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Company Number: 451100

Leitrim Integrated Development Company CLG
(A company limited by guarantee, without a share capital)

Directors' Report and Financial Statements

for the year ended 31 December 2016

Leitrim Integrated Development Company CLG

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

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Leitrim Integrated Development Company CLG

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

DIRECTORS AND OTHER INFORMATION

Directors

Patrick Monahan
Michael Dolan
Martha Mc Guinness
Josephine White
Philip Rooney
Gerry Philips
James Gallagher
Siobhan Finnegan Mc Elgunn
Michael Duignan
Tom Grady
Michelle Connolly
Michael Keaveney
John Comiskey
John Feely
Kathleen Mc Caffrey
Damien Brennan
Mary Mc Kiernan
Shane Kilrane

Company Secretary

Orla Blessing

Company Number

451100

Registered Office and Business Address

Church Street
Drumshanbo
Co Leitrim
Republic of Ireland

Auditors

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

Bankers

Bank of Ireland
Drumshanbo
Co Leitrim

Solicitors

Home & Farm Conveyancing Solicitors
Main Street
Manorhamilton
Co. Leitrim

Members

Orla Anne Blessing (Secretary)
Patrick Monahan (Chairperson)
Siobhan Finnegan Mc Elgunn (Treasurer)
Michael Dolan

Leitrim Integrated Development Company 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 principal activity of the company is to promote, support, assist and engage in social development, enterprise development and community development in County Leitrim. The company also has overall responsibility for rolling out the Rural Development Programme in the Leitrim region.

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

Principal Risks and Uncertainties

In common with other similar not for profit companies, Leitrim Integrated Development Company is dependent on the administration of various Government programmes for its funding. While there is a reasonable expectation that these funding streams will continue, there are no agreements beyond the end of 2017 for the SICAP programme and the end of 2020 for the RDP/Leader programme.

The SICAP programme will go to competitive tender in 2017 and there is the risk that the Company might not be successful. To mitigate the risk, the directors review all sources of income on an on-going basis. In addition reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure and future commitments.

Financial Results

The surplus for the year after providing for depreciation amounted to €9,210 (2015 - €2,850).

At the end of the year the company has assets of €1,728,499 (2015 - €1,435,445) and liabilities of €1,393,040 (2015 - €1,109,196). The net assets of the company have increased by €9,210.

Directors and Secretary

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

Patrick Monahan
Michael Dolan
Martha Mc Guinness
Josephine White
Philip Rooney
Gerry Philips
James Gallagher
Siobhan Finnegan Mc Elgunn
Michael Duignan
Tom Grady
Michelle Connolly
Michael Keaveney
John Comiskey
John Feely
Kathleen Mc Caffrey
Damien Brennan
Mary Mc Kiernan
Shane Kilrane

The secretary who served throughout the year was Orla Blessing

There were no changes in directors between 31 December 2016 and the date of signing the financial statements.

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

Future Developments

The Company will undertake significant work under the Peace IV programme in 2017 and 2018. This will bring additional resources to the Company. The SICAP programme will be ended in 2017 and will be retendered. The Company leads a Social Farming project nationally and there are significant opportunities in this field.

Post Balance Sheet Events

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

Leitrim Integrated Development Company CLG

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DIRECTORS' REPORT

for the year ended 31 December 2016

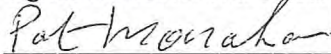
Auditors

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.

Accounting Records

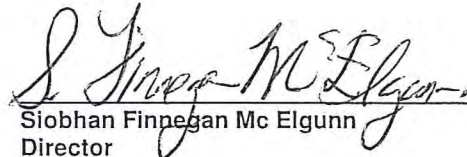
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's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

Signed on behalf of the board



Patrick Monahan
Director

23 June 2017



Siobhan Finnegan Mc Elgunn
Director

23 June 2017

Leitrim Integrated Development Company 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.

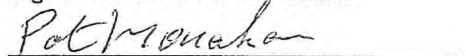
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"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

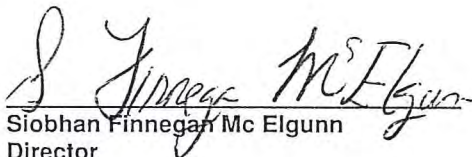
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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



Patrick Monahan
Director

23 June 2017



Siobhan Finnegan Mc Elgunn
Director

23 June 2017

INDEPENDENT AUDITOR'S REPORT

to the Members of Leitrim Integrated Development Company CLG

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

We have audited the financial statements of Leitrim Integrated Development Company CLG for the year ended 31 December 2016 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, 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 surplus 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

23 June 2017

Leitrim Integrated Development Company CLG

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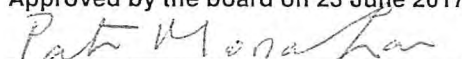
INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2016

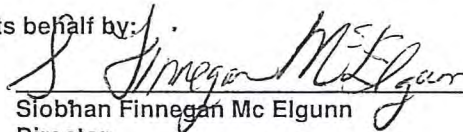
	Notes	2016 €	2015 €
Income	6	3,176,303	3,903,085
Expenditure		(3,167,093)	(3,900,235)
Total Comprehensive Income		<u>9,210</u>	<u>2,850</u>

The company has no recognised gains or losses other than the surplus 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 23 June 2017 and signed on its behalf by:



Patrick Monahan
Director



Siobhan Finnegan Mc Elgunn
Director

Leitrim Integrated Development Company CLG

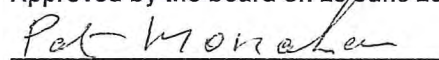
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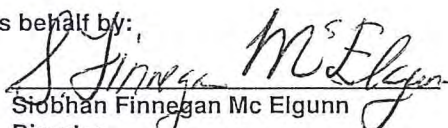
BALANCE SHEET

as at 31 December 2016

	Notes	2016 €	2015 €
Fixed Assets			
Intangible assets	9	1,650	2,200
Tangible assets	10	674,497	715,082
		<u>676,147</u>	<u>717,282</u>
Current Assets			
Debtors	11	173,184	144,234
Cash and cash equivalents		879,168	573,929
		<u>1,052,352</u>	<u>718,163</u>
Creditors: Amounts falling due within one year	12	(770,516)	(451,556)
Net Current Assets		<u>281,836</u>	<u>266,607</u>
Total Assets less Current Liabilities		<u>957,983</u>	<u>983,889</u>
Government grants	14	(622,524)	(657,640)
Net Assets		<u>335,459</u>	<u>326,249</u>
Reserves			
Capital reserves and funds		47,662	47,662
Income and expenditure account		287,797	278,587
Members' Funds		<u>335,459</u>	<u>326,249</u>

Approved by the board on 23 June 2017 and signed on its behalf by:


Patrick Monahan
Director


Siobhán Finnegan Mc Elgunn
Director

Leitrim Integrated Development Company CLG

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

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2016

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2015	275,737	47,662	323,399
Surplus for the year	2,850	-	2,850
At 31 December 2015	278,587	47,662	326,249
Surplus for the year	9,210	-	9,210
At 31 December 2016	287,797	47,662	335,459

Leitrim Integrated Development Company CLG

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CASH FLOW STATEMENT

for the year ended 31 December 2016

	Notes	2016 €	2015 €
Cash flows from operating activities			
Surplus for the year		9,210	2,850
Adjustments for:			
Depreciation		46,858	51,319
Surplus/Deficit on disposal of tangible fixed assets		8,112	-
Amortisation of government grants		(37,588)	(37,142)
		<u>26,592</u>	<u>17,027</u>
Movements in working capital:			
Movement in debtors		(28,950)	17,013
Movement in creditors		321,028	(28,051)
		<u>318,670</u>	<u>5,989</u>
Cash flows from investing activities			
Payments to acquire intangible assets		-	(2,750)
Payments to acquire tangible fixed assets		(13,835)	(43,476)
Receipts from sales of tangible fixed assets		-	16,595
		<u>(13,835)</u>	<u>(29,631)</u>
Cash flows from financing activities			
Government grants		2,471	28,407
		<u>307,306</u>	<u>4,765</u>
Net increase in cash and cash equivalents		307,306	4,765
Cash and cash equivalents at beginning of financial year		569,685	564,920
Cash and cash equivalents at end of financial year	19	876,991	569,685

Leitrim Integrated Development Company 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 Integrated Development Company 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. 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. 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 funding received from numerous government and other bodies, earned income and income from donations and amortisation of government grants.

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	- 2% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 12.5% 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 other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

The company has no borrowings at present.

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

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Not all employees pay into it.

Leitrim Integrated Development Company CLG

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

Taxation

The company is a registered charity and as such is exempt from corporation tax. It's charity registration number is 20070700, and it's CHY number is 18447.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 5 years.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Depreciation of fixed assets and amortisation of government capital grants are the key sources of estimation used.

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 prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

Leitrim Integrated Development Company CLG
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

6. INCOME

The income for the year has been derived from:-

	2016 €	2015 €
Pobal Income	144,258	341,238
SICAP	529,550	358,488
Department of Social Protection Income	1,074,474	1,317,838
Leitrim County Council Income	112,911	8,074
DCYA Income	7,300	11,958
MSL ETB Income	192,467	31,603
Warmer Homes Income	3,965	12,511
HSE Income	397,049	330,462
SPY-DCYA/CDYSB Income	14,384	15,033
Child and Family Agency Income	43,186	19,931
Department of the Environment, Community and Local Government Income	179,919	948,576
SEAI Income	241,615	345,582
Interreg Income	49,784	885
National Transport Authority Income	-	(15,000)
Miscellaneous Income	121,451	119,082
Other income	26,402	19,682
Other operating income	37,588	37,142
	<u>3,176,303</u>	<u>3,903,085</u>

Miscellaneous Income comprises the following income, Cairdre Liatroma, Handyman Service, Social Car Income, Care Centres Income, Active Age Drumkeeran, Rural Lift Income, LDS Preparation Income, Social Farming Contributions, Social Farming Across Borders Income, Irish Youth Foundation, National Lottery and Management fees.

Other Income comprises the following income, TUS Community Contributions, RSS Community Contributions, Illness Benefit, Client Income, Donations and all other small amounts of income received.

Other operating income is made up of Amortisation of Capital Grants.

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 promoting, supporting, assisting and engaging in social development, enterprise development and community development in County Leitrim. The company also has overall responsibility for rolling out the Rural Development Programme in the Leitrim region.

7. OPERATING SURPLUS

	2016 €	2015 €
Operating surplus is stated after charging/(crediting):		
Amortisation of intangible assets	550	550
Depreciation of tangible fixed assets	46,308	50,769
(Deficit)/surplus on disposal of tangible fixed assets	8,112	-
Amortisation of Government grants	(37,588)	(37,142)
	<u></u>	<u></u>

Leitrim Integrated Development Company CLG
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

8. 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
CEO	1	1
Admin	10	10
Others	40	40
	<u>51</u>	<u>51</u>
The staff costs comprise:		
	2016 €	2015 €
Wages and salaries	1,815,753	1,975,071
Social welfare costs	135,609	146,900
Pension costs	99,177	94,376
	<u>2,050,539</u>	<u>2,216,347</u>

9. INTANGIBLE FIXED ASSETS

	€	Total €
Cost		
At 31 December 2016	2,750	2,750
Provision for diminution in value		
At 1 January 2016	550	550
Charge for year	550	550
At 31 December 2016	1,100	1,100
Net book value		
At 31 December 2016	<u>1,650</u>	<u>1,650</u>
At 31 December 2015	<u>2,200</u>	<u>2,200</u>

9.1. INTANGIBLE FIXED ASSETS PRIOR YEAR

	€	Total €
Cost		
Additions	2,750	2,750
At 31 December 2015	2,750	2,750
Provision for diminution in value		
Charge for the year	550	550
At 31 December 2015	550	550
Net book value		
At 31 December 2015	<u>2,200</u>	<u>2,200</u>

Leitrim Integrated Development Company CLG
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2016	728,750	228,052	61,498	1,018,300
Additions	-	13,835	-	13,835
Disposals	-	(7,653)	(36,922)	(44,575)
At 31 December 2016	728,750	234,234	24,576	987,560
Depreciation				
At 1 January 2016	98,839	151,714	52,665	303,218
Charge for the year	14,575	28,661	3,072	46,308
On disposals	-	(4,156)	(32,307)	(36,463)
At 31 December 2016	113,414	176,219	23,430	313,063
Net book value				
At 31 December 2016	615,336	58,015	1,146	674,497
At 31 December 2015	629,911	76,338	8,833	715,082

10.1. TANGIBLE FIXED ASSETS PRIOR YEAR

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2015	702,196	233,937	61,498	997,631
Additions	26,554	16,922	-	43,476
Disposals	-	(22,807)	-	(22,807)
At 31 December 2015	728,750	228,052	61,498	1,018,300
Depreciation				
At 1 January 2015	84,264	129,419	44,978	258,661
Charge for the year	14,575	28,507	7,687	50,769
On disposals	-	(6,212)	-	(6,212)
At 31 December 2015	98,839	151,714	52,665	303,218
Net book value				
At 31 December 2015	629,911	76,338	8,833	715,082
At 31 December 2014	617,932	104,518	16,520	738,970

11. DEBTORS

	2016 €	2015 €
Other debtors	159,012	124,756
Taxation (Note 13)	14,172	19,478
	<u>173,184</u>	<u>144,234</u>

Leitrim Integrated Development Company CLG
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

12. CREDITORS	2016	2015
Amounts falling due within one year	€	€
Bank overdrafts	2,176	4,244
Taxation (Note 13)	54,636	39,100
Other creditors	-	29,000
Accruals	713,704	379,212
	<u>770,516</u>	<u>451,556</u>
13. TAXATION	2016	2015
	€	€
Debtors:		
VAT	-	5,306
Relevant contracts tax	14,172	14,172
	<u>14,172</u>	<u>19,478</u>
Creditors:		
VAT	226	-
PAYE	54,410	39,100
	<u>54,636</u>	<u>39,100</u>
14. GOVERNMENT GRANTS DEFERRED	2016	2015
	€	€
At 1 January 2016	730,902	702,495
Increase in year	2,471	28,407
Written off	(26,951)	-
	<u>706,422</u>	<u>730,902</u>
At 31 December 2016	706,422	730,902
Amortisation		
At 1 January 2016	(73,262)	(36,120)
Amortised in year	(33,857)	-
Written off	23,221	(37,142)
	<u>(83,898)</u>	<u>(73,262)</u>
At 31 December 2016	(83,898)	(73,262)
Net book value		
At 31 December 2016	<u>622,524</u>	<u>657,640</u>
At 1 January 2016	<u>657,640</u>	<u>666,375</u>

15. 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.

16. CAPITAL COMMITMENTS

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

Leitrim Integrated Development Company CLG
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

17. RELATED PARTY TRANSACTIONS

Rent and room hire fees amounting to €10,877 was paid by Leitrim Integrated Development Company CLG to Leitrim Education and Training CLG for the use of office space and €20,507.92 for various training courses and administration fees during the year ended 31st December 2016. These expenses were incurred under the normal activities of the company and there were no balances due to or from Leitrim Education and Training CLG, at the year end. The companies are related due to 2 directors common to both companies.

18. POST-BALANCE SHEET EVENTS

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

19. CASH AND CASH EQUIVALENTS

	2016 €	2015 €
Cash and bank balances	879,168	573,929
Bank overdrafts	(2,176)	(4,244)
	<u>876,992</u>	<u>569,685</u>

20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 23 June 2017.

LEITRIM INTEGRATED DEVELOPMENT COMPANY 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 Integrated Development Company 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 €
Income		
Pobal Income	129,205	274,565
Leitrim County Council SICAP	529,550	358,488
The Department of Social Protection	1,074,474	1,317,838
Leitrim County Council Income	8,137	8,074
Leitrim County Council RDP	104,774	-
DCYA Income	7,300	11,958
ETB Grant (DCYA Spy Funding)	28,114	27,428
ETB Programme Development	164,353	3,000
ETB Grant (DCYA Vulnerable Projects Funding)	-	1,175
Warmer Homes Income	3,965	12,511
HSE Income	397,049	330,462
SPY-DCYA/CDYSB	14,384	15,033
Tulsa -Child & Family Agency	43,186	19,931
Department of Community, Environment Government	179,919	948,576
SEAI Warmer Homes Grant	241,615	345,582
Cohension Funding	-	15,000
UCD-Interreg Income	49,784	885
National Transport Authority	-	(15,000)
Cairde Liatroma	3,400	3,000
Handyman Service	570	2,790
SVP Income	-	2,500
Social Car Service	330	6,831
Care Centres Income	36,565	19,736
Fares Collected	-	2,006
Active Age Drumkeeran	1,345	2,000
Rural Lift Income	5,126	-
Participants Contributions	-	3,834
CEDRA Income	-	40,000
Primary Health Care & Management Fees	4,053	4,053
Older People's Project Management Fees	15,998	-
Eircode	-	10,742
Volunteering Ireland	11,000	11,000
Eircode Management Fee	-	878
Transfer of balance from Carrigallen	-	15,236
LDS Preparation Income	8,102	19,125
Closing balance from Lough Allen HSE	-	27,024
Social Farming-West Limerick	800	-
Social Farming-Waterford Leader	6,157	-
SoFAB- Social Farming Ireland Across Borders	38,803	-
Irish Youth Foundation	1,200	-
National Lottery	3,055	-
TUS Community Contributions	5,450	1,503
Illness Benefit	-	9,975
RSS Community Contributions	7,800	2,062
Rent receivable - sales	1,050	-
Other income	12,102	6,142
Amortisation of government grants	37,588	37,142
	3,176,303	3,903,085

Leitrim Integrated Development Company 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 €
Expenditure		
Subcontract costs	61,507	128,840
Wages and salaries	1,815,753	1,975,071
Social welfare costs	135,609	146,900
Total pension costs	99,177	94,376
Staff training	14,065	15,333
Redundancy	-	61,698
Management expenses	14,941	5,584
Use of premises	820	-
Rent payable	46,496	40,266
Insurance	37,555	32,059
Leitrim resident's network insurance	2,997	3,074
Light and heat	20,254	23,056
Cleaning	6,861	6,439
Repairs and maintenance	12,534	2,273
Materials	152,314	137,530
Waste management	-	414
Printing, postage and stationery	24,684	16,273
Advertising	7,350	4,064
Telephone	19,059	16,290
Computer costs	2,657	1,482
Motor expenses	17,219	7,709
HSE transport costs	-	50,113
Operators	1,396	24,537
Transport	20,492	16,555
Travelling and subsistence	84,390	78,394
Legal and professional	-	3,525
Consultancy fees	6,399	7,256
Accountancy	-	2,015
Bank charges	3,352	3,577
General expenses	6,690	7,627
Administration	574	650
Performance indicators	3,162	13,209
Programme activities	88,342	60,101
Support costs	1,000	-
Leitrim CC spend	5,000	-
Facilitation and evaluation	21,260	18,993
Food	50,033	37,564
Activities	8,082	8,041
Refugees and asylum seekers	-	128
Handyman expenditure	4,155	1,544
Cairde Liatroma	4,013	3,843
Primary healthcare	317	19,403
DSP hotel and catering LTI	26,080	24,905
DSP youth education & training LTI	17,922	22,630
Women's programme	4,868	5,968
HSE men's project	1,870	2,430
Summer projects	4,973	4,269
Rural development project costs	797	613,406
Rural development LDS	-	19,800
Attendance allowance	8,500	9,080
Peace overheads	-	3
Participants walks scheme	2,846	998
Programme costs	8,464	18,389
Health & safety expenses	-	800
Networking	2,798	514
Active age	-	1,386
Eircode	50	10,742
Volunteering	11,093	10,998
Older people's services	2,188	-
Peace building for older people	-	1,500
Work experience	3,423	4,764
Hyde terrace house	434	1,819
ILDN group scheme	-	1,397

Pre-supplementary information does not form part of the audited financial statements

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Leitrim Integrated Development Company 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 €
Auditor's remuneration	8,975	8,051
Depreciation	46,858	51,319
	<hr/>	<hr/>
	3,167,093	3,900,235
	<hr/>	<hr/>
Net surplus	9,210	2,850
	<hr/>	<hr/>

Leitrim Integrated Development Company 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

Local & Community Development Programme

	2016 €	2015 €
Income		
Pobal Income	-	128,468
Cohension Funding	-	15,000
Salary/Overhead Contributions	-	1,385
	<hr/>	<hr/>
	-	144,853
Expenditure		
Wages and salaries	-	93,645
Total pension costs	-	2,073
Redundancy	-	24,341
Rent payable	-	3,538
Insurance	-	969
Light and heat	-	1,458
Cleaning	-	461
Repairs and maintenance	-	974
Printing, postage and stationery	-	432
Telephone	-	1,857
Travelling and subsistence	-	2,378
Bank charges	-	347
General expenses	-	575
Performance indicators	-	4,360
Programme activities	-	24,707
Subscriptions	-	65
	<hr/>	<hr/>
	-	162,180
Net surplus/(deficit)	<hr/> <hr/>	<hr/> <hr/>
	-	(17,327)

Leitrim Integrated Development Company 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

DSP Environmental CE Scheme Years 5 to 7

	2016 €	2015 €
Income		
The Department of Social Protection	205,233	252,660
Leitrim County Council Income	5,000	-
Transfers from other Accounts	10,137	-
	<hr/>	<hr/>
	220,370	252,660
	<hr/>	<hr/>
Expenditure		
Wages and salaries	214,388	226,491
Social welfare costs	5,156	5,302
Staff training	620	-
Insurance	1,730	1,730
Materials	2,513	3,310
Telephone	101	83
Travelling and subsistence	4,666	4,958
Bank charges	79	82
General expenses	-	2
Leitrim CC spend	5,000	-
Facilitation and evaluation	2,330	1,980
Transfers to other accounts	10,137	-
Auditor's remuneration	486	-
	<hr/>	<hr/>
	247,206	243,938
	<hr/>	<hr/>
Net (deficit)/surplus	(26,836)	8,722
	<hr/>	<hr/>

Leitrim Integrated Development Company 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

DSP Jobs Initiative 2 Years 6 to 10

	2016 €	2015 €
Income		
The Department of Social Protection	220,537	237,022
Salary/Overhead Contributions	11,483	-
Transfers from other Accounts	10,000	-
	<hr/>	<hr/>
	242,020	237,022
	<hr/>	<hr/>
Expenditure		
Wages and salaries	189,418	219,174
Social welfare costs	3,712	3,913
Total pension costs	-	105
Insurance	1,617	1,220
Light and heat	-	142
Repairs and maintenance	-	745
Materials	1,768	7,701
Printing, postage and stationery	-	507
Telephone	118	119
Travelling and subsistence	2,447	2,247
Bank charges	87	87
General expenses	-	1
Transfers to other accounts	10,000	-
Auditor's remuneration	615	492
	<hr/>	<hr/>
	209,782	236,453
	<hr/>	<hr/>
Net surplus	<hr/> 32,238 <hr/>	<hr/> 569 <hr/>

Leitrim Integrated Development Company 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

DSP Childcare CE Scheme Years 12 to 15

	2016 €	2015 €
Income		
The Department of Social Protection	312,699	303,686
Transfers from other Accounts	8,000	-
	<u>320,699</u>	<u>303,686</u>
Expenditure		
Wages and salaries	262,467	265,331
Social welfare costs	5,245	5,484
Insurance	3,400	3,400
Materials	4,293	4,282
Travelling and subsistence	1,945	4,197
Bank charges	85	75
Facilitation and evaluation	18,930	20,365
Transfers to other accounts	8,000	-
	<u>304,365</u>	<u>303,134</u>
Net surplus	<u>16,334</u>	<u>552</u>

Leitrim Integrated Development Company 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

Mohill Staffing

	2016 €	2015 €
Income		
Pobal Income	15,551	12,461
Illness Benefit	-	5,474
Salary/Overhead Contributions	559	42,078
Transfers from other Accounts	-	4,500
	<u>16,110</u>	<u>64,513</u>
Expenditure		
Wages and salaries	5,254	50,610
Social welfare costs	490	4,838
Total pension costs	125	5,179
Staff training	-	50
Repairs and maintenance	-	144
Materials	-	20
Telephone	-	20
Travelling and subsistence	559	1,416
Bank charges	34	68
General expenses	1	-
Transfers to other accounts	7,500	-
	<u>13,963</u>	<u>62,345</u>
Net surplus	<u>2,147</u>	<u>2,168</u>

Leitrim Integrated Development Company CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2016

Carrick Staffing

	2016 €	2015 €
Income		
Pobal Income	48,155	28,925
DCYA Income	7,300	11,958
Illness Benefit	-	1,911
Salary/Overhead Contributions	-	86,680
Transfers from other Accounts	5,000	-
Other income	2,385	-
	<hr/> 62,840	<hr/> 129,474
Expenditure		
Wages and salaries	35,024	79,715
Social welfare costs	8,291	9,742
Total pension costs	4,955	7,792
Staff training	310	210
Use of premises	265	-
Rent payable	-	3,330
Light and heat	2,906	-
Cleaning	2,751	3,545
Repairs and maintenance	1,276	2,127
Materials	260	108
Printing, postage and stationery	401	159
Telephone	1,124	1,063
Travelling and subsistence	293	-
Bank charges	129	168
General expenses	42	2
Food	2,510	2,980
Transfers to other accounts	-	17,500
	<hr/> 60,537	<hr/> 128,441
Net surplus	<hr/> 2,303	<hr/> 1,033

Leitrim Integrated Development Company 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

Mohill Community Youth Project

	2016 €	2015 €
Income		
The Department of Social Protection	875	2,464
ETB Grant (DCYA Spy Funding)	28,114	27,428
ETB Programme Development	3,000	3,000
ETB Grant (DCYA Vulnerable Projects Funding)	-	1,175
Transfers from other Accounts	17,330	1,500
	<u>49,319</u>	<u>35,567</u>
Expenditure		
Wages and salaries	19,867	17,524
Social welfare costs	1,696	1,499
Staff training	716	60
Insurance	735	697
Light and heat	1,756	2,466
Repairs and maintenance	1,907	2,793
Materials	285	594
Legal and professional	-	177
Bank charges	89	106
General expenses	310	1,232
Administration	256	-
Programme activities	3,258	-
Food	3,143	3,109
Activities	-	2,674
Transfers to other accounts	18,830	-
	<u>52,848</u>	<u>32,931</u>
Net (deficit)/surplus	<u>(3,529)</u>	<u>2,636</u>

Leitrim Integrated Development Company 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

CSP Warmer Homes

	2016 €	2015 €
Income		
Pobal Income	65,499	108,132
	<u>65,499</u>	<u>108,132</u>
Expenditure		
Wages and salaries	44,660	108,132
Social welfare costs	9,405	-
Bank charges	(23)	32
General expenses	(1)	1
Transfer funds to company moving out of LIDCLG	(2,010)	-
	<u>52,031</u>	<u>108,165</u>
Net surplus/(deficit)	<u>13,468</u>	<u>(33)</u>

Leitrim Integrated Development Company 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

CSP No. 2

	2016 €	2015 €
Income		
Pobal Income	-	(5,410)
Warmer Homes Income	3,965	12,511
Handyman Service	-	20
Illness Benefit	-	811
Salary/Overhead Contributions	-	220,066
	<u>3,965</u>	<u>227,998</u>
Expenditure		
Wages and salaries	43,770	128,158
Social welfare costs	-	13,231
Total pension costs	1,336	-
Staff training	-	170
Repairs and maintenance	-	55
Materials	-	8,187
Printing, postage and stationery	-	123
Travelling and subsistence	-	146
Bank charges	60	89
General expenses	(1)	(1)
Transfer funds to company moving out of LIDCLG	38,646	-
Subscriptions	-	100
Transfers to other accounts	-	29,000
	<u>83,811</u>	<u>179,258</u>
Net (deficit)/surplus	<u>(79,846)</u>	<u>48,740</u>

Leitrim Integrated Development Company 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

CLP No. 2

	2016 €	2015 €
Income		
The Department of Social Protection	36,000	49,900
Leitrim County Council Income	3,137	3,074
HSE Income	-	1,500
UCD-Interreg Income	-	885
Cairde Liatroma	3,400	3,000
Handyman Service	570	2,770
Eircode	-	10,742
Volunteering Ireland	11,000	11,000
LDS Preparation Income	5,420	19,125
Social Farming-West Limerick	800	-
Social Farming-Waterford Leader	5,157	-
Salary/Overhead Contributions	35,000	2,319
Transfers from other Accounts	15,380	-
Other income	210	2,395
	<u>116,074</u>	<u>106,710</u>
Expenditure		
Wages and salaries	28,524	-
Use of premises	140	-
Insurance	-	1,120
Leitrim resident's network insurance	2,997	3,074
Advertising	197	-
Telephone	290	-
Travelling and subsistence	554	-
Bank charges	258	245
General expenses	366	596
Administration	-	340
Refugees and asylum seekers	-	128
Handyman expenditure	4,155	1,544
Cairde Liatroma	4,013	3,843
Primary healthcare	215	120
DSP hotel and catering LTI	26,080	24,905
DSP youth education & training LTI	17,922	22,630
Rural development LDS	-	19,201
Eircode	50	10,742
Volunteering	11,093	10,998
Capacity building for older people	-	1,500
Leitrim calling	-	1,500
Social farming	656	423
Subscriptions	150	-
Transfers to other accounts	13,200	-
	<u>110,860</u>	<u>102,909</u>
Net surplus	<u>5,214</u>	<u>3,801</u>

Leitrim Integrated Development Company CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Mohill & Carrick Travellers

	2016 €	2015 €
Income		
HSE Income	108,155	108,555
SPY-DCYA/CDYSB	14,384	15,033
Tulsa -Child & Family Agency	5,000	-
SVP Income	-	2,500
Primary Health Care & Management Fees	4,053	4,053
Irish Youth Foundation	1,200	-
Salary/Overhead Contributions	12,744	-
Transfers from other Accounts	32,233	-
Other income	520	-
	<u>178,289</u>	<u>130,141</u>
Expenditure		
Wages and salaries	96,879	80,932
Social welfare costs	7,267	1,084
Total pension costs	2,804	-
Staff training	430	450
Light and heat	3,171	4,832
Repairs and maintenance	4,027	5,815
Printing, postage and stationery	681	585
Telephone	1,124	1,083
Travelling and subsistence	164	-
Bank charges	130	156
General expenses	696	429
Food	2,894	3,630
Activities	1,200	-
Primary healthcare	102	19,283
Women's programme	4,868	5,968
HSE men's project	1,870	2,430
Summer projects	4,973	4,269
Programme costs	8,182	11,186
Transfers to other accounts	32,233	24,200
Reimbursing for payment of expenses	559	-
	<u>174,254</u>	<u>166,332</u>
Net surplus/(deficit)	<u>4,035</u>	<u>(36,191)</u>

Leitrim Integrated Development Company 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

Leitrim Lifestart

	2016 €	2015 €
Income		
HSE Income	-	12,721
Tulsa -Child & Family Agency	38,186	19,931
National Lottery	3,055	-
Salary/Overhead Contributions	-	4,623
Transfers from other Accounts	5,000	1,995
	<u>46,241</u>	<u>39,270</u>
Expenditure		
Wages and salaries	-	22,928
Social welfare costs	-	718
Staff training	-	100
Rent payable	70	1,102
Insurance	-	645
Light and heat	-	667
Repairs and maintenance	-	463
Materials	598	-
Printing, postage and stationery	69	64
Telephone	271	475
Travelling and subsistence	5,372	6,766
Bank charges	68	76
General expenses	1	2
Subscriptions	100	-
Transfers to other accounts	5,000	-
Reimbursing for payment of expenses	11,483	-
	<u>23,032</u>	<u>34,006</u>
Net surplus	<u>23,209</u>	<u>5,264</u>

Leitrim Integrated Development Company 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

Rural Development Programme

	2016 €	2015 €
Income		
Department of Community, Environment Government	177,822	946,430
LDS Preparation Income	2,681	-
Illness Benefit	-	251
Salary/Overhead Contributions	-	10,085
Transfers from other Accounts	77,136	-
	<u>257,639</u>	<u>956,766</u>
Expenditure		
Wages and salaries	99,926	239,150
Social welfare costs	11,052	13,791
Total pension costs	16,849	30,455
Rent payable	2,917	5,000
Insurance	3,371	3,372
Light and heat	1,648	2,899
Cleaning	720	1,319
Repairs and maintenance	444	7,060
Printing, postage and stationery	7,219	4,971
Advertising	-	320
Telephone	1,883	2,599
Computer costs	754	-
Travelling and subsistence	4,776	7,531
Consultancy fees	-	6,924
Bank charges	82	106
General expenses	(1)	(2)
Rural development project costs	-	613,406
Transfers to other accounts	97,136	11,000
Auditor's remuneration	2,600	-
	<u>251,376</u>	<u>949,901</u>
Net surplus	<u>6,263</u>	<u>6,865</u>

Leitrim Integrated Development Company 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

Rural Social Scheme

	2016 €	2015 €
Income		
Pobal Income	-	1,372
The Department of Social Protection	94,250	94,250
Transfers from other Accounts	-	4,000
	<u>94,250</u>	<u>99,622</u>
Expenditure		
Wages and salaries	29,402	26,173
Social welfare costs	5,402	5,402
Total pension costs	6,810	2,573
Staff training	3,960	3,820
Rent payable	1,122	137
Insurance	9,125	8,808
Materials	20,851	23,125
Advertising	266	-
Telephone	1,254	1,794
Travelling and subsistence	14,296	20,050
Bank charges	126	30
General expenses	307	1,379
Programme costs	-	2,953
Transfers to other accounts	6,000	100
	<u>98,921</u>	<u>96,344</u>
Net (deficit)/surplus	<u>(4,671)</u>	<u>3,278</u>

Leitrim Integrated Development Company 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

DSP Job Club Years 10 to 13

	2016 €	2015 €
Income		
The Department of Social Protection	102,381	103,942
Salary/Overhead Contributions	2,188	-
	<u>104,569</u>	<u>103,942</u>
Expenditure		
Wages and salaries	60,713	62,809
Social welfare costs	6,482	5,928
Total pension costs	1,579	1,448
Rent payable	8,826	12,484
Insurance	2,427	700
Light and heat	-	1,000
Repairs and maintenance	800	600
Printing, postage and stationery	2,336	1,343
Advertising	4,170	3,510
Telephone	2,413	1,445
Travelling and subsistence	2,551	2,629
Bank charges	261	242
General expenses	287	368
Attendance allowance	8,500	9,080
Auditor's remuneration	492	492
	<u>101,837</u>	<u>104,078</u>
Net surplus/(deficit)	<u>2,732</u>	<u>(136)</u>

Leitrim Integrated Development Company 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

Youth Education LTI Programme

	2016 €	2015 €
Income		
The Department of Social Protection	-	76,677
ETB Programme Development	61,242	-
Transfers from other Accounts	41,750	12,000
	<u>102,992</u>	<u>88,677</u>
Expenditure		
Wages and salaries	50,413	64,128
Social welfare costs	5,211	6,730
Staff training	-	339
Repairs and maintenance	-	118
Materials	-	914
Printing, postage and stationery	2,176	3,581
Telephone	180	195
Travelling and subsistence	-	748
Legal and professional	-	150
Bank charges	140	111
General expenses	68	2,682
Food	29	52
Programme costs	282	-
Health & safety expenses	-	800
Work experience	3,423	4,764
Transfers to other accounts	57,750	-
Auditor's remuneration	421	-
	<u>120,093</u>	<u>85,312</u>
Net (deficit)/surplus	<u>(17,101)</u>	<u>3,365</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Warmer Homes Scheme

	2016 €	2015 €
Income		
SEAI Warmer Homes Grant	241,615	345,582
Salary/Overhead Contributions	-	2,288
Transfers from other Accounts	32,193	30,000
	<u>273,808</u>	<u>377,870</u>
Expenditure		
Subcontract costs	61,507	128,840
Wages and salaries	6,969	58,051
Staff training	92	277
Use of premises	415	-
Rent payable	2,442	5,404
Insurance	(613)	3,457
Light and heat	333	744
Cleaning	213	-
Repairs and maintenance	70	3,164
Materials	85,061	52,334
Waste management	-	414
Printing, postage and stationery	1,173	1,823
Telephone	203	916
Motor expenses	7,545	9,070
Travelling and subsistence	5,383	6,299
Consultancy fees	2,401	-
Bank charges	126	156
General expenses	1	57
Performance indicators	3,162	-
Transfer funds to company moving out of LIDCLG	122,951	-
Transfers to other accounts	32,193	42,788
Reimbursing for payment of expenses	751	-
	<u>332,378</u>	<u>313,794</u>
Net (deficit)/surplus	<u>(58,570)</u>	<u>64,076</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Rural Lift

	2016 €	2015 €
Income		
Pobal Income	-	617
HSE Income	40,441	81,108
National Transport Authority	-	(15,000)
Social Car Service	330	6,831
Care Centres Income	-	3,293
Fares Collected	-	2,006
Rural Lift Income	5,126	-
Other income	-	2,139
	<u>45,897</u>	<u>80,994</u>
Expenditure		
Rent payable	-	417
Light and heat	-	93
Repairs and maintenance	-	8
Printing, postage and stationery	-	55
Telephone	6	22
HSE transport costs	-	50,113
Operators	1,396	24,537
Travelling and subsistence	-	659
Legal and professional	-	3,198
Bank charges	147	280
General expenses	-	(2)
	<u>1,549</u>	<u>79,380</u>
Net surplus	<u><u>44,348</u></u>	<u><u>1,614</u></u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2016

MSL ETB Hotel & Catering LTI Year 1

	2016 €	2015 €
Income		
The Department of Social Protection	-	94,663
ETB Programme Development	84,781	-
Transfers from other Accounts	45,937	-
	<u>130,718</u>	<u>94,663</u>
Expenditure		
Wages and salaries	65,543	64,766
Social welfare costs	7,046	6,962
Staff training	320	-
Repairs and maintenance	851	-
Materials	2,230	18,271
Printing, postage and stationery	701	823
Advertising	713	577
Telephone	202	207
Travelling and subsistence	80	-
Bank charges	88	112
General expenses	559	365
Administration	-	310
Food	11,218	6,091
Activities	765	-
Transfers to other accounts	50,937	3,000
Auditor's remuneration	629	1,059
	<u>141,882</u>	<u>102,543</u>
Net deficit	<u>(11,164)</u>	<u>(7,880)</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Walks Scheme

	2016 €	2015 €
Income		
Department of Community, Environment Government	2,097	2,147
	<u>2,097</u>	<u>2,147</u>
Expenditure		
Bank charges	31	18
General expenses	(1)	1
Administration	318	-
Participants walks scheme	2,846	998
	<u>3,194</u>	<u>1,017</u>
Net (deficit)/surplus	<u>(1,097)</u>	<u>1,130</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Reserves

	2016 €	2015 €
Income		
Leitrim County Council Income	-	5,000
Active Age Drumkeeran	-	2,000
Older People's Project Management Fees	15,998	-
Eircode Management Fee	-	878
Social Farming-Waterford Leader	1,000	-
TUS Community Contributions	5,450	1,503
RSS Community Contributions	7,800	2,062
Rent receivable - sales	1,050	-
Salary/Overhead Contributions	26,650	1,047
Transfers from other Accounts	273,500	6,500
Other income	7,718	600
	<u>339,166</u>	<u>19,590</u>
Expenditure		
Wages and salaries	15,795	16,727
Social welfare costs	1,478	1,366
Total pension costs	3,334	4,792
Staff training	300	-
Redundancy	-	23,431
Rent payable	10,448	9,004
Insurance	95	-
Light and heat	1,157	1,816
Cleaning	482	794
Repairs and maintenance	901	9,217
Materials	6,591	3,817
Printing, postage and stationery	3,233	2,828
Advertising	36	-
Telephone	1,213	1,723
Computer costs	586	1,352
Motor expenses	5,015	-
Travelling and subsistence	15	333
Consultancy fees	3,998	-
Bank charges	161	213
General expenses	1,102	296
Support costs	1,000	-
Rural development project costs	797	-
Rural development LDS	-	599
Peace overheads	-	3
Programme costs	-	4,250
Hyde terrace house	434	1,819
ILDN group scheme	-	1,397
Rural Lift costs	-	6,673
CYPSC contribution	-	500
Subscriptions	2,545	-
Transfers to other accounts	221,500	1,933
Reimbursing for payment of expenses	36,509	-
Auditor's remuneration	1,300	3,726
	<u>320,025</u>	<u>98,609</u>
Net surplus/(deficit)	<u>19,141</u>	<u>(79,019)</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

TUS Programme

	2016 €	2015 €
Income		
The Department of Social Protection	102,500	102,575
Salary/Overhead Contributions	-	5,936
Other income	414	966
	<u>102,914</u>	<u>109,477</u>
Expenditure		
Wages and salaries	32,919	34,209
Total pension costs	733	-
Staff training	6,005	8,970
Rent payable	4,940	224
Insurance	9,125	8,825
Light and heat	1,419	7,664
Repairs and maintenance	97	7,948
Materials	24,499	14,257
Telephone	205	1,304
Computer costs	-	131
Travelling and subsistence	19,806	21,315
Consultancy fees	-	332
Bank charges	30	30
General expenses	(2)	5
	<u>99,776</u>	<u>105,214</u>
Net surplus	<u>3,138</u>	<u>4,263</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Lough Allen HSE

	2016 €	2015 €
Income		
HSE Income	-	44,579
Participants Contributions	-	3,834
Illness Benefit	-	933
Transfers from other Accounts	-	1,703
Other income	-	42
	<hr/>	<hr/>
	-	51,091
	<hr/>	<hr/>
Expenditure		
Wages and salaries	-	15,167
Social welfare costs	-	6,122
Total pension costs	-	1,287
Light and heat	-	642
Cleaning	-	135
Materials	-	81
Travelling and subsistence	-	3,150
Bank charges	-	127
General expenses	-	1
Food	-	3,256
Activities	-	150
Networking	-	514
Active age	-	121
Transfers to other accounts	-	27,024
	<hr/>	<hr/>
	-	57,777
	<hr/>	<hr/>
Net surplus/(deficit)	-	(6,686)
	<hr/>	<hr/>

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(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

Social Farming

	2016 €	2015 €
Income		
UCD-Interreg Income	49,784	-
CEDRA Income	-	40,000
	<u>49,784</u>	<u>40,000</u>
Expenditure		
Wages and salaries	-	25,142
Social welfare costs	-	2,184
Rent payable	2,600	-
Light and heat	520	-
Materials	-	531
Printing, postage and stationery	-	77
Telephone	500	240
Travelling and subsistence	-	6,137
Bank charges	10	62
General expenses	1	(1)
Activities	-	2,111
Transfers to other accounts	3,180	-
	<u>6,811</u>	<u>36,483</u>
Net surplus	<u>42,973</u>	<u>3,517</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Social Inclusion & Community Activation Programme

	2016 €	2015 €
Income		
Leitrim County Council SICAP	529,550	358,488
Illness Benefit	-	595
Salary/Overhead Contributions	51,699	-
Transfers from other Accounts	164,686	-
	<u>745,935</u>	<u>359,083</u>
Expenditure		
Wages and salaries	301,872	196,029
Social welfare costs	43,643	52,605
Total pension costs	44,768	9,625
Rent payable	8,852	7,414
Insurance	3,371	2,274
Light and heat	5,754	2,417
Cleaning	2,002	961
Repairs and maintenance	1,454	1,639
Materials	131	-
Printing, postage and stationery	5,792	1,775
Advertising	72	-
Telephone	7,158	4,017
Computer costs	258	-
Travelling and subsistence	6,858	7,086
Bank charges	523	362
General expenses	2,771	655
Performance indicators	-	11,180
Programme activities	77,484	55,427
Subscriptions	15	-
Transfers to other accounts	164,686	-
Reimbursing for payment of expenses	59,452	-
Auditor's remuneration	2,600	1,887
	<u>739,516</u>	<u>355,353</u>
Net surplus	<u>6,419</u>	<u>3,730</u>

Leitrim Integrated Development Company CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Older People's Services

	2016 €	2015 €
Income		
HSE Income	236,253	82,000
Care Centres Income	36,565	16,444
Active Age Drumkeeran	1,345	-
Transfer of balance from Carrigallen	-	15,236
Closing balance from Lough Allen HSE	-	27,024
Salary/Overhead Contributions	8,041	-
Transfers from other Accounts	13,000	-
Other income	855	-
	<u>296,059</u>	<u>140,704</u>
Expenditure		
Wages and salaries	123,568	79,382
Social welfare costs	11,426	-
Total pension costs	4,036	2,059
Staff training	1,062	886
Management expenses	14,941	5,584
Rent payable	-	2,280
Insurance	3,172	500
Light and heat	1,174	285
Cleaning	515	361
Repairs and maintenance	369	180
Materials	1,057	-
Printing, postage and stationery	60	-
Computer costs	757	-
Motor expenses	4,658	-
Transport	20,492	16,555
Travelling and subsistence	9,445	6,480
Bank charges	506	190
General expenses	158	331
Food	30,239	18,446
Activities	6,117	4,525
Networking	2,798	-
Active age	-	1,265
Older people's services	2,188	-
Active age voluntary grants	37,700	-
Transfers to other accounts	13,000	-
Reimbursing for payment of expenses	2,547	-
Auditor's remuneration	-	1,395
	<u>291,985</u>	<u>140,704</u>
Net surplus	<u>4,074</u>	<u>-</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Spare

	2016 €	2015 €
	<u>-</u>	<u>-</u>
Expenditure		
Bank charges	(8)	8
General expenses	<u>-</u>	<u>(1)</u>
	<u>(8)</u>	<u>7</u>
Net surplus/(deficit)	<u>8</u>	<u>(7)</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Social Farming Project

	2016 €	2015 €
Income		
HSE Income	12,200	-
SoFAB- Social Farming Ireland Across Borders	38,803	-
Transfers from other Accounts	1,000	-
	<hr/>	<hr/>
	52,003	-
	<hr/>	<hr/>
Expenditure		
Wages and salaries	6,148	-
Social welfare costs	2,454	-
Advertising	1,824	-
Travelling and subsistence	1,762	-
Bank charges	38	-
General expenses	15	-
Social Farming Steering Group Expenses	1,237	-
Transfers to other accounts	1,000	-
Reimbursing for payment of expenses	37,526	-
	<hr/>	<hr/>
	52,004	-
	<hr/>	<hr/>
Net (deficit)/surplus	(1)	-
	<hr/>	<hr/>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Holding account

	2016 €	2015 €
Income		
Salary/Overhead Contributions	(148,827)	(376,506)
Transfers from other Accounts	(769,281)	(62,198)
Amortisation of government grants	37,588	37,142
	<u>(880,520)</u>	<u>(401,562)</u>
Expenditure		
Wages and salaries	78	(199,302)
Total pension costs	-	26,989
Redundancy	-	13,925
Rent payable	-	(10,067)
Insurance	-	(5,657)
Light and heat	-	(4,069)
Cleaning	-	(1,136)
Repairs and maintenance	-	(40,775)
Printing, postage and stationery	-	(2,872)
Advertising	-	(342)
Telephone	-	(2,875)
Motor expenses	-	(1,361)
Travelling and subsistence	-	(26,131)
Accountancy	-	2,015
General expenses	2	(1,350)
Performance indicators	-	(2,331)
Programme activities	-	(20,034)
Facilitation and evaluation	-	(3,352)
Activities	-	(1,419)
Transfers to other accounts	(769,281)	(156,545)
Reimbursing for payment of expenses	(148,827)	-
Profits/losses on disposal of tangibles	8,112	-
Auditor's remuneration	(168)	(1,000)
Depreciation	46,858	51,319
	<u>(863,226)</u>	<u>(386,370)</u>
Net deficit	<u>(17,294)</u>	<u>(15,192)</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

Leader 2014-2020

	2016 €	2015 €
Income		
Leitrim County Council RDP	104,774	-
Salary/Overhead Contributions	463	-
Transfers from other Accounts	10,000	-
	<hr/>	<hr/>
	115,237	-
	<hr/>	<hr/>
Expenditure		
Wages and salaries	80,508	-
Total pension costs	11,848	-
Rent payable	1,400	-
Light and heat	415	-
Cleaning	177	-
Repairs and maintenance	338	-
Printing, postage and stationery	842	-
Advertising	72	-
Telephone	814	-
Computer costs	302	-
Travelling and subsistence	3,420	-
Bank charges	48	-
General expenses	1	-
Launch Costs	4,344	-
Transfers to other accounts	10,000	-
	<hr/>	<hr/>
	114,529	-
	<hr/>	<hr/>
Net surplus	708	-
	<hr/>	<hr/>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2016

DAF Youth Employability Initiative

	2016 €	2015 €
Income		
ETB Programme Development	15,330	-
Transfers from other Accounts	7,000	-
	<u>22,330</u>	<u>-</u>
Expenditure		
Wages and salaries	1,650	-
Social welfare costs	154	-
Staff training	250	-
Rent payable	2,880	-
Materials	2,177	-
Bank charges	45	-
Programme activities	7,600	-
Transfers to other accounts	7,000	-
	<u>21,756</u>	<u>-</u>
Net surplus	<u>574</u>	<u>-</u>