					19,091		19,091	24,829
Health Service Executive								8,000
National Council for Special Education								
Non-State funding applied to State-funded schemes	34,067,130	16,600,500	-	820,556	1,227,207	1,155,003	53,870,396	48,966,084
Other		13,769				92,799	106,568	32,447
Parents/Students - tuition and repeat exam fees	87,229						87,229	
Irish Public Bodies - dividends	68,598						68,598	42,140
Bank - interest	185						185	1,000
	156,012	13,769	-	-	-	92,799	262,580	75,587
Other Non-State funding								
Parents/Students					1,626,884		1,626,884	1,525,180
Other					221,292		221,292	
	-	-	-	-	1,848,176	-	1,848,176	1,525,180
Total	34,223,142	16,614,269	-	820,556	3,075,383	1,247,802	55,981,152	50,566,851

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

12 State Funding

	Primary Grantor Department/Office	2017		2017		2017		2017		2017		2017	
		Final Grant awarded	Amount due from/ (deferred income) grantor ^a	Receipts direct from Grantor	Receipts from other sources ^{b,c}	Total receipts	Cash expenditure ^d	Change in debtors and accruals	Surplus retained/ (deficit incurred)	Amount due from/ (deferred income) grantor ^a	€	€	€
Education and Skills Post Primary Schools and Head Office	Pay ^e	29,612,609	(113,300)	(29,612,609)	(1,588,925)	(31,201,534)	31,212,527	(56,608)					
	Non-Pay	1,992,533	1,309,118	(1,992,533)	(139,005)	(2,131,538)	1,927,888	(95,887)					(158,915)
	Associated Programmes	873,063	(755,674)	(873,063)	(17,007)	(890,070)	1,107,220	(41,350)					(579,874)
	Capital	1,155,003	(306,510)	(1,155,003)	(92,799)	(1,247,802)	1,051,743						(502,569)
Student Support			(173,187)				13,608						(159,579)
Total Education and Skills ^e		33,633,208	(39,553)	(33,633,208)	(1,837,736)	(35,470,944)	35,312,986	(193,845)					(1,409,607)
Other Funders	SOLAS												
	Department of Children and Youth Affairs	16,600,500	(248,270)	(16,600,500)	(13,769)	(16,614,269)	16,172,717	33,695					(656,127)
	Department of Employment Affairs and Social Protection	820,556	(74,159)	(820,556)		(820,556)	854,672	(24,675)					(64,718)
	Department of Children and Youth Affairs	416,338	(10,131)	(416,338)		(416,338)	399,375	19,900					(7,194)
	Leargas	227,095	(115,865)	(227,095)		(227,095)	233,091	(789)					(110,658)
	Dublin and Dunlaoghaire ETB	184,444	(19,904)	(184,444)		(184,444)	149,459	(6,952)					(61,841)
	City of Dublin ETB	153,067	(39,089)	(153,067)		(153,067)	68,390	2,543					(121,223)
	Higher Education Authority	110,769	(9,811)	(110,769)		(110,769)	95,661	1,163					(23,756)
	State Exams Commission	69,080	(85,588)	(69,080)		(69,080)	35,374	(2,684)					(121,978)
	Health Service Executive	47,323	(2,728)	(47,323)		(47,323)	98,602						48,551
	Health Service Executive	14,791	(80,002)	(14,791)		(14,791)	42,383	(1,963)					(54,373)
	Health Service Executive	2,300	(2,506)	(2,300)		(2,300)	3,000	855					(951)
Agency - Regional Drugs Task Fund		2,000	(9,595)	(2,000)		(2,000)							(11,595)
Total Other		18,648,263	(697,648)	(18,648,263)	(13,769)	(18,662,032)	18,152,724	21,093					(1,185,863)
Total		52,281,471	(737,201)	(52,281,471)	(1,851,505)	(54,132,976)	53,465,710	(172,752)					(2,595,470)

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

a Opening balances

Post-Primary Schools and Head Office Pay and Non-Pay grants are funded by the Department of Education and Skills having regard to anticipated income from other sources. In the case of Non-Pay, a shortfall in income that leads to excess expenditure gives rise to a deficit. Excess income is due to the Department and is not considered part of the current year grant funding - in 2017, income exceed the anticipated receipts by €8,670.

b Receipts from other sources

Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €29,612,609 and retained superannuation deductions of €1,571,000. In the event, receipts relating to superannuation deductions retained by Tipperary ETB were €1,588,925 (€17,925 greater than anticipated) and are included in receipts from the Department of Education and Skills in Note 11 - Funding.

c Receipts from other sources

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further education programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. In 2017, non-pay expenditure and the further education limits were not exceeded.

d Cash expenditure

The difference between the total amount paid directly by State Departments/offices of €33,633,208 above and the total in Note 11 Funding of €35,222,133 is represented by the Superannuation retained of €1,588,925.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

	31/12/2017	31/12/2016
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Department of Education and Skills	35,720	9,573
Amount due from SOLAS	980,988	342,224
Amount due from Department of Children and Youth Affairs	326,875	18,947
	1,343,583	370,744
14 Current Assets - Capital State Grants		
Amount due from Department of Education and Skills	0	0
	0	0
15 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	48,551	18,937
Amount due from Other Programme Funders (Non-State)	11,805	25,481
	60,356	44,418

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

	31/12/2017 €	31/12/2016 €
16 Current Liabilities - Recurrent State Grants		
Amount due to Department of Education and Skills		
Pay Grant Unspent	140,991	104,592
Associated Grants Unspent	615,595	802,859
Local Receipts / Receivables Excess	26,595	14,639
Scholarship Grants Unspent	159,579	173,187
Amount due to SOLAS	1,637,118	590,494
Amount due to Department of Children and Youth Affairs	391,593	93,106
	2,971,471	1,778,877
17 Current Liabilities - Capital State Grants		
Amount held for Department of Education and Skills	502,570	311,104
	502,570	311,104
18 Current Liabilities - Other Recurrent Income		
Amount held for Other Programme Funders (State)	513,568	391,428
Amount held for Other Programme Funders (Non-State)	1,418,330	1,408,131
	1,931,898	1,799,559
19 Pay and Expense Liabilities		
Pay Liabilities	276,928	368,590
Expense Liabilities	1,407,522	1,460,018
	1,684,450	1,828,608

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

20 Movement in Other Net Current Assets

	Balance as at 31/12/2017	Balance as at 31/12/2016	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,343,583	370,744	972,839
Increase/(Decrease) in Capital State Grants Receivable	0	0	0
Increase/(Decrease) in Other Recurrent Income Receivable	60,356	44,418	15,938
	<u>1,403,939</u>	<u>415,162</u>	<u>988,777</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,971,471	1,778,877	(1,192,594)
(Increase)/Decrease in Capital State Grant Liabilities	502,570	311,104	(191,466)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,931,898	1,799,559	(132,339)
(Increase)/Decrease in Pay and Expense Liabilities	1,684,450	1,828,608	144,158
	<u>7,090,389</u>	<u>5,718,148</u>	<u>(1,372,241)</u>
			<u><u>(383,464)</u></u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

21 Remuneration

	2017	2016
	€	€
(a) Aggregate Employee Benefits	37,680,437	34,848,478
Staff Short-term benefits - Overtime	35,890	45,002
	<u>37,716,327</u>	<u>34,893,480</u>
(b) Staff Short-Term Benefits		
Overtime Pay including Employer's PRSI	35,890	45,002
	<u>35,890</u>	<u>45,002</u>

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

Pay range*	No. Employees	Cost in 2017 €
0 - 59,999	887	18,524,913
60,000 - 69,999	148	9,623,902
70,000 - 79,999	92	6,739,732
80,000 - 89,999	12	1,042,578
90,000 - 99,999	12	1,130,417
100,000 - 110,000	5	530,162
> 110,000	1	124,623
Total:	1,157	37,716,327

* Pay ranges include employers' PRSI.

(c) Termination Benefits

There were no termination benefit settlements during the year.

(d) Key Management Personnel

Key management personnel in Tipperary ETB consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	2017	2016
	€	€
Salary	372,194	286,555
Allowances	-	-
Termination Benefits	-	-
	<u>372,194</u>	<u>286,555</u>

(e) Chief Executive Salary and Benefits

	2017	2016
	€	€
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Basic Salary	113,374	118,406
Other	0	0
	<u>113,374</u>	<u>118,406</u>

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

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

22 Board members' expenses

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

The aggregate expenses paid to each member in the year ended the 31 December 2017 were:

Tipperary ETB	Total Amount Paid	Statutory Meetings	Attendance at Conferences/Seminars/Other	Interviews	Meetings Attended
John Hogan	5,928	3,052	1,959	917	6
Liam Ahern	5,922	3,565	1,440	917	6
Eddie Morrissey	4,737	1,976	504	2,257	4
Mary Hanna Hourigan	3,267	1,645		1,622	5
Fiona Bonfield	2,398	847		1,551	4
Anna Tuohy Halligan	2,336	1,138		1,198	5
Roger Kennedy	1,383	819		564	6
Michael Power	1,310	1,169		141	6
Joe Murphy	1,141	496	433	212	3
Kieran Bourke	734	425	309		5
Josephine Cahill	539	274	265		6
Siobhan Ambrose	373	373			4
David Dunne	357	357			3
John Fahey	334	334			5
Joe Bourke	327	327			5
Stella Ahearne	308	308			5
Imelda Goldsboro	223	223			1
Seamus Lahart	191	191			5
Margaret Mary O'Dwyer	65	65			1
Catherine Carey	0				1
Michael Lowry	0				3
Total Amount Paid	€31,873	€17,584	€4,910	€9,379	

John Hogan is the Tipperary ETB representative on the board of Education and Training Boards Ireland.

Joe Murphy is the Tipperary ETB representative on the National Parents Council.

23 Chief Executive's Travel Expenses

	2017 €	2016 €
Domestic Travel	8,344	8,954
Foreign Travel	0	0
	<u>8,344</u>	<u>8,954</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

24 Capital Commitments

At the date of approval of the financial statements Tipperary ETB had committed and contracted for payments of €78,320.

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

25 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2017.

26 Pension Related Deduction

€ 1,417,012 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

27 Annual Contribution to Education and Training Boards Ireland.

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

28 Ordinary General and Post Primary Non Pay Grant

All ETBs were requested by the Department of Education and Skills in the years 2013,2014 and 2015 to provide the same level of service as they had in 2012. As the Ordinary Non Pay Grant had been reduced in the Service Plan Letter for each of these years, the Department of Education and Skills acknowledged that ETBS would have to incur a deficit.

Approval was granted by the Department of Education and Skills in each of the above years to incur expenditure up to the level of the 2012 General and Post Primary Non Pay Grant.

The accumulated Revenue Deficit of €1,025,480 as at 31/12/2015 is a result of this instruction by the Department of Education and Skills. This deficit is included in the Revenue Deficit of €1,025,032 as at 31/12/2017.

Tipperary Education and Training Board

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

29 Tipperary ETB provides educational services from the properties listed below:

Category	Location	Status	Annual Rent	Lease expiry
Administrative Offices				
Nenagh Head Office	Nenagh	Owned	N/A	N/A
Clonmel Office	Clonmel	Leased	€ 50,000	01/05/2019
Lifelong Learning Centre	Nenagh	Leased	€ 28,000	12/06/2019
Further Education and Training Offices	Clonmel	Leased	€ 35,360	28/02/2019
Schools				
Borrisokane Community College	Borrisokane	Owned	N/A	N/A
Central Technical Institute	Clonmel	Owned	N/A	N/A
Colaiste Cluain Meala	Clonmel	Owned	N/A	N/A
Colaiste Dun Iascaigh	Cahir	Owned	N/A	N/A
Colaiste Mhuire Co-Ed	Thurles	Owned	N/A	N/A
Colaiste Phobal Roscrea	Roscrea	Owned	N/A	N/A
Comeragh College	Carriock-on-Suir	Owned - PPP/DES	N/A	N/A
Nenagh College	Nenagh	Owned	N/A	N/A
Newport College	Newport	Owned	N/A	N/A
Scoil Ruain	Killenaule	Owned	N/A	N/A
St Alibes	Tipperary Town	Owned	N/A	N/A
Templemore College of Further Education	Templemore	Owned	N/A	N/A
Centres				
Adult Literacy Centre	Clonmel	Leased	€ 5,000	01/10/2035
BTEI Centre	Clonmel	Leased	€ 20,800	01/10/2021
Colaiste Eile	Thurles	Leased	€ 65,000	01/03/2022
Further Education Centre	Cahir	Owned	N/A	N/A
Further Education Centre	Killenaule	Owned	N/A	N/A
Further Education/Youth Centre	Cashel	Owned	N/A	N/A
Kickham Barracks	Clonmel	Annual Licence	€ 500	31/12/2018
Roscrea Education Centre	Roscrea	Leased	€ 40,000	01/06/2017
Teach An Leinn	Nenagh	Owned	N/A	N/A
Templemore College of Further Education	Templemore	Owned	N/A	N/A
Tipperary Technology Park	Tipperary Town	Annual Licence	€ 21,323	31/08/2017
Youthreach Centre	Cappawhite	Owned	N/A	N/A
Total Tipperary ETB Lease Costs			€ 265,983	

Comeragh College was built and is now maintained under the terms of a contract between a public private partnership company and the Department of Education and Skills.

Tipperary ETB (TETB) entered an Agreement for Lease for a premises at Archerstown Industrial Estate in Thurles in August 2017. This premises will be used primarily to operate apprenticeship courses funded by SOLAS. This agreement provides for TETB to lease the premises over a 10 year period commencing on the completion of certain fit-out works by the landlord. This lease is expected to commence in early 2018. The annual rent, including maintenance charges, is €345,000.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

29 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2017 were approved by the Board of Tipperary ETB on 27/3/2018.