

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 2017**

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**

<b>Directors</b>	Brigid Mc Gourty John Rooney Ita Flynn Kevin Mc Gill Mary Curran Terence Williams Donal Fox Teresa Brigdale Dean Joe McGivern Anne Reynolds Edward Mc Gowan Peter Kearns (Appointed 24 May 2017) Elizabeth Gilpin (Appointed 24 May 2017)
<b>Company Secretary</b>	Rosaleen Kielty
<b>Company Number</b>	273863
<b>Charity Number</b>	12005
<b>Registered Office and Business Address</b>	Station Road Mohill Co Leitrim
<b>Auditors</b>	Casey Accountants UC Chartered Certified Accountants and Statutory Auditors 4 Townspark Centre Carrick on Shannon Co Leitrim
<b>Bankers</b>	Bank of Ireland Mohill Co. Leitrim.
<b>Solicitors</b>	Gerard M Kilraine & Co Hillstreet Mohill Co Leitrim
<b>Members</b>	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 2017

The directors present their report and the audited financial statements for the year ended 31 December 2017.

### **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.

### **Financial Results**

The surplus/(deficit) for the year after providing for depreciation amounted to €22,681 (2016 - €(19,510)).

At the end of the year, the company has assets of €795,751 (2016 - €779,169) and liabilities of €514,201 (2016 - €520,300). The net assets of the company have increased by €22,681.

### **Directors and Secretary**

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

Brigid Mc Gourty  
John Rooney  
Ita Flynn  
Kevin Mc Gill  
Mary Curran  
Terence Williams  
Donal Fox  
Teresa Brigdale Dean  
Joe McGivern  
Anne Reynolds  
Edward Mc Gowan  
Peter Kearns (Appointed 24 May 2017)  
Elizabeth Gilpin (Appointed 24 May 2017)

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 2017

### 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

29 March 2018

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

29 March 2018

# 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 2017

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

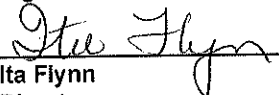
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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:

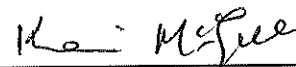
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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

29 March 2018

  
Kevin Mc Gill  
Director

29 March 2018

# **INDEPENDENT AUDITOR'S REPORT**

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

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

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Leitrim Association of People With Disabilities CLG ('the company') for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

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 2017 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with 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.

# **INDEPENDENT AUDITOR'S REPORT**

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

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

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

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 for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

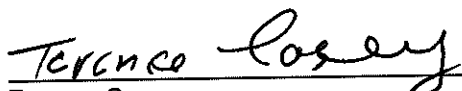
#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

#### **The purpose of our audit work and to whom we owe our responsibilities**

Our 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 any 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.



**Terence Casey**

for and on behalf of

**CASEY ACCOUNTANTS UC**

Chartered Certified Accountants and Statutory Auditors

4 Townspark Centre

Carrick on Shannon

Co Leitrim

**29 March 2018**



# Leitrim Association of People With Disabilities CLG

## APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

### Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 our 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.
- 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as going concerns. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as going concerns.
- 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.

We 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 we identify during our audit.

# Leitrim Association of People With Disabilities CLG

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

## INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income		661,198	723,674
Expenditure		(638,619)	(743,249)
Surplus/(deficit) before interest		22,579	(19,575)
Interest receivable and similar income		102	65
Surplus/(deficit) for the year		22,681	(19,510)
Total Comprehensive Income		22,681	(19,510)
Retained surplus brought forward		258,869	278,379
Retained surplus carried forward		281,550	258,869

Approved by the board on 29 March 2018 and signed on its behalf by:

  
Ita Flynn  
Director

  
Kevin Mc Gill  
Director

# Leitrim Association of People With Disabilities CLG

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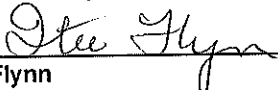
## BALANCE SHEET

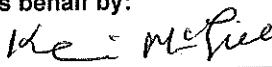
as at 31 December 2017

	Notes	2017 €	2016 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>513,672</u>	<u>512,557</u>
<b>Current Assets</b>			
Debtors	8	21,046	14,190
Cash and cash equivalents		<u>261,033</u>	<u>252,422</u>
		<u>282,079</u>	<u>266,612</u>
<b>Creditors: Amounts falling due within one year</b>	9	<u>(2,733)</u>	<u>(3,376)</u>
<b>Net Current Assets</b>		<u>279,346</u>	<u>263,236</u>
<b>Total Assets less Current Liabilities</b>		<u>793,018</u>	<u>775,793</u>
Amounts falling due after more than one year		<u>(511,468)</u>	<u>(516,924)</u>
<b>Net Assets</b>		<u><u>281,550</u></u>	<u><u>258,869</u></u>
<b>Reserves</b>			
Income and expenditure account		<u>281,550</u>	<u>258,869</u>
<b>Members' Funds</b>		<u><u>281,550</u></u>	<u><u>258,869</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 29 March 2018 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 2017

	Notes	2017 €	2016 €
<b>Cash flows from operating activities</b>			
Surplus/(deficit) for the year		22,681	(19,510)
Adjustments for:			
Interest receivable and similar income		(102)	(65)
Depreciation		15,731	13,641
Surplus/deficit on disposal of intangible fixed assets		-	504
Amortisation of government grants		(15,956)	(14,644)
		<u>22,354</u>	<u>(20,074)</u>
Movements in working capital:			
Movement in debtors		(6,856)	44,396
Movement in creditors		(643)	(1,588)
		<u>14,855</u>	<u>22,734</u>
<b>Cash flows from investing activities</b>			
Interest received		102	65
Payments to acquire tangible fixed assets		(16,846)	(2,850)
Receipts from sales of intangible assets		-	(504)
Receipts from sales of tangible fixed assets		-	504
		<u>(16,744)</u>	<u>(2,785)</u>
<b>Cash flows from financing activities</b>			
Government grants		10,500	-
		<u>8,611</u>	<u>19,949</u>
<b>Net increase in cash and cash equivalents</b>		<u>8,611</u>	<u>19,949</u>
<b>Cash and cash equivalents at beginning of financial year</b>		<u>252,422</u>	<u>232,473</u>
<b>Cash and cash equivalents at end of financial year</b>	12	<u><u>261,033</u></u>	<u><u>252,422</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 2017

### 1. GENERAL INFORMATION

Leitrim Association of People With Disabilities CLG is a company limited by guarantee incorporated in 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 2017 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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" Section 1A, 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.

#### 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.

# 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 2017

### 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.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

### 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. 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.

5. OPERATING SURPLUS/(DEFICIT)	2017 €	2016 €
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible fixed assets	15,731	13,641
on disposal of intangible fixed assets	-	504
Amortisation of Government grants	(15,956)	(14,644)
	<u>          </u>	<u>          </u>

### 6. EMPLOYEES

The average monthly number of employees, including directors, during the year was as follows:

	2017 Number	2016 Number
Manager	1	1
Administration	2	2
PA Support	1	1
PAs	48	48
Cleaner	1	1
	<u>          </u>	<u>          </u>
	<u>53</u>	<u>53</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 2017

continued

### 7. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost or Valuation</b>				
At 1 January 2017	639,086	33,868	35,689	708,643
Additions	-	1,846	15,000	16,846
At 31 December 2017	<u>639,086</u>	<u>35,714</u>	<u>50,689</u>	<u>725,489</u>
<b>Depreciation</b>				
At 1 January 2017	130,534	29,863	35,689	196,086
Charge for the year	12,782	1,136	1,813	15,731
At 31 December 2017	<u>143,316</u>	<u>30,999</u>	<u>37,502</u>	<u>211,817</u>
<b>Net book value</b>				
At 31 December 2017	<u>495,770</u>	<u>4,715</u>	<u>13,187</u>	<u>513,672</u>
At 31 December 2016	<u>508,552</u>	<u>4,005</u>	-	<u>512,557</u>

### 8. DEBTORS

	2017 €	2016 €
Trade debtors	12,544	8,382
Prepayments	8,502	5,808
	<u>21,046</u>	<u>14,190</u>

### 9. CREDITORS

Amounts falling due within one year

	2017 €	2016 €
Payments received on account	130	773
Accruals	2,603	2,603
	<u>2,733</u>	<u>3,376</u>

### 10. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2017.

### 11. POST-BALANCE SHEET EVENTS

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

### 12. CASH AND CASH EQUIVALENTS

	2017 €	2016 €
Cash and bank balances	157,179	148,770
Cash equivalents	103,854	103,652
	<u>261,033</u>	<u>252,422</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 2017

continued

**13. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 29 March 2018.



**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 2017**

**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 2017

	2017	2016
	€	€
<b>Income</b>		
Health Service Executive funding	555,030	567,065
PWDI grants	-	951
Donations	2,190	12,420
Health Service Executive respite grant	-	1,410
Rental income-HSE	6,040	6,040
Training Room income	1,740	1,545
Mini Bus income	3,327	2,635
Membership fees	640	455
Other Income-I.D. services	76,275	116,509
Amortisation of government grants	15,956	14,644
	<u>661,198</u>	<u>723,674</u>
<b>Expenditure</b>		
Wages and salaries	531,109	617,726
Social welfare costs	48,423	56,995
Staff training	2,575	1,094
PWDI - training	-	978
Rates	-	166
Insurance	8,425	6,307
Light and heat	3,992	3,093
Cleaning	1,358	1,627
Repairs and maintenance	7,287	13,339
Printing, postage and stationery	3,013	3,054
Telephone	1,903	2,060
Computer costs	833	970
Motor expenses	2,975	3,277
Travelling and entertainment	3,590	4,562
Legal and professional	195	2,706
Bank charges	617	599
General expenses	3,350	5,160
HSE- respite	-	1,410
Company secretarial fees	20	20
Subscriptions	455	455
Profits/losses on disposal of intangibles	-	504
Auditor's remuneration	2,768	3,506
Depreciation	15,731	13,641
	<u>638,619</u>	<u>743,249</u>
<b>Miscellaneous income</b>		
Bank interest	102	65
	<u>102</u>	<u>65</u>
<b>Net surplus/(deficit)</b>	<u>22,681</u>	<u>(19,510)</u>