

Company Number: 273863

**Leitrim Association of People With Disabilities CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2019**

**Casey Accountants UC**  
**Chartered Certified Accountants and Statutory Auditors**  
**Bridge Street**  
**Carrick-On-Shannon**  
**Co. Leitrim**

**Leitrim Association of People With Disabilities CLG  
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**Leitrim Association of People With Disabilities CLG  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Brigid Mc Gourty John Rooney Ita Flynn Kevin Mc Gill (Resigned 1 October 2019) Mary Curran Terence Williams Donal Fox Teresa Brigdale Dean Anne Reynolds Edward Mc Gowan Peter Kearns Elizabeth Gilpin Phillip Mc Teigue (Appointed 1 October 2019)
<b>Company Secretary</b>	Karen McPartland
<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 Bridge Street 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>	Ita Flynn (Chairperson) Brigid McGourty (Treasurer) Karen McPartland (Secretary)

# Leitrim Association of People With Disabilities CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2019

The directors present their report and the audited financial statements for the financial year ended 31 December 2019.

### 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 for the financial year after providing for depreciation amounted to €75,092 (2018 - €28,043).

At the end of the financial year, the company has assets of €875,358 (2018 - €807,875) and liabilities of €490,671 (2018 - €498,280). The net assets of the company have increased by €75,092.

### Directors and Secretary

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

Brigid Mc Gourty  
John Rooney  
Ita Flynn  
Kevin Mc Gill (Resigned 1 October 2019)  
Mary Curran  
Terence Williams  
Donal Fox  
Teresa Brigdale Dean  
Anne Reynolds  
Edward Mc Gowan  
Peter Kearns  
Elizabeth Gilpin  
Philip Mc Telgue (Appointed 1 October 2019)

The secretary who served throughout the financial year was Karen McPartland.

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

### Future Developments

Post COVID 19 will be a challenge for us all. Thankfully during this crisis we have maintained all our Personal Assistant Services. Our main focus now is to work under the HSE guidelines, keeping our staff and Leaders safe and well.

Into the future we will strive to get our extra services up and running again, such as, ETB Classes, our Outreach clinics, Chime, Citizen Information, Country Market and Onside Programme. All this will be done under the guidance of public health advice.

### Post Balance Sheet Events

There have been no significant events affecting the company since the financial 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.

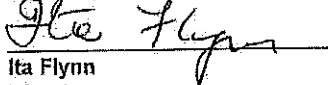
**Leitrim Association of People With Disabilities CLG**  
**DIRECTORS' REPORT**

for the financial year ended 31 December 2019.

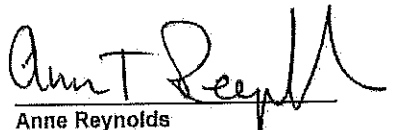
**Accounting Records**

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

26 May 2020.



Anne Reynolds  
Director

26 May 2020

**Leitrim Association of People With Disabilities CLG**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2019

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

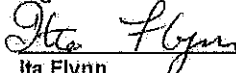
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland",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

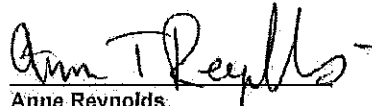
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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

26 May 2020

  
Anne Reynolds  
Director

26 May 2020

# **INDEPENDENT AUDITOR'S REPORT**

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

### **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 financial year ended 31 December 2019 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 2019 and of its surplus for the financial 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 for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 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:

- in our opinion, 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.

#### **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.

# **INDEPENDENT AUDITOR'S REPORT**

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

### **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 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.

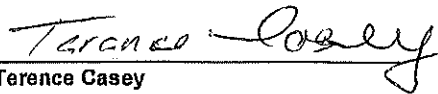
#### **Auditor's responsibilities for the audit of the financial statements**

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

Bridge Street

Carrick-On-Shannon

Co. Leitrim

**26 May 2020**



## 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 a going concern. 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 a going concern.
- 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.

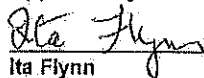
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

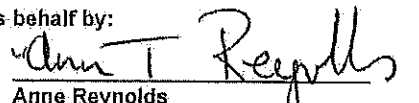
**Leitrim Association of People With Disabilities CLG**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2019

Notes	2019 €	2018 €
Income	725,459	638,215
Expenditure	<u>(650,460)</u>	<u>(610,273)</u>
Surplus before interest	74,999	27,942
Interest receivable and similar income	<u>93</u>	<u>101</u>
Surplus for the financial year	75,092	28,043
Total comprehensive income	75,092	28,043
Retained surplus brought forward	<u>309,595</u>	<u>281,552</u>
Retained surplus carried forward	<u><u>384,887</u></u>	<u><u>309,595</u></u>

Approved by the board on 28 May 2020 and signed on its behalf by:

  
 Ita Flynn  
 Director

  
 Anne Reynolds  
 Director

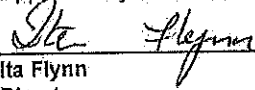
**Leitrim Association of People With Disabilities CLG**  
**BALANCE SHEET**

as at 31 December 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>			
Tangible assets	8	509,476	522,022
<b>Current Assets</b>			
Debtors	9	36,730	14,417
Cash and cash equivalents		329,153	271,436
		365,883	285,853
<b>Creditors: Amounts falling due within one year</b>	10	(3,239)	(2,768)
<b>Net Current Assets</b>		362,644	283,085
<b>Total Assets less Current Liabilities</b>		872,119	805,107
Amounts falling due after more than one year	11	(487,432)	(495,512)
<b>Net Assets</b>		384,687	309,595
<b>Reserves</b>			
Income and expenditure account		384,687	309,595
<b>Members' Funds</b>		384,687	309,595

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 26 May 2020 and signed on its behalf by:

  
 Ita Flynn  
 Director

  
 Anne Reynolds  
 Director

**Leitrim Association of People With Disabilities CLG**  
**CASH FLOW STATEMENT**

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		75,092	28,043
Adjustments for:			
Interest receivable and similar income		(93)	(101)
Depreciation		20,398	19,260
Surplus/deficit on disposal of tangible fixed assets		-	(8,000)
Amortisation of government grants		(16,596)	(15,956)
		<u>78,801</u>	<u>23,246</u>
<b>Movements in working capital:</b>			
Movement in debtors		(22,313)	6,629
Movement in creditors		471	35
		<u>56,959</u>	<u>29,910</u>
<b>Cash flows from investing activities</b>			
Interest received		93	101
Payments to acquire tangible fixed assets		(7,851)	(27,608)
Receipts from sales of tangible fixed assets		-	8,000
		<u>(7,758)</u>	<u>(19,507)</u>
<b>Cash flows from financing activities</b>			
Government grants		8,516	-
		<u>57,717</u>	<u>10,403</u>
<b>Net Increase in cash and cash equivalents</b>		<b>57,717</b>	<b>10,403</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>271,436</b>	<b>261,033</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>15</b>	<b><u>329,153</u></b>	<b><u>271,436</u></b>

# Leitrim Association of People With Disabilities CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

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

### 2. SUMMARY OF SIGNIFICANT 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 2019 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### 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**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued.

for the financial year ended 31 December 2019

**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.

**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. 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 AUDITS OF 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.

**6. OPERATING SURPLUS**

	2019	2018
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible fixed assets	20,398	19,260
Surplus on disposal of tangible fixed assets	-	(8,000)
Amortisation of Government grants	<u>(16,596)</u>	<u>(15,956)</u>

**Leitrim Association of People With Disabilities CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**7. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 51, (2018 - 51).

	2019 Number	2018 Number
Manager	1	1
Administration	2	2
PA Support	1	1
PAs	66	46
Cleaner	1	1
	<u>71</u>	<u>51</u>

**8. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost or Valuation</b>				
At 1 January 2019	639,086	36,563	41,759	717,408
Additions	-	6,034	1,817	7,851
At 31 December 2019	<u>639,086</u>	<u>42,597</u>	<u>43,576</u>	<u>725,259</u>
<b>Depreciation</b>				
At 1 January 2019	156,093	32,261	7,032	195,386
Charge for the financial year	12,782	2,169	5,447	20,398
At 31 December 2019	<u>168,875</u>	<u>34,430</u>	<u>12,479</u>	<u>215,784</u>
<b>Net book value</b>				
At 31 December 2019	<u>470,211</u>	<u>8,167</u>	<u>31,097</u>	<u>509,475</u>
At 31 December 2018	<u>482,993</u>	<u>4,302</u>	<u>34,727</u>	<u>522,022</u>

**9. DEBTORS**

	2019 €	2018 €
Trade debtors	13,674	4,869
Other debtors	14,378	-
Prepayments	8,678	9,548
	<u>36,730</u>	<u>14,417</u>

**10. CREDITORS**

	2019 €	2018 €
Amounts falling due within one year		
Accruals	3,239	2,768
	<u>3,239</u>	<u>2,768</u>

**11. CREDITORS**

	2019 €	2018 €
Amounts falling due after more than one year		
Government grants	487,432	495,512
	<u>487,432</u>	<u>495,512</u>

**Leitrim Association of People With Disabilities CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**12. 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.

**13. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2019.

**14. POST-BALANCE SHEET EVENTS**

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

**15. CASH AND CASH EQUIVALENTS**

	2019	2018
	€	€
Cash and bank balances	232,589	174,965
Cash equivalents	96,564	96,471
	<u>329,153</u>	<u>271,436</u>

**16. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 26 May 2020.



LEITRIM ASSOCIATION OF PEOPLE WITH DISABILITIES CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

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**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2019

	2019	2018
	€	€
<b>Income</b>		
Health Service Executive funding	523,030	523,901
Donations	4,568	2,290
HSE Mental Services Funding	12,527	-
HSE Learning Disability Funding	59,526	-
HSE Older Persons grant	7,566	-
HSE Funding JG	62,852	-
Private Funding Marist	2,860	-
Rental income-HSE	6,040	6,040
Training Room income	2,393	970
Mini Bus income	5,309	13,974
Membership fees	580	760
Other Income-I.D. services	21,573	74,294
Other income	59	30
Amortisation of government grants	16,596	15,956
	<u>725,459</u>	<u>638,215</u>
<b>Expenditure</b>		
Wages and salaries	533,514	501,937
Social welfare costs	45,287	45,056
Staff training	1,130	400
Insurance	12,915	11,620
Light and heat	4,110	3,992
Cleaning	1,535	1,152
Repairs and maintenance	3,260	5,914
Printing and stationery	2,379	2,705
Advertising	878	1,339
Telephone	2,828	2,404
Computer costs	1,319	2,404
Motor expenses	4,757	3,644
Travelling and entertainment	7,252	5,466
Legal and professional	615	2,583
Accountancy	-	165
Bank charges	504	600
General expenses	3,791	4,387
Garda Vetting	100	-
Company secretarial fees	206	20
Waste management and refuse	473	-
Subscriptions	441	437
Profits/losses on disposal of tangibles	-	(8,000)
Auditor's remuneration	2,768	2,788
Depreciation	20,398	19,260
	<u>650,460</u>	<u>610,273</u>
<b>Miscellaneous income</b>		
Bank interest	93	101
	<u>93</u>	<u>101</u>
<b>Net surplus</b>	<u>75,092</u>	<u>28,043</u>