



**AUDITED**

**ANNUAL FINANCIAL STATEMENT**

**South Dublin County Council**

**For the year ended 31st December 2013**

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## AUDITED

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# South Dublin County Council

## Financial Review

### Annual Financial Statement for Financial Year ended 31st December 2013

#### Introduction

This Annual Financial Statement sets out the financial results of South Dublin County Council's activities for the year 2013 and the financial position as at 31 December 2013.

The Annual Financial Statement has been prepared in accordance with the statutory requirements governing the accounts of local authorities and in compliance with the Accounting Code of Practice for Local Authorities prescribed by the Minister for the Environment, Community and Local Government.

The Annual Financial Statement is subject to external audit by the Local Government Auditor whose purpose is to form an independent opinion on the accounts and submit an Audit Report following the audit to the elected members of the County Council. A copy of the Auditor's report will be provided to each member of the Council when it is received and in accordance with normal practice will also be considered by the Corporate Policy Group, the Organisation Procedure and Finance Committee and by the Audit Committee.

The Annual Financial Statement represents fairly the financial position of the Council. The Accounts have been prepared on an accruals basis. Appropriate accounting policies have been employed and applied consistently and are set out in the Statement of Accounting Policies on pages X to Y.

South Dublin County Council incurred total expenditure of €257,235,377 (excluding transfers) during 2013. This comprises:

- Revenue Expenditure of €215,603,030
- Capital Expenditure of € 41,632,347

Total expenditure for 2013 reflects a reduction of €8.7 million when compared to the outturn of €265.9 million in 2012.

#### Revenue Account

The Council incurred a deficit of €1,365,693 during 2013 after accounting for expenditure and income. The deficit was incurred after providing for the repayment of €3.5 million in commercial rates charged to the Westlink Toll Bridge account during the period 2005 to 2013. This was an exceptional cost incurred following the revision, by the Commissioner of Valuation, of the toll bridge valuation in December 2013. This revision was necessary as a judgement of the Supreme Court (delivered on 23<sup>rd</sup> October 2013) overturned a 2008 High Court judgement affecting the valuation of the toll bridge. The Commissioner's decision was applied retrospectively from 2005 to 2013.

The 2013 deficit has reduced the General Revenue Reserve from €12,095,145 at 1 January 2013 to €10,729,452. The terms of circular Fin 03/2009 and Fin 03/2010 provide that local authorities must maintain their revenue account in balance in order to allow for the control and monitoring of the General Government Balance. This was not possible in 2013 due to the financial impact and timing of the Supreme Court judgement however provision has been made to recover the 2013 deficit in the 2014 budget and return the general reserve to January 2013 levels.

<b>Income &amp; Expenditure</b>	<b>2013</b>
<b>Divisional Income</b>	€87,034,459
<b>Rates Income</b>	€122,440,818
<b>Local Government Fund</b>	€16,370,168
<b>Pension Related Deduction</b>	€3,192,694
<b>Transfers from Reserves</b>	€391,109
<b>Total Income</b>	<b>€229,429,248</b>
<b>Payroll Expenditure</b>	€57,569,269
<b>Pensions &amp; Gratuities</b>	€13,384,986
<b>Non Pay Costs</b>	€144,648,776
<b>Transfers to Reserves</b>	€15,191,910
<b>Total Expenditure</b>	<b>€230,794,941</b>
<b>Deficit for 2013</b>	<b>( 1,365,693)</b>

The expenditure for 2013 includes payments totalling €3.3 million paid to 74 staff in accordance with the 2013 voluntary redundancy scheme for local authorities. The scheme will provide ongoing payroll savings of €2.4 million per annum. This once off cost has been included in the cost of pensions and gratuities in Appendix 1.

Payroll costs charged to operations for 2013 totalled €57,135,714 (excluding members' representational allowances) and provided savings of €4.1 million from the 2013 payroll budget of €61.2 million. Payroll savings were achieved from a range of initiatives including the Haddington Road Agreement, reduced payroll costs due to staff availing of the voluntary redundancy, career break and reduced working hours schemes and a continuing efficiency drive to reduce the cost of premium payments.

The income collected from the Non Principal Private Residence (NPPR) charge was €1.3 million above target in 2013. Approximately 33% of the €3.76 million in NPPR receipts in 2013 related to late penalty payments. The charges for late payment can be significant but are difficult to project year on year. Property owners are required to declare the non-principal primary residence status and pay the charge if it is relevant to their property. Undeclared and unpaid charges and related penalties exist as a burden on the property and are often disclosed when a property is undergoing a change of ownership. The legislation providing for the charge was repealed in the Local Government Reform Act 2014 so charges are now confined to the period 2009 to 2013.

Income from commercial rates continues to underpin the council's operations.

Commercial rates income out turned very close to 2012 levels as the rates multiplier was not increased for 2013 and there was little movement affecting the valuation base in the county. The major revenue collections are presented in Appendix 7 and this includes cash of €116.6 million collected in respect of commercial rates in 2013. This collection incorporates an €8 million credit adjustment for commercial rates billed to South Dublin County Council and €12.9 million in credit notes and refunds provided in accordance with the rates vacancy scheme so net cash inflow from this source was €95.7 million in 2013. This figure reflects an improvement of 1.1% when compared

to 2012. In overall terms the commercial rates collection improved by 3% in 2013 however this improvement was supported by significant write off of historic arrears during the year. The council has prioritised the administration and collection of commercial rates and provides a range of debt payment and management options for ratepayers. Part of this process involves early legal pursuit of debt where rate payers do not engage with the council's debt managers. Bad debts totalling €11.2 million were recognised in 2013 and written from the arrears at year end. Income from goods and services in 2013 stabilised and reflected a marginal improvement on the previous year.

<b>Revenue Account Income</b>	<b>2013</b>	<b>2012</b>	<b>As % of Income 2013</b>
Goods and Services	€46,863,136	€46,423,988	20.4%
Other State Grants	€34,196,140	€36,582,637	14.9%
Other Local Authorities	€5,975,182	€6,325,552	2.6%
<b>Total From Divisions</b>	<b>€87,034,458</b>	<b>€89,332,177</b>	<b>37.9%</b>
Rates Income	€122,440,818	€122,641,598	53.4%
Local Government Fund	€16,370,168	€16,485,014	7.1%
Pension Related Deduction	€3,192,694	€3,352,822	1.4%
From Reserves	€391,109	€1,297,464	0.2%
<b>Total Income</b>	<b>€229,429,247</b>	<b>€233,109,075</b>	<b>100%</b>

### **Irish Water**

The Water Services Act 2013 and the Water Services (No. 2) Act 2013 provided for the establishment and powers of Irish Water as an independent subsidiary of the Bord Gais Eireann Group. This body was established as part of Government policy to reform water services in Ireland, including the introduction of domestic water charges. The legislation provided for the following actions on 1 January 2014:

- the transfer of Local Authority water services assets and liabilities to Irish Water.
- that all functions of a Local Authority relating to water services, shall transfer to Irish Water other than those related to rural water services, notably group water schemes and individual domestic wastewater treatment systems.
- local authorities will deliver services on behalf of Irish Water through service level agreements for an agreed payment. It is provided that these agreements will run for an initial 12 year period with reviews after two years and seven years. This has been reflected in Local Authority revenue budgets adopted for 2014.

The analysis, computation and valuation of assets and liabilities to be transferred to Irish Water will be computed and agreed between local authorities and Irish Water in 2014. The changes agreed will be reflected in the 2014 AFS for all local authorities including South Dublin County Council. The changes as referenced above will not affect the going concern capacity of South Dublin County Council.

## Financial Standing

<b>Balance Sheet as at 31st December</b>	<b>2013</b>	<b>2012</b>
	<b>€'M</b>	<b>€'M</b>
Fixed Assets	3,599	3,593
Work in Progress & Preliminary Expenses	106	129
Long Term Debtors	209	204
Net Current Assets/(Liabilities)	41	39
Long Term Creditors	( 253)	( 251)
<b>Net Assets</b>	<b><u>3,702</u></b>	<b><u>3,714</u></b>

### Represented by:

Capitalisation Account	3,599	3,593
Income WIP	76	97
Specific Revenue Reserve	11	11
General Revenue Reserve	11	12
Other Balances	5	1
	<b><u>3,702</u></b>	<b><u>3,714</u></b>

The net book value of fixed assets (including Work in Progress) at 31<sup>st</sup> December 2013 was €3.7 billion. This includes €635.4 million in respect of the Water and Sewerage Network assets. Additions to the Fixed Asset Register during 2013 totalled €44.9 million of which €36.7 million related to Housing and €7.9 million related to Parks and Buildings. Fixed Asset disposals during the year amounted to €17.4 million which related to the proceeds from sale of assets and the disposal of the Ballyroan library which was demolished and subsequently replaced:

<b>Disposals</b>	<b>2013</b>
	<b>€'M</b>
Land	8.0
Housing	7.1
Buildings	2.1
Plant & Machinery	<u>0.2</u>
	<b><u>17.4</u></b>

### Capital Activity

Capital expenditure (including transfers) of €42.1 million was incurred in 2013 for a range of projects.

The terms of circular Fin 03/2009 restricts local authorities from incurring capital development costs unless they can be matched by income which is collected within the calendar year and these ongoing restrictions affected capital activity in 2013.

### Conclusion

The Council continued to closely monitor and manage income in 2013 and react swiftly to variances against budget however the supreme court decision in October 2013 affecting commercial rates had a significant impact on the out-turn and contributed to the €1.36 million deficit incurred for 2013. Provision was made in the 2014 Budget to recoup this deficit to the Revenue Reserve in 2014.

# South Dublin County Council

## Certificate of Manager/Head of Finance

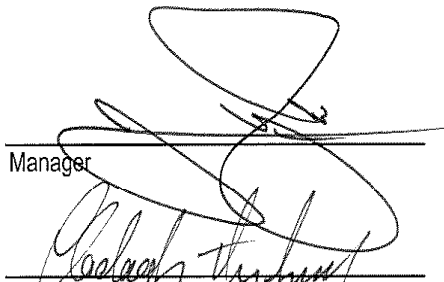
for the year ended 31 December 2013

We certify that the financial statement of the South Dublin County Council for the year ended 31 December 2013 as set out on pages 8 to 27 are in agreement with the books of account and have been prepared in accordance with the accounting requirements as directed by the Minister for the Environment Community and Local Government.

We have also taken reasonable steps for the prevention and detection of fraud and other irregularities.

Signed:

\_\_\_\_\_  
Manager

  
\_\_\_\_\_  
Head of Finance

Dated:

31<sup>st</sup> March 2014

## **Audit Opinion**

### **To the Members of South Dublin County Council**

I have audited the annual financial statement of South Dublin County Council as set out on pages 8 to 27 for the year ended 31 December 2013 and have also issued a separate report in accordance with section 120 of the Local Government Act, 2001.

#### **Responsibilities of the Council and the Local Government Auditor**

The Council is by law, responsible for the maintenance of all accounting records including the preparation of the Annual Financial Statement. It is my responsibility, based on my audit, to form an independent opinion on the statement and to report my opinion to you.

#### **Basis of Opinion**

I conducted my audit in accordance with the principles and practice of Local Government Audit. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the annual financial statement. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statement, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the annual financial statement is free from material misstatement, whether caused by fraud or other irregularity or error.

#### **Opinion**

In my opinion the annual financial statement presents fairly, in accordance with the Code of Practice and Accounting Regulations the financial position of South Dublin County Council at 31 December 2013 and its income and expenditure for the year then ended.



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**Conor Cummins**  
**Principal Local Government Auditor**

Date: 4 September 2014



# STATEMENT OF ACCOUNTING POLICIES

## 1. General

The accounts have been prepared in accordance with the Accounting Code of Practice (ACoP) on local authority accounting, as revised by the Department of Environment, Community and Local Government (DECLG) at 31st December 2013. Non-compliance with accounting policies as set out in ACoP must be stated in the Policies and Notes to the Accounts.

## 2. Funds Flow Statement

A Funds Flow statement was introduced as part of AFS 2011. While the guidance of International Accounting Standard 7 Statement of Cash Flows has been followed, the business of local authorities is substantially different to most private sector organisations and therefore some minor changes to the format have been agreed to ensure the data displayed is meaningful and useful within the local government sector. For this reason the statement is being referred to as a 'Funds Flow Statement'. The financial accounts include a funds flow statement shown after the Balance Sheet. Notes 18 – 23 relate to the funds flow statement and are shown in the Notes on and forming part of the Accounts section of the AFS. Note 20 details Project/Non Project/Affordable/Voluntary balances, which can be either a debit or a credit balance. The funds flow assumes that these are debit balances and bases the (Increase)/Decrease description on this.

## 3. Accruals

The revenue and capital accounts have been prepared on an accrual basis in accordance with the Accounting Code of Practice.

## 4. Interest Charges

Loans payable can be divided into the following two categories:

- Mortgage related loans
- Non- mortgage related loans

### 4.1 Mortgage Related Loans

Mortgage related loans have a corresponding stream of income from long term advances (i.e. monies lent by the local authorities to borrowers), for the purchase of houses. Only the interest element is charged or credited to the Income & Expenditure Statement.

### 4.2 Non Mortgage Related Loans

Note 8 to the accounts sets out the types of borrowing under this heading. Loans relating to assets/grants, revenue funding, inter local authority will not have a corresponding stream of income. Bridging finance will eventually become part of permanent funding. Loans in respect of the other headings will have a corresponding value in Note 3.

## 5. Pensions

Payments in respect of pensions and gratuities are charged to the revenue account in the accounting period in which the payments are made. The cost of salaries and wages in the accounts includes deductions in respect of superannuation (including Widows and Orphans) benefits. Such deductions are credited as receipts to the Income & Expenditure Statement. The requirements of current accounting standards relating to pensions and their application to local authority accounting remains under consideration.

## **6. Agency and Other Services**

Expenditure on services provided or carried out on behalf of other local authorities is recouped at cost or in accordance with specific agreements.

## **7. Insurance**

The County Council operates an insurance excess of €254,000 for Public Liability and €127,000 for Employer Liability.

## **8. Provision for Bad & Doubtful Debts**

Provision has been made in the relevant accounts for bad & doubtful debts.

## **9. Fixed Assets**

### **9.1 Classification of Assets**

Fixed assets are classified into categories as set out in the balance sheet. A further breakdown by asset type is set out in note 1 to the accounts.

### **9.2 Recognition**

All expenditure on the acquisition or construction of fixed assets is capitalised on an accrual basis.

### **9.3 Measurement**

A balance sheet incorporating all of the assets of the local authority was included for the first time in the Annual Financial Statement for 2003. The assets were valued based on the 'Valuation Guideline' issued by the DECLG. All assets purchased or constructed as from 1/1/2004 have been included at historical cost. Accounting policies relating to leases are currently being developed and will be reflected in the financial statements for 2014.

### **9.4 Revaluation**

As set out in a revision to the Accounting Code of Practice it is policy to show fixed assets at cost. Maintenance and enhancement costs associated with Infrastructure assets are not currently included in fixed assets but will be reviewed in 2014. Due to their physical nature the vast majority of assets are unique to local authorities and are not subject to disposal. Any loss or gain associated with the net realisable value of the remaining general assets subject to disposal, are accounted for at time of disposal.

### **9.5 Disposals**

In respect of disposable assets, income is credited to a specific reserve and is generally applied in the purchase of new assets. Proceeds of the sale of local authority houses are to be applied as directed by the DECLG.

## 9.6 Depreciation

Under the current method of accounting, the charge for depreciation is offset by the amortisation of the source of funding the asset. This method has a neutral impact on Income & Expenditure and consequently the charge for depreciation and the corresponding credit from amortisation is excluded from the Income & Expenditure Statement.

The policies applied to assets subject to depreciation are as follows:

Asset Type	Bases	Depreciation Rate
Plant & Machinery		
- Long life	S/L	10%
- Short life	S/L	20%
Equipment	S/L	20%
Furniture	S/L	20%
Heritage Assets		Nil
Library Books		Nil
Playgrounds	S/L	20%
Parks	S/L	2%
Water Assets		
- Water schemes	S/L	Asset life over 70 years
- Drainage schemes	S/L	Asset life over 50 years

The Council does not charge depreciation in the year of disposal and will charge a full year's depreciation in the year of acquisition.

## 10. Government Grants

Government grants are accounted for on an accrual basis. Grants received to cover day-to-day operations are credited to the Income & Expenditure Statement. Grants received, relating to the construction of assets, are shown as part of the income of work-in-progress. On completion of the project the income is transferred to a capitalisation account.

## 11. Development Debtors & Income

All development debtors are now included in notes 3 & 5. Income from development contributions not due to be paid within the current year is deferred and shown under long term creditors in the balance sheet.

## 12. Debt Redemption

The proceeds from the early redemption of loans by borrowers, are applied to the redemption of mortgage related borrowings from the HFA.

## 13. Lease Schemes

Rental payments under operating leases are charged to the Income & Expenditure. Assets acquired under a finance lease are included in fixed assets. The amount due on outstanding balances is shown under current liabilities and long-term creditors.

## **14. Stock**

Stocks are valued on an average cost basis.

## **15. Work-in-Progress & Preliminary Expenditure**

Work-in progress and preliminary expenditure is the accumulated historical cost of various capital related projects. The income accrued in respect of these projects is shown in the Balance Sheet as 'Income WIP'.

## **16. Debtors and Creditors**

### **16.1 Debtors**

At the close of the financial year, debtors represent income due but not yet received.

### **16.2 Creditors**

At the close of the financial year, creditors represent payments due in respect of goods received and services rendered but not yet paid.

## **17. Interest in Local Authority Companies**

The interest of South Dublin County Council in companies is listed in Appendix 8.

## **18. Affordable Housing**

The accounting policy for the Affordable Housing Scheme was amended for AFS 2011. The amended policy was introduced to appropriately reflect the changing circumstances in the housing market, which impact on the scheme, including the deployment of unsold affordable homes for other purposes, including temporary use under the social leasing or RAS schemes. From AFS 2011, the bridging finance has been brought into the relevant capital jobs. AFS 2013 completes the accounting policy change and includes the addition of the affordable housing units to the fixed asset register and inclusion in the Balance Sheet.

## **19. Transfer of Responsibility for the Delivery of Water Services**

The Water Services Act 2013 and the Water Services (No. 2) Act 2013 provides for the establishment of Irish Water as an independent subsidiary within the Bord Gáis Éireann Group.

From January, 2014, the legislation provides for:

- The transfer of Local Authority water services assets and liabilities to Irish Water.
- That all functions of a Local Authority relating to water services, shall transfer to Irish Water other than those related to rural water services, notably group water schemes and individual domestic wastewater treatment systems.
- Local authorities will deliver services on behalf of Irish Water through service level agreements for an agreed payment. It is provided that these agreements will run for an initial 12 year period with reviews after two years and seven years. This has been reflected in Local Authority revenue budgets adopted for 2014.

The analysis, computation and valuation of assets and liabilities to be transferred to Irish Water will be computed and agreed between Local Authorities and Irish Water in 2014. The changes agreed will be reflected in the 2014 AFS for Local Authorities.

The transfers above will not affect the going concern capacity of Local Authorities.

# **FINANCIAL ACCOUNTS**

## INCOME & EXPENDITURE ACCOUNT STATEMENT FOR YEAR ENDING 31st DECEMBER 2013

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/(deficit) for the year. Transfers to/from reserves are shown separately and not allocated by service division. Note 17 allocates transfers by service division in the same format as Table A of the adopted Local Authority budget.

### Expenditure by Division

	Notes	Gross	Income	Net Expenditure	Net
		Expenditure			Expenditure
		2013	2013	2013	2012
		€	€	€	€
Housing & Building		47,778,955	47,138,152	640,803	1,860,797
Roads Transportation & Safety		24,674,742	7,265,339	17,409,403	18,378,025
Water Services		32,825,730	8,344,494	24,481,237	25,327,115
Development Management		11,351,236	2,265,241	9,085,994	9,479,181
Environmental Services		34,469,485	9,702,894	24,766,591	26,923,236
Recreation & Amenity		30,801,357	4,806,372	25,994,986	25,218,437
Agriculture, Education, Health & Welfare		4,744,850	3,178,783	1,566,067	1,422,738
Miscellaneous Services		28,956,675	4,333,185	24,623,490	20,955,462
		-	-	-	-
<b>Total Expenditure/Income</b>	16	<b>215,603,030</b>	<b>87,034,459</b>		
<b>Net cost of Divisions to be funded from Rates &amp; Local Government Fund</b>				<b>128,568,572</b>	129,564,991
Rates				122,440,818	122,641,598
Local Government Fund - General Purpose Grant				16,370,168	16,485,014
Pension Related Deduction				3,192,694	3,352,822
County Charge				-	-
<b>Surplus/(Deficit) for Year before Transfers</b>	17			<b>13,435,108</b>	12,914,443
<b>Transfers from/(to) Reserves</b>	15			(14,800,801)	(12,912,698)
<b>Overall Surplus/(Deficit) for Year</b>				<b>(1,365,693)</b>	1,745
<b>General Reserve @ 1st January 2013</b>				12,095,145	12,093,400
<b>General Reserve @ 31st December 2013</b>				<b>10,729,452</b>	12,095,145

## BALANCE SHEET AT 31st DECEMBER 2013

	Notes	2013 €	2012 €
<b>Fixed Assets</b>	1		
Operational		1,925,782,715	1,893,870,787
Infrastructural		1,608,280,977	1,627,323,264
Community		2,508,781	1,395,264
Non-Operational		62,484,576	70,541,938
		<b>3,599,057,049</b>	<b>3,593,131,253</b>
<b>Work in Progress and Preliminary Expenses</b>	2	106,105,165	128,769,310
<b>Long Term Debtors</b>	3	208,513,102	204,038,488
<b>Current Assets</b>			
Stocks	4	-	-
Trade Debtors & Prepayments	5	56,065,755	60,197,368
Bank Investments		47,714,468	31,114,412
Cash at Bank		547,027	427,040
Cash in Transit		38,732	38,235
Urban Account	7	-	-
		<b>104,365,983</b>	<b>91,777,054</b>
<b>Current Liabilities (Amounts falling due within one year)</b>			
Bank Overdraft		-	-
Creditors & Accruals	6	62,993,538	53,120,322
Urban Account	7	-	-
Finance Leases		-	-
		<b>62,993,538</b>	<b>53,120,322</b>
<b>Net Current Assets / (Liabilities)</b>		<b>41,372,444</b>	<b>38,656,732</b>
<b>Creditors (Amounts falling due after more than one year)</b>			
Loans Payable	8	233,717,692	240,862,951
Finance Leases		-	-
Refundable deposits	9	7,241,410	9,738,200
Other		12,089,003	-
		<b>253,048,105</b>	<b>250,601,151</b>
<b>Net Assets</b>		<b>3,701,999,655</b>	<b>3,713,994,633</b>
<b>Represented by</b>			
Capitalisation Account	10	3,599,057,049	3,593,131,253
Income WIP	2	76,104,983	96,630,944
Specific Revenue Reserve		10,804,901	10,804,901
General Revenue Reserve		10,729,452	12,095,145
Other Balances	11	5,303,270	1,332,389
<b>Total Reserves</b>		<b>3,701,999,655</b>	<b>3,713,994,634</b>

**FUNDS FLOW STATEMENT  
AS AT 31ST DECEMBER 2013**

	Note	2013 €	2013 €
<b>REVENUE ACTIVITIES</b>			
Net Inflow/(outflow) from operating activities	18		12,601,394
 <b>CAPITAL ACTIVITIES</b>			
<b>Returns on Investment &amp; Servicing of Finance</b>			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		5,925,796	
Increase/(Decrease) in WIP/Preliminary Funding		(20,525,961)	
Increase/(Decrease) in Reserves Balances	19	(16,136,964)	
<b>Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance</b>			<b>(30,737,129)</b>
 <b>Capital Expenditure &amp; Financial Investment</b>			
(Increase)/Decrease in Fixed Assets		(5,925,796)	
(Increase)/Decrease in WIP/Preliminary Funding		22,664,145	
(Increase)/Decrease in Agent Works Recoupable		37,742	
(Increase)/Decrease in Other Capital Balances	20	19,420,129	
<b>Net Inflow/(Outflow) from Capital Expenditure and Financial Investment</b>			<b>36,196,220</b>
 <b>Financing</b>			
Increase/(Decrease) in Loan Financing	21	469,130	
(Increase)/Decrease in Reserve Financing	22	687,716	
<b>Net Inflow/(Outflow) from Financing Activities</b>			<b>1,156,846</b>
 <b>Third Party Holdings</b>			
Increase/(Decrease) in Refundable Deposits			(2,496,790)
Net Increase/(Decrease) in Cash and Cash Equivalents	23		<b>16,720,541</b>



## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 1. Fixed Assets

	Land	Parks	Housing	Buildings	Plant & Machinery (Long & Short Life)	Computers, Furniture & Equipment	Heritage	Roads & Infrastructure	Water & Sewerage Network	Total
	€	€	€	€	€	€	€	€	€	€
<b>Costs</b>										
Accumulated Costs @ 1/1/2013	59,933,449	1,653,641	1,545,840,983	350,385,499	45,755,778	2,859,971	544,180	976,042,809	1,108,032,618	4,091,048,926
<b>Additions</b>										
- Purchased	-	-	35,243,741	-	372,846	-	-	-	-	35,616,588
- Transfers WIP	-	2,565,564	1,470,557	5,271,437	-	-	-	-	-	9,307,558
Disposals	(8,057,362)	-	(7,060,545)	(2,061,600)	(167,969)	(16,940)	-	-	-	(17,364,416)
Revaluations	-	-	-	-	-	-	-	-	-	-
Historical Cost Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Accumulated Costs @ 31/12/2013</b>	<b>51,876,087</b>	<b>4,219,206</b>	<b>1,575,494,736</b>	<b>353,595,336</b>	<b>45,960,655</b>	<b>2,843,031</b>	<b>544,180</b>	<b>976,042,809</b>	<b>1,108,032,618</b>	<b>4,118,608,657</b>
<b>Depreciation</b>										
Depreciation @ 1/1/2013	-	1,086,492	-	-	42,467,677	1,956,002	-	-	452,407,502	497,917,673
Provision for Year	-	338,581	-	-	860,514	362,909	-	-	20,251,945	21,813,949
Disposals	-	-	-	-	(163,074)	(16,940)	-	-	-	(180,014)
<b>Accumulated Depreciation @ 31/12/2013</b>	<b>-</b>	<b>1,425,072</b>	<b>-</b>	<b>-</b>	<b>43,165,117</b>	<b>2,301,971</b>	<b>-</b>	<b>-</b>	<b>472,659,447</b>	<b>519,551,607</b>
<b>Net Book Value @ 31/12/2013</b>	<b>51,876,087</b>	<b>2,794,133</b>	<b>1,575,494,736</b>	<b>353,595,336</b>	<b>2,795,538</b>	<b>541,059</b>	<b>544,180</b>	<b>976,042,809</b>	<b>635,373,171</b>	<b>3,599,057,049</b>
Net Book Value @ 31/12/2012	59,933,449	567,149	1,545,840,983	350,385,499	3,288,101	903,968	544,180	976,042,809	655,625,116	3,593,131,253
<b>Net Book Value by Category</b>										
Operational	1,096,518	-	1,575,494,736	341,500,676	2,795,538	541,059	105,718	-	4,248,469	1,925,782,715
Infrastructural	-	1,113,466	-	-	-	-	-	976,042,809	631,124,702	1,608,280,977
Community	-	1,680,667	-	389,653	-	-	438,462	-	-	2,508,781
Non-Operational	50,779,569	-	-	11,705,007	-	-	-	-	-	62,484,576
<b>Net Book Value @ 31/12/2013</b>	<b>51,876,087</b>	<b>2,794,133</b>	<b>1,575,494,736</b>	<b>353,595,336</b>	<b>2,795,538</b>	<b>541,059</b>	<b>544,180</b>	<b>976,042,809</b>	<b>635,373,171</b>	<b>3,599,057,049</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 2. Work in Progress and Preliminary Expenses

A summary of work in progress and preliminary expenditure by asset category is as follows:

	Funded 2013 €	Unfunded 2013 €	Total 2013 €	Total 2012 €
<b>Expenditure</b>				
Work in Progress	2,450,150	17,270,970	19,721,120	24,094,338
Preliminary Expenses	63,336,392	23,047,653	86,384,045	104,674,972
	<b>65,786,542</b>	<b>40,318,623</b>	<b>106,105,165</b>	128,769,310
<b>Income</b>				
Work in Progress	2,403,118	1,450,000	3,853,118	6,393,531
Preliminary Expenses	60,822,390	11,429,475	72,251,865	90,237,413
	<b>63,225,508</b>	<b>12,879,475</b>	<b>76,104,983</b>	96,630,944
<b>Net Expended</b>				
Work in Progress	47,032	15,820,970	15,868,002	17,700,807
Preliminary Expenses	2,514,002	11,618,178	14,132,180	14,437,559
<b>Net Over/(Under) Expenditure</b>	<b>2,561,034</b>	<b>27,439,148</b>	<b>30,000,182</b>	32,138,366

### 3. Long Term Debtors

A breakdown of the long-term debtors is as follows:

	Balance @ 1/1/2013 €	Loans Issued €	Principal Repaid €	Early Redemptions €	Other Adjustments €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
Long Term Mortgage Advances*	59,484,987	242,505	(2,647,190)	(1,044,952)	141,625	56,176,975	59,484,987
Tenant Purchases Advances	2,036,000	-	(281,095)	(57,030)	8,011	1,705,886	2,036,000
Shared Ownership Rented Equity	7,492,071	-	-	(249,505)	(30,506)	7,212,060	7,492,071
	<b>69,013,058</b>	<b>242,505</b>	<b>(2,928,285)</b>	<b>(1,351,487)</b>	<b>119,129</b>	<b>65,094,921</b>	69,013,058
Voluntary Housing						111,629,391	115,609,338
Development Levy Debtors						12,089,003	-
Inter Local Authority Loans						-	-
Long-term Investments						-	-
Cash						23,116,917	22,505,413
Interest in associated companies						-	-
Other						-	-
						<b>146,835,310</b>	138,114,751
						<b>211,930,231</b>	207,127,809
Less: Amounts falling due within one year (Note 5)						(3,417,129)	(3,089,321)
Total Amounts falling due after more than one year						<b>208,513,102</b>	204,038,488

\* Includes HFA Agency Loans

# NOTES TO AND FORMING PART OF THE ACCOUNTS

## 4. Stocks

A summary of stock is as follows:

	2013 €	2012 €
Central Stores	-	-
Other Depots	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 5. Trade Debtors & Prepayments

A breakdown of debtors and prepayments is as follows:

	2013 €	2012 €
Government Debtors	6,780,075	7,719,555
Commercial Debtors	65,506,394	57,469,699
Non-Commercial Debtors	7,541,698	7,736,843
Development Levy Debtors	4,575,135	28,738,596
Other Services	1,273,661	1,060,468
Other Local Authorities	928,868	2,131,569
Agent Works Recoupable	90,800	128,542
Revenue Commissioners	-	-
Other	-	-
Add: Amounts falling due within one year (Note 3)	3,417,129	3,089,321
<b>Total Gross Debtors</b>	<b>90,113,760</b>	<b>108,074,593</b>
Less: Provision for Doubtful Debts	(35,551,500)	(49,183,477)
<b>Total Trade Debtors</b>	<b>54,562,260</b>	<b>58,891,117</b>
Prepayments	1,503,495	1,306,251
	<b>56,065,755</b>	<b>60,197,368</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	2013 €	2012 €
Trade creditors	9,296,654	8,587,331
Grants	4,148	166,182
Revenue Commissioners	4,360,218	3,138,480
Other Local Authorities	287,161	814,328
Other Creditors	796,472	893,172
	<b>14,744,653</b>	<b>13,599,492</b>
Accruals	15,364,535	14,020,752
Deferred Income	21,808,138	13,349,736
Add: Amounts falling due within one year (Note 8)	11,076,212	12,150,341
	<b>62,993,538</b>	<b>53,120,322</b>

### 7. Urban Account

A summary of the Intercompany account is as follows:

	2013 €	2012 €
Balance at 1 January	-	-
Charge for Year	-	-
Received/Paid	-	-
Balance at 31 December	-	-

### 8. Loans Payable

#### (a) Movement in Loans Payable

	HFA €	OPW €	Other €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
Balance @ 1/1/2013	244,442,501	-	8,570,791	253,013,292	259,344,106
Borrowings	5,237,749	-	-	5,237,749	7,844,418
Repayment of Principal	(9,639,525)	-	(2,546,340)	(12,185,865)	(12,559,328)
Early Redemptions	(1,285,966)	-	-	(1,285,966)	(1,670,105)
Other Adjustments	14,695	-	-	14,695	54,201
Balance @ 31/12/2013	<b>238,769,453</b>	<b>-</b>	<b>6,024,452</b>	<b>244,793,905</b>	<b>253,013,292</b>
Less: Amounts falling due within one year (Note 6)				11,076,212	12,150,341
Total Amounts falling due after more than one year				<b>233,717,692</b>	<b>240,862,951</b>

#### (b) Application of Loans

An analysis of loans payable is as follows:

	HFA €	OPW €	Other €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
<b>Mortgage loans*</b>	56,632,786	-	-	56,632,786	60,209,599
<b>Non-Mortgage loans</b>					
Asset/Grants	28,911,962	-	6,024,452	34,936,413	35,600,081
Revenue Funding	-	-	-	-	-
Bridging Finance	34,487,042	-	-	34,487,042	34,487,042
Recoupable	-	-	-	-	-
Shared Ownership – Rented Equity	7,491,025	-	-	7,491,025	7,597,660
Inter-Local Authority	-	-	-	-	-
Voluntary housing	111,246,639	-	-	111,246,639	115,118,910
	<b>238,769,453</b>	<b>-</b>	<b>6,024,452</b>	<b>244,793,905</b>	<b>253,013,292</b>
Less: Amounts falling due within one year (Note 6)				11,076,212	12,150,341
Total Amounts falling due after more than one year				<b>233,717,692</b>	<b>240,862,951</b>

\* Includes HFA Agency Loans

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 9. Refundable Deposits

The movement in refundable deposits is as follows:

	2013 €	2012 €
<b>Opening Balance at 1 January</b>	9,738,200	7,763,832
Deposits received	501,937	2,694,717
Deposits repaid	(2,998,727)	(720,349)
<b>Closing Balance at 31 December</b>	<b>7,241,410</b>	<b>9,738,200</b>

**Note: Short Term Refundable Deposits are included as part of Cash Investments on the Balance sheet**

### 10. Capitalisation Account

The capitalisation account shows the funding of the assets as follows:

	Balance @ 1/1/2013 €	Purchased €	Transfers WIP €	Disposals €	Revaluations €	Historical Cost Adj €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
Grants	640,606,741	1,298,968	6,515,278	(2,285,269)	-	-	646,135,718	640,606,741
Loans	-	33,944,773	-	-	-	-	33,944,773	-
Revenue funded	20,397,135	32,019	-	(127,451)	-	-	20,301,704	20,397,135
Leases	-	-	-	-	-	-	-	-
Development Levies	91,906,446	-	1,099,558	-	-	-	93,006,004	91,906,446
Tenant Purchase Annuities	94,082	-	-	-	-	-	94,082	94,082
Unfunded	3,478,900	-	1,658,722	-	-	-	5,137,622	3,478,900
Historical	3,206,500,234	-	-	(10,603,870)	-	-	3,195,896,364	3,206,500,234
Other	128,065,388	340,827	34,000	(4,347,826)	-	-	124,092,389	128,065,388
<b>Total Gross Funding</b>	<b>4,091,048,926</b>	<b>35,616,588</b>	<b>9,307,558</b>	<b>(17,364,416)</b>	<b>-</b>	<b>-</b>	<b>4,118,608,657</b>	4,091,048,926
<b>Less: Amortised</b>							(519,551,607)	(497,917,673)
<b>Total</b>							<b>3,599,057,049</b>	3,593,131,253

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 11. Other Balances

A breakdown of other balances is as follows:

Note	Balance @ 1/1/2013 €	Capital re-classification * €	Expenditure €	Income €	Transfer from Revenue €	Transfer to Revenue €	Internal Transfers €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
<b>Tenant Purchase Annuities</b>									
- Realised (a)	6,518,274	-	20,438	2,319,208	-	-	(308,534)	8,508,510	6,518,274
- UnRealised (b)	2,036,000	-	-	(330,114)	-	-	-	1,705,886	2,036,000
<b>Development Levies</b> (c)	51,331,916	-	(11,835,583)	(13,457,590)	-	-	(16,752,080)	32,957,829	51,331,916
<b>Unfunded Balances</b>									
- Project Balances (d)	(63,906,135)	(4,295,269)	1,669,002	(3,193,567)	250,000	-	8,788,773	(64,025,199)	(63,906,135)
- Non-Project Balances (e)	(19,114,170)	(20,205,451)	1,045,377	8,595,489	-	-	1,566,356	(30,203,153)	(19,114,170)
<b>Funded Balances</b>									
- Project Balances (f)	(12,115,707)	(1,351,993)	20,407,250	15,872,731	1,394,998	-	321,459	(16,285,763)	(12,115,707)
- Non-Project Balances (g)	(20,681,997)	20,035,968	19,651,521	28,912,005	1,107,402	20,000	4,919,552	14,621,408	(20,681,997)
<b>Voluntary &amp; Affordable Housing Balances</b>									
- Voluntary Housing	(1,114,581)	-	2,968,395	2,854,267	-	-	-	(1,228,710)	(1,114,581)
- Affordable Housing	(6,731,084)	-	108,555	-	-	282,489	-	(7,122,129)	(6,731,084)
<b>Other Balances</b>									
- Assets (h)	61,313,057	-	600,149	5,675,513	673,844	75,000	(10,962,217)	56,025,049	61,313,057
- Insurance Fund (i)	16,280,640	-	51,522	494,514	-	-	-	16,723,632	16,280,640
- General (j)	54,246,229	393,321	467,212	1,093,842	6,285,866	83,620	(1,800,181)	59,668,247	54,246,229
<b>Net Capital Balances</b>	<b>68,062,441</b>	<b>(5,423,424)</b>	<b>35,153,838</b>	<b>48,836,297</b>	<b>9,712,111</b>	<b>461,109</b>	<b>(14,226,872)</b>	<b>71,345,605</b>	<b>68,062,441</b>
Non-Mortgage Loans - Principal to be Amortised (k)								(69,423,454)	(70,087,122)
Lease Repayment - Principal to be Amortised (l)								-	-
Historical Opening Mortgage Funding Surplus/(Deficit) (m)								3,427,793	3,427,793
Shared Ownership Rented Equity Account (n)								(46,674)	(70,722)
Reserves - associated companies								-	-
								<b>(66,042,335)</b>	<b>(66,730,051)</b>
<b>Total Other Balances</b>								<b>5,303,270</b>	<b>1,332,389</b>

\* represents a change in the status and/or funding of opening capital balances

Note (a) Accrued Repayments of annuities by borrowers who have purchased local authority houses.

Note (b) Future repayments of annuities by borrowers, not yet due, who have purchased local authority houses.

Note (c) Development contributions to be applied to either specific or general developments.

Note (d) Balances relating to completed asset codes for which funding has yet to be identified.

Note (e) Balances relating to capital codes not resulting in assets for which funding has yet to be identified.

Note (f) Balances relating to completed asset codes for which funding has been identified but not yet received.

Note (g) Balances relating to capital codes not resulting in assets for which funding has been identified but not yet received.

Note (h) Relates to reserves provisions and advance funding for future Local Authority assets.

Note (i) Relates to reserves provisions for future insurance liabilities.

Note (j) Relates to reserve provisions and miscellaneous credit balances.

Note (k) Both the principal and interest of non-mortgage loans are funded through the Income and Expenditure account.

This represents the outstanding principal on all such loans.

Note (l) Similar to (k), it represents the future lease liability that remains to be funded.

Note (m) Relates to the funding position on the Mortgage Loan book on change to Balance Sheet accounting, net of timing differences and subsequent write offs to Revenue.

Note (n) Under the shared ownership scheme both the equity element and the corresponding borrowings are indexed linked to the CPI.

This reserve represents the cumulative difference between the value of both indexations and can be attributed mainly to timing differences.

Note (o) Provision has not been made in the Annual Financial Statement in respect of the associated commitment/liabilities for the spending of these development contributions.

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 12. Capital Account Analysis

The capital account has been de-aggregated and is comprised of the following accounts in the balance sheet:

	2013 €	2012 €
Net WIP & Preliminary Expenses (Note 2)	(30,000,182)	(32,138,366)
Net Capital Balances (Note 11)	71,345,605	68,062,441
Agent Works Recoupable (Note 5)	(90,800)	(128,542)
<b>Capital Balance Surplus/(Deficit) @ 31 December</b>	<b>41,254,624</b>	<b>35,795,533</b>

A summary of the changes in the Capital account (see Appendix 6) is as follows:

	2013 €	2012 €
<b>Opening Balance @ 1 January</b>	35,795,533	38,143,149
<b>Expenditure</b>	41,632,347	47,002,884
<b>Income</b>		
- Grants	30,364,783	21,451,809
- Loans	5,237,749	7,844,418
- Other	1,512,904	7,910,868
<b>Total Income</b>	<b>37,115,436</b>	<b>37,207,095</b>
Net Revenue Transfers	9,976,002	7,448,172
<b>Closing Balance @ 31 December</b>	<b>41,254,624</b>	<b>35,795,533</b>

### 13. Mortgage Loan Funding Surplus/(Deficit)

The mortgage loan funding position on the balance sheet is as follows:

	2013 Loan Annuity €	2013 Rented Equity €	2013 Total €	2012 Total €
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	56,176,975	7,212,060	63,389,035	66,977,058
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 8)	(56,632,786)	(7,491,025)	(64,123,811)	(67,807,259)
<b>Surplus/(Deficit) in Funding @ 31st December</b>	<b>(455,811)</b>	<b>(278,965)</b>	<b>(734,776)</b>	<b>(830,201)</b>

**NOTE: Cash on Hand relating to Redemptions and Relending**

€

-

### 14. Summary of Plant & Materials Account

A summary of the operations of the Plant & Machinery account is as follows:

	2013 Plant & Machinery €	2013 Materials €	2013 Total €	2012 Total €
Expenditure	(2,236,711)	-	(2,236,711)	(2,233,550)
Charged to Jobs	2,729,114	-	2,729,114	2,724,716
	<b>492,403</b>	<b>-</b>	<b>492,403</b>	<b>491,166</b>
Transfers from/(to) Reserves	(492,403)	-	(492,403)	(491,166)
<b>Surplus/(Deficit) for the Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 15. Transfers from/(to) Reserves

A summary of transfers to/from Reserves is as follows:

	2013 Transfers from Reserves €	2013 Transfers to Reserves €	2013 Net €	2012 €
Loan Repayment Reserve	-	(4,754,800)	(4,754,800)	(5,427,526)
Lease Repayment Reserve	-	-	-	-
Historical Mortgage Funding Write-off	-	-	-	-
Development Levies	-	-	-	-
Other	391,109	(10,437,111)	(10,046,002)	(7,485,172)
<b>Surplus/(Deficit) for Year</b>	<b>391,109</b>	<b>(15,191,910)</b>	<b>(14,800,801)</b>	<b>(12,912,698)</b>

### 16. Analysis of Revenue Income

A summary of the major sources of revenue income is as follows:

	Appendix No	2013		2012	
		€	%	€	%
Grants & Subsidies	3	34,196,140	15%	36,582,637	16%
Contributions from other local authorities		5,975,182	3%	6,325,552	3%
Goods & Services	4	46,863,136	20%	46,423,988	20%
		<b>87,034,459</b>	<b>38%</b>	89,332,177	39%
Local Government Fund - General Purpose Grant		16,370,168	7%	16,485,014	7%
Pension Related Deduction		3,192,694	1%	3,352,822	1%
Rates		122,440,818	53%	122,641,598	53%
County Charge		-	0%	-	0%
<b>Total Income</b>		<b>229,038,139</b>	<b>100%</b>	231,811,611	100%



## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 17. Over/Under Expenditure

The following table shows the difference between the adopted estimates and the actual outturn in respect of both expenditure and income:

	EXPENDITURE				
	Excluding Transfers 2013 €	Transfers 2013 €	Including Transfers 2013 €	Budget 2013 €	(Over)/Under Budget 2013 €
Housing & Building	47,778,955	3,095,480	50,874,434	54,750,946	3,876,511
Roads Transportation & Safety	24,674,742	1,349,799	26,024,541	25,754,001	(270,540)
Water Services	32,825,730	60,032	32,885,762	32,350,881	(534,881)
Development Management	11,351,236	281,727	11,632,963	12,127,329	494,367
Environmental Services	34,469,485	8,364,157	42,833,642	42,974,989	141,348
Recreation & Amenity	30,801,357	745,730	31,547,087	31,190,906	(356,182)
Agriculture, Education, Health & Welfare	4,744,850	28,517	4,773,367	6,254,209	1,480,842
Miscellaneous Services	28,956,675	1,266,469	30,223,144	25,149,438	(5,073,706)
<b>Total Divisions</b>	<b>215,603,030</b>	<b>15,191,910</b>	<b>230,794,941</b>	<b>230,552,699</b>	<b>(242,242)</b>
Local Government Fund - General Purpose Grant	-	-	-	-	-
Pension Related Deduction	-	-	-	-	-
Rates	-	-	-	-	-
County Charge	-	-	-	-	-
Dr/Cr Balance	-	-	-	-	-
<b>(Deficit)/Surplus for Year</b>	<b>215,603,030</b>	<b>15,191,910</b>	<b>230,794,941</b>	<b>230,552,699</b>	<b>(242,242)</b>

	INCOME					NET
	Excluding Transfers 2013 €	Transfers 2013 €	Including Transfers 2013 €	Budget 2013 €	Over/(Under) Budget 2013 €	(Over)/Under Budget 2013 €
	47,138,152	282,489	47,420,641	51,063,218	(3,642,577)	233,934
	7,265,339	-	7,265,339	6,277,442	987,896	717,357
	8,344,494	75,000	8,419,494	7,355,407	1,064,087	529,206
	2,265,241	-	2,265,241	1,903,411	361,830	856,196
	9,702,894	33,620	9,736,514	9,315,518	420,996	562,343
	4,806,372	-	4,806,372	4,818,900	(12,529)	(368,711)
	3,178,783	-	3,178,783	4,602,284	(1,423,501)	57,341
	4,333,185	-	4,333,185	3,026,019	1,307,166	(3,766,541)
	<b>87,034,459</b>	<b>391,109</b>	<b>87,425,568</b>	<b>88,362,200</b>	<b>(936,632)</b>	<b>(1,178,874)</b>
	16,370,168	-	16,370,168	16,285,300	84,868	84,868
	3,192,694	-	3,192,694	3,271,200	(78,506)	(78,506)
	122,440,818	-	122,440,818	122,634,000	(193,182)	(193,182)
	-	-	-	-	-	-
	<b>229,038,139</b>	<b>391,109</b>	<b>229,429,248</b>	<b>230,552,700</b>	<b>(1,123,452)</b>	<b>(1,365,694)</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

**2013**  
**€**

### 18. Net Cash Inflow/(Outflow) from Operating Activities

Operating Surplus/(Deficit) for Year	(1,365,693)
(Increase)/Decrease in Stocks	-
(Increase)/Decrease in Trade Debtors	4,131,612
Non operating activity in Trade Debtors (Agent Works)	(37,742)
Increase/(Decrease) in Creditors Less than One Year	9,873,217
(Increase)/Decrease in Urban Account	-
	12,601,394

### 19. Increase/(Decrease) in Reserve Balances

Increase/(Decrease) in Tenant Purchase Annuities	1,660,122
Increase/(Decrease) in Development Contributions	(18,374,087)
Increase/(Decrease) in Other Reserve Balances	577,001
	(16,136,964)

### 20. (Increase)/Decrease in Other Capital Balances

(Increase)/Decrease in Project Balances - Funded	(4,170,056)
(Increase)/Decrease in Project Balances - Unfunded	(119,065)
(Increase)/Decrease in Non Project Balances - Funded	35,303,405
(Increase)/Decrease in Non Project Balances - Unfunded	(11,088,983)
(Increase)/Decrease in Voluntary Housing Balances	(114,129)
(Increase)/Decrease in Affordable Housing Balances	(391,044)
	19,420,129

### 21. Increase/(Decrease) in Loan Financing

(Increase)/Decrease in Long Term Debtors	(4,474,614)
Increase/(Decrease) in Mortgage Loans	(3,576,813)
Increase/(Decrease) in Asset/Grant Loans	(663,668)
Increase/(Decrease) in Revenue Funding Loans	-
Increase/(Decrease) in Bridging Finance Loans	-
Increase/(Decrease) in Recoupable Loans	-
Increase/(Decrease) in Shared Ownership Rented Equity Loans	(106,635)
Increase/(Decrease) in Inter-Local Authority Loans	-
Increase/(Decrease) in Voluntary Housing Loans	(3,872,271)
Increase/(Decrease) in Finance Leasing	-
(Increase)/Decrease in Portion Transferred to Current Liabilities	1,074,129
Increase/(Decrease) in Long Term Creditors - Deferred Income	12,089,003
	469,130

## NOTES TO AND FORMING PART OF THE ACCOUNTS

2013  
€

### 22. (Increase)/Decrease in Reserve Financing

(Increase)/Decrease in Specific Revenue Reserve	-
(Increase)/Decrease in Non-Mortgage Loan Principal to be Amortised	663,668
(Increase)/Decrease in Lease Repayment Principal to be Amortised	-
(Increase)/Decrease in Historical Mortgage Funding Surplus/Deficit	-
(Increase)/Decrease in Shared Ownership Rented Equity Account	24,048
(Increase)/Decrease in Reserves in Associated Companies	-
	<u>687,716</u>

### 23. Analysis of Changes in Cash & Cash Equivalents

Increase/(Decrease) in Bank Investments	16,600,057
Increase/(Decrease) in Cash at Bank/Overdraft	119,987
Increase/(Decrease) in Cash in Transit	497
	<u>16,720,541</u>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 24. Civic Offices Tallaght

The Civic Offices were acquired via a loan/lease purchase arrangement that is represented in the Annual Financial Statement as follows:

#### Fixed Assets

Note 1: Operational Asset/Building	€48,469,200
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#### Creditors (Amounts greater than one year)

Note 8: Loans Payable (Non Mortgage/Assets)	€0
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The value of the outstanding loans were included in prior years in Note 8 net of a sinking fund controlled by the Lessor. The lease purchase arrangement concluded in 2013 and the agreement provided for the sinking fund to be applied one year after the final lease payment. Payments to the fund were calculated to ensure that the sinking fund would match the initial loan by the agreed redemption date.

Works to the value of €47,857,345 have been completed to extend and refurbish the Civic Offices and the County Library . This brings the total value of the asset to €96,326,545.

# **APPENDICES**

**APPENDIX 1**  
**ANALYSIS OF EXPENDITURE**  
**FOR YEAR ENDED 31st DECEMBER 2013**

	2013 €	2012 €
<b>Payroll Expenses</b>		
Salary & Wages	57,569,269	59,008,682
Pensions (incl Gratuities)	13,384,986	13,202,521
Other costs	-	0
<b>Total</b>	<b>70,954,255</b>	<b>72,211,203</b>
<b>Operational Expenses</b>		
Purchase of Equipment	512,151	510,975
Repairs & Maintenance	1,312,145	1,211,190
Contract Payments	19,938,633	21,854,884
Agency services	35,838,820	37,175,976
Machinery Yard Charges incl Plant Hire	2,111,322	1,866,959
Purchase of Materials & Issues from Stores	2,396,667	2,547,967
Payment of Grants	5,643,258	8,454,528
Members Costs	328,432	327,028
Travelling & Subsistence Allowances	853,263	951,633
Consultancy & Professional Fees Payments	1,702,305	2,434,381
Energy Costs	4,973,126	5,331,296
Other	19,135,110	18,366,343
<b>Total</b>	<b>94,745,230</b>	<b>101,033,159</b>
<b>Administration Expenses</b>		
Communication Expenses	831,304	1,042,927
Training	320,553	280,982
Printing & Stationery	538,354	499,665
Contributions to other Bodies	2,362,303	2,152,955
Other	2,328,172	2,147,969
<b>Total</b>	<b>6,380,686</b>	<b>6,124,497</b>
<b>Establishment Expenses</b>		
Rent & Rates	8,466,276	8,449,819
Other	1,465,135	950,823
<b>Total</b>	<b>9,931,411</b>	<b>9,400,642</b>
<b>Financial Expenses</b>	16,077,614	14,363,970
<b>Miscellaneous Expenses</b>	17,513,835	15,763,695
	-	0
<b>Total Expenditure</b>	<b>215,603,030</b>	<b>218,897,167</b>

**APPENDIX 2  
SERVICE DIVISION A  
HOUSING and BUILDING**

		<b>EXPENDITURE</b>	<b>INCOME</b>			
<b>DIVISION</b>	<b>TOTAL</b>	<b>State Grants &amp; Subsidies</b>	<b>Provision of Goods and Services</b>	<b>Contributions from other local authorities</b>	<b>TOTAL</b>	
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	
A01	Maintenance/Improvement of LA Housing	13,361,804	429,096	19,869,412	-	<b>20,298,507</b>
A02	Housing Assessment, Allocation and Transfer	-	-	-	-	-
A03	Housing Rent and Tenant Purchase Administration	2,129,220	-	83,033	-	<b>83,033</b>
A04	Housing Community Development Support	4,498,481	17,442	163,148	-	<b>180,590</b>
A05	Administration of Homeless Service	1,228,847	(6,891)	48,221	442,198	<b>483,528</b>
A06	Support to Housing Capital & Affordable Prog.	6,023,574	3,543,497	366,189	-	<b>3,909,686</b>
A07	RAS Programme	18,311,969	16,350,728	2,197,225	-	<b>18,547,953</b>
A08	Housing Loans	2,769,396	204,932	2,215,271	-	<b>2,420,203</b>
A09	Housing Grants	2,328,463	1,282,700	23,229	-	<b>1,305,930</b>
A11	Agency & Recoupable Services	222,679	-	191,211	-	<b>191,211</b>
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>50,874,434</b>	<b>21,821,504</b>	<b>25,156,939</b>	<b>442,198</b>	<b>47,420,641</b>
Less Transfers to/from Reserves		3,095,480		282,489		<b>282,489</b>
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>47,778,955</b>		<b>24,874,450</b>		<b>47,138,152</b>

APPENDIX 2

**SERVICE DIVISION B  
ROAD TRANSPORTATION and SAFETY**

		EXPENDITURE	INCOME			
DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
	€	€	€	€	€	
B01	NP Road - Maintenance and Improvement	312,503	261,083	4,568	-	265,651
B02	NS Road - Maintenance and Improvement	348,129	339,764	376	-	340,140
B03	Regional Road - Maintenance and Improvement	3,085,708	1,493,095	67,560	-	1,560,655
B04	Local Road - Maintenance and Improvement	10,079,199	2,657,605	218,367	-	2,875,972
B05	Public Lighting	4,422,084	420,632	25,357	-	445,989
B06	Traffic Management Improvement	1,832,919	301,482	29,766	-	331,248
B07	Road Safety Engineering Improvement	2,051,914	91,368	103,465	-	194,833
B08	Road Safety Promotion/Education	1,358,579	6,970	58,699	-	65,669
B09	Maintenance & Management of Car Parking	622,018	-	954,164	-	954,164
B10	Support to Roads Capital Prog.	1,907,118	-	92,999	-	92,999
B11	Agency & Recoupable Services	4,369	-	138,017	-	138,017
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>26,024,541</b>	<b>5,571,999</b>	<b>1,693,340</b>	<b>-</b>	<b>7,265,339</b>
Less Transfers to/from Reserves		1,349,799		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>24,674,742</b>		<b>1,693,340</b>		<b>7,265,339</b>



**APPENDIX 2  
SERVICE DIVISION C  
WATER SERVICES**

		EXPENDITURE	INCOME			
DIVISION		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
C01	Operation and Maintenance of Water Supply	11,461,750.02	256,849	2,998,216	-	3,255,066
C02	Operation and Maintenance of Waste Water Treatment	20,035,907.26	49,811	4,634,013	-	4,683,825
C03	Collection of Water and Waste Water Charges	462,509	-	32,021	-	32,021
C04	Operation and Maintenance of Public Conveniences	-	-	-	-	-
C05	Admin of Group and Private Installations	13,015	12,806	-	-	12,806
C06	Support to Water Capital Programme	678,747	171,229	39,458	-	210,687
C07	Agency & Recoupable Services	233,835	-	224,373	716	225,089
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>32,885,762</b>	<b>490,696</b>	<b>7,928,082</b>	<b>716</b>	<b>8,419,494</b>
Less Transfers to/from Reserves		60,032		75,000		75,000
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>32,825,730</b>		<b>7,853,082</b>		<b>8,344,494</b>

APPENDIX 2

SERVICE DIVISION D  
DEVELOPMENT MANAGEMENT

		EXPENDITURE	INCOME			
DIVISION		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
D01	Forward Planning	3,425,894	119,627	175,568	-	295,195
D02	Development Management	2,875,901	572	809,552	-	810,124
D03	Enforcement	872,849	-	84,519	-	84,519
D04	Op & Mtce of Industrial Sites & Commercial Facilities	1,077,714	-	143,790	-	143,790
D05	Tourism Development and Promotion	221,543	76,125	3,000	-	79,125
D06	Community and Enterprise Function	1,131,579	250,242	41,434	-	291,676
D07	Unfinished Housing Estates	-	-	-	-	-
D08	Building Control	673,578	-	109,338	-	109,338
D09	Economic Development and Promotion	174,702	5,700	449	-	6,149
D10	Property Management	1,151,442	-	376,831	-	376,831
D11	Heritage and Conservation Services	8,839	28,586	-	-	28,586
D12	Agency & Recoupable Services	18,923	24,908	15,000	-	39,908
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>11,632,963</b>	<b>505,760</b>	<b>1,759,482</b>	<b>-</b>	<b>2,265,241</b>
Less Transfers to/from Reserves		281,727		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>11,351,236</b>		<b>1,759,482</b>		<b>2,265,241</b>

**APPENDIX 2  
SERVICE DIVISION E  
ENVIRONMENTAL SERVICES**

		EXPENDITURE	INCOME			
DIVISION	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €	
E01	Operation, Maintenance and Aftercare of Landfill	8,104,808	-	121,143	5,084,648	5,205,791
E02	Op & Mtce of Recovery & Recycling Facilities	2,304,952	71,242	1,310,420	-	1,381,662
E03	Op & Mtce of Waste to Energy Facilities	725,000	-	-	-	-
E04	Provision of Waste to Collection Services	2,586,211	65,324	283,726	376,853	725,902
E05	Litter Management	1,821,993	69,405	185,418	-	254,823
E06	Street Cleaning	6,259,974	-	246,415	-	246,415
E07	Waste Regulations, Monitoring and Enforcement	1,216,265	155,135	189,944	-	345,078
E08	Waste Management Planning	-	-	-	-	-
E09	Maintenance and Upkeep of Burial Grounds	1,416,474	-	932,657	-	932,657
E10	Safety of Structures and Places	333,985	-	23,748	-	23,748
E11	Operation of Fire Service	17,295,185	-	204,928	-	204,928
E12	Fire Prevention	-	-	-	-	-
E13	Water Quality, Air and Noise Pollution	760,026	-	415,511	-	415,511
E14	Agency & Recoupable Services	8,768	-	-	-	-
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>42,833,642</b>	<b>361,105</b>	<b>3,913,909</b>	<b>5,461,500</b>	<b>9,736,514</b>
Less Transfers to/from Reserves		8,364,157		33,620		33,620
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>34,469,485</b>		<b>3,880,289</b>		<b>9,702,894</b>

APPENDIX 2

SERVICE DIVISION F  
RECREATION and AMENITY

		EXPENDITURE	INCOME		
DIVISION	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
F01 Operation and Maintenance of Leisure Facilities	1,193,235	3,005	631,262	-	634,266
F02 Operation of Library and Archival Service	9,773,767	124,537	496,706	-	621,243
F03 Op, Mtce & Imp of Outdoor Leisure Areas	12,154,004	56,035	625,855	-	681,891
F04 Community Sport and Recreational Development	7,054,485	2,296,345	446,156	-	2,742,501
F05 Operation of Arts Programme	1,371,596	73,332	53,138	-	126,470
F06 Agency & Recoupable Services	-	-	-	-	-
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>31,547,087</b>	<b>2,553,254</b>	<b>2,253,118</b>	<b>-</b>	<b>4,806,372</b>
Less Transfers to/from Reserves	745,730		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>30,801,357</b>		<b>2,253,118</b>		<b>4,806,372</b>

**APPENDIX 2**  
**SERVICE DIVISION G**  
**AGRICULTURE, EDUCATION, HEALTH and WELFARE**

		EXPENDITURE	INCOME			
DIVISION	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €	
G01	Land Drainage Costs	-	-	-	-	
G02	Operation and Maintenance of Piers and Harbours	-	-	-	-	
G03	Coastal Protection	-	-	-	-	
G04	Veterinary Service	1,446,884	476,292	254,774	17,120	<b>748,186</b>
G05	Educational Support Services	3,326,483	2,415,532	15,065	-	<b>2,430,597</b>
G06	Agency & Recoupable Services	-	-	-	-	-
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>4,773,367</b>	<b>2,891,823</b>	<b>269,839</b>	<b>17,120</b>	<b>3,178,783</b>
Less Transfers to/from Reserves		28,517		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>4,744,850</b>		<b>269,839</b>		<b>3,178,783</b>

**APPENDIX 2  
SERVICE DIVISION H  
MISCELLANEOUS SERVICES**

DIVISION		EXPENDITURE TOTAL €	INCOME			TOTAL €
			State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	
H01	Profit/Loss Machinery Account	67,685	-	67,685	-	67,685
H02	Profit/Loss Stores Account	-	-	-	-	-
H03	Adminstration of Rates	28,540,641	-	333,386	-	333,386
H04	Franchise Costs	338,293	-	17,641	-	17,641
H05	Operation of Morgue and Coroner Expenses	253,952	-	-	-	-
H06	Weighbridges	-	-	-	-	-
H07	Operation of Markets and Casual Trading	119	-	1,772	-	1,772
H08	Malicious Damage	-	-	-	-	-
H09	Local Representation/Civic Leadership	949,513	-	37	-	37
H10	Motor Taxation	-	-	-	-	-
H11	Agency & Recoupable Services	72,940	-	3,859,016	53,648	3,912,664
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>30,223,144</b>	<b>-</b>	<b>4,279,537</b>	<b>53,648</b>	<b>4,333,185</b>
Less Transfers to/from Reserves		1,266,469		-		-
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>28,956,675</b>		<b>4,279,537</b>		<b>4,333,185</b>
<b>TOTAL ALL DIVISIONS</b>		<b>215,603,030</b>	<b>34,196,140</b>	<b>46,863,136</b>	<b>5,975,182</b>	<b>87,034,459</b>

## APPENDIX 3

### ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES

	2013 €	2012 €
<b>Department of the Environment, Heritage and Local Government</b>		
Road Grants	-	0
Housing Grants & Subsidies	21,622,469	20,699,323
Library Services	-	0
Local Improvement Schemes	-	0
Urban and Village Renewal Schemes	-	0
Water Services Group Schemes	-	0
Environmental Protection/Conservation Grants	355,940	439,498
Miscellaneous	819,971	516,504
	22,798,379	21,655,325
<b>Other Departments and Bodies</b>		
Road Grants	5,565,029	5,913,719
Higher Education Grants	2,328,797	4,492,397
VEC Pensions and Gratuities	-	0
Community Employment Schemes	1,548,720	1,406,521
Civil Defence	-	0
Miscellaneous	2,055,731	3,123,566
	11,498,277	14,936,204
<b>Total</b>	<b>34,296,656</b>	<b>36,591,528</b>

## APPENDIX 4 ANALYSIS OF INCOME FROM GOODS AND SERVICES

	2013 €	2012 €
Rents from Houses	21,541,108	21,467,289
Housing Loans Interest & Charges	1,794,201	1,864,260
Domestic Water	-	-
Commercial Water	6,387,887	6,094,506
Domestic Refuse	(18,865)	(3,254)
Commercial Refuse	(1,850)	(40,879)
Domestic Sewerage	-	-
Commercial Sewerage	755,006	625,061
Planning Fees	752,519	458,637
Parking Fines/Charges	966,161	986,781
Recreation & Amenity Activities	612,627	627,131
Library Fees/Fines	145,378	125,933
Agency Services	97,539	182,953
Pension Contributions	2,440,553	2,573,274
Property Rental & Leasing of Land	873,427	573,997
Landfill Charges	-	-
Fire Charges	204,928	186,931
NPPR	3,761,760	3,441,019
Misc. (Detail)	6,359,418	7,062,564
	<b>46,671,799</b>	<b>46,226,203</b>



## APPENDIX 5

### SUMMARY OF CAPITAL EXPENDITURE AND INCOME

	2013	2012
	€	€
<b>EXPENDITURE</b>		
Payment to Contractors	31,652,820	30,187,310
Purchase of Land	844,313	49,654
Purchase of Other Assets/Equipment	1,594,190	390,309
Professional & Consultancy Fees	3,384,589	1,638,602
Other	4,156,435	14,737,009
<b>Total Expenditure (Net of Internal Transfers)</b>	<b>41,632,347</b>	<b>47,002,884</b>
Transfers to Revenue	461,109	1,334,464
<b>Total Expenditure (Incl Transfers) *</b>	<b>42,093,456</b>	<b>48,337,348</b>
<b>INCOME</b>		
<b>Grants</b>	30,364,783	21,451,809
<b>Non - Mortgage Loans</b> **	5,237,749	7,844,418
<b>Other Income</b>		
(a) Development Contributions	(13,457,590)	2,735,771
(b) Property Disposals		
- Land	6,743,242	-2,480,660
- LA Housing	1,782,781	2,896,257
- Other property	46,643	12,453
(c) Purchase Tenant Annuities	207,921	228,642
(d) Car Parking	-	0
(e) Other	6,189,907	4,518,404
<b>Total Income (Net of Internal Transfers)</b>	<b>37,115,436</b>	<b>37,207,095</b>
Transfers from Revenue	10,437,111	8,782,636
<b>Total Income (Incl Transfers) *</b>	<b>47,552,547</b>	<b>45,989,732</b>
<b>Surplus/(Deficit) for year</b>	<b>5,459,091</b>	<b>-2,347,616</b>
<b>Balance (Debit)/Credit @ 1 January</b>	<b>35,795,533</b>	<b>38,143,149</b>
<b>Balance (Debit)/Credit @ 31 December</b>	<b>41,254,624</b>	<b>35,795,533</b>

\* Excludes internal transfers, includes transfers to and from Revenue account

**APPENDIX 6**  
**ANALYSIS OF EXPENDITURE AND INCOME ON CAPITAL ACCOUNT**

	BALANCE @ 1/1/2013	EXPENDITURE	INCOME				TRANSFERS			BALANCE @ 31/12/2013
			Grants	Non-Mortgage Loans*	Other	Total Income	Transfer from Revenue	Transfer to Revenue	Internal Transfers	
	€	€	€	€	€	€	€	€	€	€
Housing & Building	9,914,820	24,225,778	18,278,790	237,749	3,805,138	22,321,677	2,462,771	282,489	-	10,191,000
Road Transportation & Safety	(31,024,606)	12,565,222	10,141,836	-	561,556	10,703,392	1,197,869	13,620	5,152,089	(26,550,099)
Water Services	9,321,928	6,353,352	1,489,083	-	1,858,211	3,347,293	-	75,000	8,738,454	14,979,324
Development Management	80,435,042	(10,996,969)	120,698	-	(5,102,075)	(4,981,377)	618,663	-	(15,407,146)	71,662,150
Environmental Services	(8,935,396)	6,570,752	-	5,000,000	20,000	5,020,000	4,575,000	20,000	(12,000)	(5,943,148)
Recreation & Amenity	(16,128,790)	2,399,888	334,377	-	151,792	486,169	351,964	-	1,467,622	(16,222,924)
Agriculture, Education, Health & Welfare	-	-	-	-	-	-	-	-	-	-
Miscellaneous Services	(7,787,465)	514,323	-	-	218,283	218,283	1,230,844	70,000	60,981	(6,861,680)
<b>TOTAL</b>	<b>35,795,533</b>	<b>41,632,347</b>	<b>30,364,783</b>	<b>5,237,749</b>	<b>1,512,904</b>	<b>37,115,436</b>	<b>10,437,111</b>	<b>461,109</b>	<b>(0)</b>	<b>41,254,624</b>

Note: Mortgage-related transactions are excluded

## APPENDIX 7

### Summary of Major Revenue Collections for 2013

	Arrears @ 1/1/2013	Accrued	Write Off	Waivers	Total for Collection	Collected	Arrears @ 31/12/2013	% Collected*
	€	€	€	€	€	€	€	
Rates	39,940,231	122,440,818	11,189,046	-	151,192,003	116,610,117	34,581,886	77%
Rents & Annuities	7,306,575	21,439,857	153,242	-	28,593,190	21,342,959	7,250,232	75%
Commercial Water	8,176,487	7,898,193	443,435	-	15,631,245	8,178,527	7,452,718	52%
<u>Refuse</u>								
Domestic	767,053	(24,501)	-	-	742,552	23,590	718,962	3%
Commercial	297,091	(2,902)	-	-	294,189	8,478	285,711	3%
Housing Loans	83,915	5,130,893	-	-	5,214,808	5,012,648	202,159	96%

Note 1 The total for collection in 2013 includes arrears b/fwd at 1/1/2013. This will tend to reduce the % collected for 2013

Note 2 Rental income from Shared Ownership has been included under Housing Loans

Note 3 Income from Tenant Purchase Annuities has been included under Housing Loans

Note 4 Arrears brought forward is shown net of credit balances.

Note 5 Rents includes Housing Rents and Rental Accommodation Scheme (RAS) - RAS has been included since 2010.

Note 6 The above accrued amount for Commercial Water Charges contains a capital element of €1,508,172 which is not included in income in Appendix 4

## APPENDIX 8

### INTEREST OF LOCAL AUTHORITIES IN COMPANIES

Where a local authority as a corporate body or its members or officers, by virtue of their office have an interest in a company (controlled, jointly controlled and associated), the following disclosures should be made for each entity:

No.	Name of Company	Proportion of ownership interest	Consolidated in Local Authority accounts	Total Assets	Total Liabilities	Revenue	Expenditure	Cumulative Surplus/Deficit	Reporting date of financial statements
1	Action Community & Enterprise Ltd	None	N	€485,058.00	€387,806.00	€485,675.00	€535,148.00	€97,252.00	31st Dec 2012
2	Ballycragh Community Enterprise limited	None	N	€19,967	€13,126.00	€127,783	€140,943	€6,841	31st Dec 2012
3	Ballyroan Community & Youth Centre Limited	None	N	€81,487	€34,072.00	€235,016	€212,308	€47,415	31st Dec 2012
4	Bawnogue Youth and Community Centre Ltd.	None	N	€136,422.00	€110,738.00	€135,730.00	€119,339.00	€25,684.00	31st Dec 2012
5	Belgard Heights Community & Residential Association Limited	None	N	€196,990	€32,304.00	€58,810	€49,886	€164,686	31st Dec 2012
6	Brookfield Addiction Support Programme Ltd	None	N	€54,470.00	€42,327.00	€75,400.00	€70,078.00	€12,143.00	31st Dec 2012
7	Brookfield Community Centre Ltd	None	N	€185,696.00	€2,000.00	€13,180.00	€9,772.00	€183,696.00	31st Aug 2012
8	Brookfield Youth & Community Centre Ltd	None	N	€64,069	€29,428.00	€269,242	€286,883	€34,641	31st Dec 2012
9	Clondalkin Citizens Information Service Limited	None	N	€160,453	€29,326.00	€1,019,125	€1,013,526	€131,127	31st Dec 2012
10	Clondalkin Drug Task Force Project Management Ltd	None	N	€85,990.00	€5,228.00	€944,551.00	€942,237.00	€80,762.00	31st Dec 2012
11	Clondalkin M.A.B.S. Ltd.	None	N	€67,253	€10,893.00	€695,245	€687,692	€56,360	31st Dec 2012
12	CPLN Area Partnership Limited	None	N	€855,089	€268,013.00	€4,128,840	€4,103,544	€587,076	31st Dec 2012
13	Dominics Community Centre Ltd. (formerly known as St. Muirins House Company Ltd)	None	N	€306,369	€74,892.00	€548,851	€523,410	€231,477	29th Feb 2013
14	Dublin West Childcare & Learning Services Company Limited	None	N	€567,279	€181,797.00	€899,323	€852,395	€273,126	31st Dec 2012
15	Fettercairn Community and Youth Centre Limited	None	N	€97,824	€8,466.00	€245,367	€189,581	€89,358	31st Dec 2012
16	Fettercairn Drug Rehab Programme Ltd	None	N	€6,164	€12,012.00	€57,454	€68,805	-€5,848	31st Dec 2011
17	Fettercairn Youth Horse Project Ltd.	None	N	€59,124	€6,903.00	€192,805	€225,675	€52,221	31st Dec 2012
18	Get Ahead Club Ltd.	None	N	€53,530	€15,494.00	€399,405	€388,731	€38,036	31st Dec 2012
19	Good Counsel Parish Project limited	None	N	€36,323	€36,111.00	€219,367	€224,237	€212	18th Jan 2013
20	Grange Castle Facilities Management Ltd	None	N	€1,070,363.00	€421,929.00	€907,749.00	€907,271.00	€0.00	31st Dec 2012
21	JADD Project Ltd	None	N	€103,652	€94,136.00	€494,703	€497,811	€9,516	31st Dec 2012
22	Jobstown All Weather Facility Ltd.	None	N	€79,766	€1,476.00	€10,979	€26,440	€78,290	31st July 2012

23	Jobstown Community Centre Ltd	None	N	€258,845	€45,581.00	€75,847	€97,256	€181,282	31st Dec 2012
24	Killinarden Community Council Ltd.	None	N	€750,272	€345,683.00	€416,317	€411,369	€404,589	31st Dec 2012
25	Knockmitten Youth and Community Association Ltd.	None	N	€59,995	€3,527.00	€214,699	€200,107	€50,121	31st Dec 2012
26	Liscarne CDC Limited	None	N	€77,356	€44,859.00	€179,196	€187,040	€32,497	31st Dec 2012
27	Lucan South Community Development Group Limited	None	N	€6,587	€3,138.00	€22,285	€29,855	€3,449	31st Dec 2012
28	North Clondalkin Community Development Programme Ltd	None	N	€161,215	€4,802.00	€52,991	€59,042	€94,949	31st Dec 2012
29	Palmerstown Community Centre Limited	None	N	€70,649	€9,630.00	€111,422	€50,403	€61,019	15th June 2012 to 31st May 2013
30	Quarryvale Community and Leisure Centre Ltd.	None	N	€64,649	€41,249.00	€290,410	€313,096	€23,400	31st Dec 2012
31	Ronanstown Community Childcare Centre Limited	None	N	€102,482	€13,381.00	€480,631	€513,260	€89,101	31st Dec 2012
32	Ronanstown Women's Community Development Project Ltd	None	N	€260,281	€3,213.00	€128,457	€180,069	€257,068	31st Dec 2012
33	South County Dublin Leisure Services Ltd.	None	N	€608,216	€2,606,335.00	€2,750,332	€3,077,318	-€1,998,119	31st Dec 2012
34	South Dublin Arts Centre Company Limited	None	N	€85,731	€32,516.00	€612,275	€616,162	€23,874	31st Dec 2012
35	South Dublin Community Forum Limited	None	N	€19,507	€615.00	€15,222	€23,140	€18,892	31st Dec 2012
36	South Dublin County Childcare Committee Ltd.	None	N	€118,627	€108,013.00	€502,664	€514,439	€10,614	31st Dec 2012
37	South Dublin County Enterprise Board	None	N	€150,227.00	€139,446.00	€1,218,342.00	€1,218,342.00	€0.00	31st Dec 2012
38	South Dublin County Tourism Ltd	None	N	€65,367.00	€41,221.00	€151,838.00	€150,988.00	€24,146.00	31st Dec 2012
39	South Dublin County Volunteer Centre Limited	None	N	€72,146	€12,257.00	€210,624	€205,572	€59,889	31st Dec 2012
40	South West Clondalkin Community Development Project Limited T/A Dolcain Project	None	N	€40,974.00	€37,195.00	€320,864.00	€327,356.00	€3,779.00	31st Dec 2012
41	St Aengus Parish & Tallaght Senior Citizens Club Community Centre Ltd	None	N	€56,079	€1,230.00	€23,716	€25,419	€54,849	31st Dec 2012
42	Tallaght Community & Arts Centre Limited	None	N	€11,550	€11,661.00	€204,220	€208,954	-€111	31st Dec 2012
43	The Civic Theatre Co. Ltd.	None	N	€248,327.00	€116,993.00	€931,415.00	€937,001.00	€81,334.00	31st Dec 2012
44	The Meath Foundation	None	N	€11,973,890	€598,347.00	€883,889	€433,662	€11,375,543	31st Dec 2012
45	The Mediation Bureau Limited	None	N	€23,615	€3,526.00	€12,914	€9,547	€20,089	31st Dec 2012
46	The Web Project Limited	None	N	€12,051	€7,950.00	€123,380	€114,000	€4,101	31st Dec 2012
47	Trustusweare Limited	None	N	€284,879	€120,528.00	€2,493,907	€2,488,722	€164,351	31st Dec 2012
48	Whitechurch community & Youth Centre Company Limited	None	N	€17,449	€4,446.00	€55,072	€54,413	€13,003	31st Dec 2012