

Company Number: 273863

**Leitrim Association of People With Disabilities CLG**

(A company limited by guarantee, without a share capital)

**Directors' Report and Financial Statements**

**for the year ended 31 December 2016**

Casey Accountants UC  
Chartered Certified Accountants and Statutory Auditors  
4 Townspark Centre  
Carrick on Shannon  
Co Leitrim

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

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# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## DIRECTORS AND OTHER INFORMATION

### Directors

Brigid Mc Gourty  
John Rooney  
Dolores Tiernan (Resigned 1 January 2016)  
Ita Flynn  
Kevin Mc Gill  
Jim Kelly (Resigned 4 October 2016)  
Bernie Fox (Resigned 4 October 2016)  
Mary Curran  
Terence Williams  
Donal Fox  
Teresa Brigdale Dean  
Joe McGivern  
Anne Reynolds (Appointed 4 October 2016)  
Edward Mc Gowan (Appointed 4 October 2016)

### Company Secretary

Rosaleen Kielty

### Company Number

273863

### Charity Number

12005

### Registered Office and Business Address

Station Road  
Mohill  
Co Leitrim

### Auditors

Casey Accountants UC  
Chartered Certified Accountants and Statutory Auditors  
4 Townspark Centre  
Carrick on Shannon  
Co Leitrim

### Bankers

Bank of Ireland  
Mohill  
Co. Leitrim.

### Solicitors

Gerard M Kilraine & Co  
Hillstreet  
Mohill  
Co Leitrim

### Members

Bernie Fox (Treasurer)  
Kevin Mc Gill (Chairperson)  
Rosaleen Kielty (Secretary)

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2016

The directors present their report and the audited financial statements for the year ended 31 December 2016.

### Principal Activity

The company is a non profit making organisation. The principal activity of the company is to provide a service which enables the improvement of the quality of life of people with disabilities.

The Action Ability centre in Mohill is available to local groups and individuals for training and social and recreational events. The fully equipped training room with kitchen facilities is available for hire to groups and individuals.

The Company is limited by guarantee not having a share capital.

### Principal Risks and Uncertainties

The principal risks and uncertainties facing LAPWD CLG is the overdependence on the HSE contract, any loss or reduction in funding places huge pressure on the company's resources. Our Service Level Agreement is negotiated and put in place on an annual basis. Revenue generation is limited. The absorption of our HSE room rental income into funding for services is a challenge. There is also a need to hold in place a contingency fund at all times to cover redundancy of staff if the HSE contract was lost.

### Financial Results

The (deficit)/surplus for the year after providing for depreciation amounted to €(19,510) (2015 - €13,927).

At the end of the year the company has assets of €779,169 (2015 - €814,911) and liabilities of €520,300 (2015 - €536,532). The net assets of the company have decreased by €(19,510).

### Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Brigid Mc Gourty

John Rooney

Dolores Tiernan (Resigned 1 January 2016)

Ita Flynn

Kevin Mc Gill

Jim Kelly (Resigned 4 October 2016)

Bernie Fox (Resigned 4 October 2016)

Mary Curran

Terence Williams

Donal Fox

Teresa Brigdale Dean

Joe McGivern

Anne Reynolds (Appointed 4 October 2016)

Edward Mc Gowan (Appointed 4 October 2016)

The secretary who served throughout the year was Rosaleen KIELTY

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

The ongoing funding arrangement based on an annual agreement leaves us unable to plan future activities other than the current personal assistant service. We have identified other areas for development, eg working in partnership with other statutory and non-statutory bodies re piloting purpose built and supported living accommodation for younger members with disabilities in Leitrim.

### Post Balance Sheet Events

There have been no significant events affecting the company since the year-end.

### Auditors

The auditors, Casey Accountants UC, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2016

### Compliance Statement

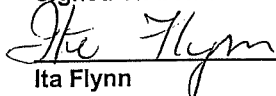
The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:"

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the year

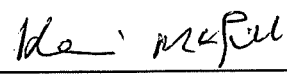
### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Station Road, Mohill, Co Leitrim.

Signed on behalf of the board

  
\_\_\_\_\_  
Ita Flynn  
Director

31 March 2017

  
\_\_\_\_\_  
Kevin Mc Gill  
Director

31 March 2017

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2016

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

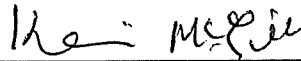
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Ita Flynn  
Director

31 March 2017



Kevin Mc Gill  
Director

31 March 2017

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

We have audited the financial statements of Leitrim Association of People With Disabilities CLG for the year ended 31 December 2016 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors, including 'APB Ethical Standard - Provisions Available for Small Entities (Revised)', in the circumstances set out in Note 5 to the financial statements.

### Scope of the 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 the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements

In our opinion the financial statements:

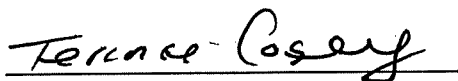
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its results for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

### Matters on which we are required to report by the Companies Act 2014.

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.



Terence Casey

for and on behalf of

**CASEY ACCOUNTANTS UC**

Chartered Certified Accountants and Statutory Auditors

4 Townspark Centre

Carrick on Shannon

Co Leitrim

31 March 2017

# Leitrim Association of People With Disabilities CLG

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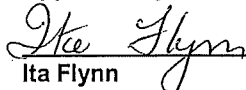
## INCOME AND EXPENDITURE ACCOUNT

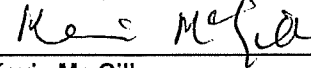
for the year ended 31 December 2016

	Notes	2016 €	2015 €
Income	6	723,674	660,652
Expenditure		(743,249)	(646,845)
(Deficit)/surplus on ordinary activities before interest		(19,575)	13,807
Interest receivable and similar income	8	65	120
<b>Total Comprehensive Income</b>		<b>(19,510)</b>	<b>13,927</b>
Retained surplus brought forward		278,379	264,452
<b>Retained surplus carried forward</b>		<b>258,869</b>	<b>278,379</b>

The company has no recognised gains or losses other than the results for the year. The results for the year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 31 March 2017 and signed on its behalf by:

  
Ita Flynn  
Director

  
Kevin Mc Gill  
Director



# Leitrim Association of People With Disabilities CLG

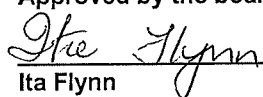
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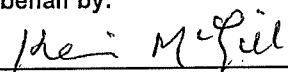
## BALANCE SHEET

as at 31 December 2016

	Notes	2016 €	2015 €
<b>Fixed Assets</b>			
Tangible assets	10	<u>512,557</u>	<u>523,852</u>
<b>Current Assets</b>			
Debtors	11	14,190	58,586
Cash and cash equivalents		<u>252,422</u>	<u>232,473</u>
		<u>266,612</u>	<u>291,059</u>
Creditors: Amounts falling due within one year	12	<u>(3,376)</u>	<u>(4,964)</u>
<b>Net Current Assets</b>		<u>263,236</u>	<u>286,095</u>
<b>Total Assets less Current Liabilities</b>		<u>775,793</u>	<u>809,947</u>
Government grants	13	<u>(516,924)</u>	<u>(531,568)</u>
<b>Net Assets</b>		<u><u>258,869</u></u>	<u><u>278,379</u></u>
<b>Reserves</b>			
Income and expenditure account		<u>258,869</u>	<u>278,379</u>
<b>Members' Funds</b>		<u><u>258,869</u></u>	<u><u>278,379</u></u>

Approved by the board on 31 March 2017 and signed on its behalf by:

  
Ita Flynn  
Director

  
Kevin Mc Gill  
Director

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## CASH FLOW STATEMENT

for the year ended 31 December 2016

	Notes	2016 €	2015 €
<b>Cash flows from operating activities</b>			
(Deficit)/surplus for the year		(19,510)	13,927
Adjustments for:			
Interest receivable and similar income		(65)	(120)
Depreciation		13,641	17,783
Surplus/Deficit on disposal of tangible fixed assets		504	-
Amortisation of government grants		(14,644)	(17,799)
		<u>(20,074)</u>	<u>13,791</u>
Movements in working capital:			
Movement in debtors		44,396	(28,388)
Movement in creditors		(1,588)	(5,968)
		<u>22,734</u>	<u>(20,565)</u>
<b>Cash flows from investing activities</b>			
Interest received		65	120
Payments to acquire tangible fixed assets		(2,850)	-
Receipts from sales of intangible assets		(504)	-
Receipts from sales of tangible fixed assets		504	-
		<u>(2,785)</u>	<u>120</u>
<b>Net cash (used in)/generated from investment activities</b>		<u>(2,785)</u>	<u>120</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>19,949</u>	<u>(20,445)</u>
<b>Cash and cash equivalents at beginning of financial year</b>		<u>232,473</u>	<u>252,918</u>
<b>Cash and cash equivalents at end of financial year</b>	17	<u><u>252,422</u></u>	<u><u>232,473</u></u>

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

### 1. GENERAL INFORMATION

Leitrim Association of People With Disabilities CLG is a company limited by guarantee incorporated in the Republic of Ireland.

### 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2016 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council. No changes arose as a result of the transition to FRS102. There have been no transitional adjustments made.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

#### Income

Income comprises of grants and funds receivable from funding agencies, donations, sponsorship, rental and bus income, income from private PA service and income from miscellaneous sources received during the year.

#### Retained earnings

The directors have decided to disclose the changes in retained earnings in the Profit and Loss Account.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### Employee benefits

LAPWD CLG has appointed Bank of Ireland to facilitate access to a Personal Retirement Savings Account (PRSA) for all employees. No contributions are made by LAPWD CLG and at present no employees are availing of the scheme.

### Taxation

The company is a registered charity and is also exempt from filing corporation tax with the revenue commissioners. It's registered charity number is 20034283 and it's CHY number is 12005.

### 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below .

#### (a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

### 4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 5. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to advise on taxation issues to the Revenue and to assist with the preparation of the financial statements.

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### 6. INCOME

The income for the year has been derived from:-

	2016	2015
	€	€
Health Service Executive	567,065	560,030
Leitrim Development Company Grants	-	2,400
PWDI Grants	951	2,056
Donations	12,420	7,874
CIL Incare Grant	-	2,888
HSE Respite Grant	1,410	1,024
Other income	127,184	66,581
Other operating income	14,644	17,799
	<u>723,674</u>	<u>660,652</u>

Other Income income comprises membership fees, rental and bus income, private PA service income, and miscellaneous income

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing a service to enable the improvement of quality of life for people with disabilities

### 7. OPERATING (DEFICIT)/SURPLUS

	2016	2015
	€	€
Operating (deficit)/surplus is stated after charging/(crediting):		
Depreciation of tangible fixed assets	13,641	17,783
on disposal of intangible fixed assets	504	-
Amortisation of Government grants	(14,644)	(17,799)
	<u></u>	<u></u>

### 8. INTEREST RECEIVABLE AND SIMILAR INCOME

	2016	2015
	€	€
Bank interest	65	120
	<u></u>	<u></u>

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### 9. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2016 Number	2015 Number
Manager	1	1
Administration	2	2
PA Support	1	1
PAs	48	44
Cleaner	1	1
	<u>53</u>	<u>49</u>

The staff costs comprise:

	2016 €	2015 €
Wages and salaries	617,726	530,961
Social welfare costs	56,995	48,146
	<u>674,721</u>	<u>579,107</u>

### 10. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost or Valuation</b>				
At 1 January 2016	639,086	55,078	35,689	729,853
Additions	-	2,850	-	2,850
Disposals	-	(24,060)	-	(24,060)
At 31 December 2016	<u>639,086</u>	<u>33,868</u>	<u>35,689</u>	<u>708,643</u>
<b>Depreciation</b>				
At 1 January 2016	117,752	52,560	35,689	206,001
Charge for the year	12,782	859	-	13,641
On disposals	-	(23,556)	-	(23,556)
At 31 December 2016	<u>130,534</u>	<u>29,863</u>	<u>35,689</u>	<u>196,086</u>
<b>Net book value</b>				
At 31 December 2016	<u>508,552</u>	<u>4,005</u>	<u>-</u>	<u>512,557</u>
At 31 December 2015	<u>521,334</u>	<u>2,518</u>	<u>-</u>	<u>523,852</u>

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

### 10.1. TANGIBLE FIXED ASSETS PRIOR YEAR

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost or Valuation</b>				
At 31 December 2015	639,086	55,078	35,689	729,853
<b>Depreciation</b>				
At 1 January 2015	104,970	52,020	31,227	188,217
Charge for the year	12,782	540	4,462	17,784
At 31 December 2015	117,752	52,560	35,689	206,001
<b>Net book value</b>				
At 31 December 2015	<u>521,334</u>	<u>2,518</u>	-	<u>523,852</u>
At 31 December 2014	<u>534,116</u>	<u>3,058</u>	<u>4,462</u>	<u>541,636</u>
<b>11. DEBTORS</b>			2016 €	2015 €
Trade debtors			8,382	6,716
Other debtors			-	37,000
Prepayments and accrued income			5,808	14,870
			<u>14,190</u>	<u>58,586</u>
<b>12. CREDITORS</b>			2016 €	2015 €
<b>Amounts falling due within one year</b>				
Payments received on account			773	2,361
Accruals			2,603	2,603
			<u>3,376</u>	<u>4,964</u>
<b>13. GOVERNMENT GRANTS DEFERRED</b>			2016 €	2015 €
At 1 January 2016			531,568	549,367
<b>Amortisation</b>				
Amortised in year			(14,644)	(17,799)
<b>Net book value</b>				
At 31 December 2016			<u>516,924</u>	<u>531,568</u>

### 14. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### 15. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2016.

### 16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

### 17. CASH AND CASH EQUIVALENTS

	2016	2015
	€	€
Cash and bank balances	148,770	128,886
Cash equivalents	103,652	103,587
	<u>252,422</u>	<u>232,473</u>

### 18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 31 March 2017.



**LEITRIM ASSOCIATION OF PEOPLE WITH DISABILITIES CLG**  
(A company limited by guarantee, without a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

# Leitrim Association of People With Disabilities CLG

(A company limited by guarantee, without a share capital)

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

### DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2016

	2016 €	2015 €
<b>Income</b>		
Health Service Executive funding	567,065	560,030
Leitrim Development Company grants	-	2,400
PWDI grants	951	2,056
Donations	12,420	7,874
CIL Incare grant	-	2,888
Health Service Executive respite grant	1,410	1,024
Rental income-HSE	6,040	6,040
Training Room income	1,545	1,420
Mini Bus income	2,635	2,825
Membership fees	455	565
Other Income-I.D. services	116,509	51,148
Other income	-	4,583
Amortisation of government grants	14,644	17,799
	<u>723,674</u>	<u>660,652</u>
<b>Expenditure</b>		
Wages and salaries	617,726	530,961
Social welfare costs	56,995	48,146
Staff training	1,094	786
PWDI - training	978	1,406
Rates	166	138
Insurance	6,307	7,559
Light and heat	3,093	4,587
Cleaning	1,627	1,454
Repairs and maintenance	13,339	2,843
Printing, postage and stationery	3,054	3,525
Telephone	2,060	2,216
Computer costs	970	2,359
Motor expenses	3,277	5,806
Travelling and entertainment	4,562	5,520
Legal and professional	2,706	-
Bank charges	599	526
General expenses	5,160	3,899
HSE- respite	1,410	964
Leitrim Development Company - re training	-	400
CIL Incare -spending of grant	-	3,113
Company secretarial fees	20	20
Subscriptions	455	231
Profits/losses on disposal of intangibles	504	-
Auditor's remuneration	3,506	2,603
Depreciation	13,641	17,783
	<u>743,249</u>	<u>646,845</u>
<b>Miscellaneous income</b>		
Bank interest	65	120
	<u>65</u>	<u>120</u>
<b>Net (deficit)/surplus</b>	<u>(19,510)</u>	<u>13,927</u>