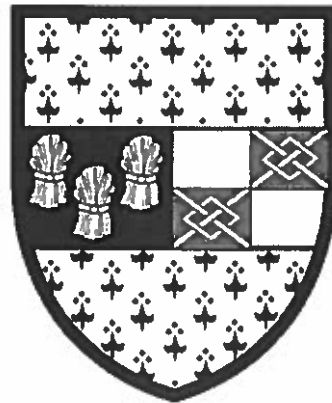


Unaudited

Kilkenny County Council Comhairle Chontae Chill Chainnigh



ANNUAL FINANCIAL STATEMENT

For year ending 31st December, 2020

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2020 Financial Review

1. Introduction

The Council's 2020 Annual Financial Statement (AFS) has been prepared in accordance with the requirements of the Department of the Housing, Local Government and Heritage Guidelines. In the adoption of FRS102, the financial statements have been renamed as per the new naming conventions.

2. Statement of Comprehensive Income (formerly Income & Expenditure Account)

The total expenditure incurred on the provision of services by the Council in 2020 was €116.9m. This total included the following COVID-19 expenditure:

1. An amount of €11.7m relating to the Government re-start grants which were administered by the Council.
2. An amount of €8.6m relating to the nine month commercial rates waiver.
3. €1m relating to other enterprise supports administered by the Local Enterprise Office.

The net expenditure incurred in 2020, excluding the Covid related items was €95.6m compared with an adopted Budget of €83.56m. Housing , Roads and Water Services account for the vast majority of the increase in expenditure compared with Budget. The net surplus for the year was €16.6k bringing the cumulative surplus to €44.6k at the end of 2020.

As many businesses were closed for an extended period during the year commercial rates totalling €8.6m were written off. Compensation matching this amount was provided by Government.

Income from goods and services was severely reduced and additional costs were also incurred as a result of Covid-19. The total impact amounted to €2.29m which was fully compensated by Government.

The total compensation provided by Government due to Covid amounted to €10.9m. This compensation package was absolutely essential to ensure that Council could continue to provide services during the crisis.

3. Financial Position (formerly Balance Sheet) at 31st December 2020

Covid-19 has also had a significant impact on the Council's balance sheet. A strong focus on cash management was maintained throughout the year. An increase of €7m in the overdraft facility was secured early in the crisis as a precautionary measure.

Additional non-mortgage loan finance of €5m was drawn down in early 2020 to provide match funding for capital expenditure incurred in 2019. The total non-mortgage bank loans outstanding at the end of 2020 was €15.9m. The total commitments on completed capital projects amounted to €9.3m, bringing the total capital funding balance outstanding to €25.2m.

Covid had a serious impact on the collection of commercial rates. Arrears increased by €691k as a result of the pandemic. The collection rate dropped to 83%, down from 94%

at the end of 2019. The collection rate on housing rents increased by 1% while the collection rate on housing loans remained static. The historic income collection performance since 2016 is set out below in table 1.

Table 1	Collection %	Collection %	Collection %	Collection %	Collection %
	2016	2017	2018	2019	2020
Commercial Rates	94	95	93	94	83
Rents & Annuities	93	92	93	95	96
Housing Loans	80	85	88	90	90

4. Capital Project Funding Arrangements

The total expenditure on capital projects delivered under the Capital Programme in 2020 was €59.4m. Housing and Roads accounted for 85% of the total expenditure. The outstanding commitments on completed capital projects amounted to €9.3m as at December, 2020. The annual budget provides for repayment of this commitment over a period of 8 years.

The Council adopted a Capital budget for the 3 year period 2018 to 2020 in May 2018. This budget sets out the estimated cost of the capital projects under consideration and the related funding sources. This capital budget will be updated and presented to Council in the coming months. The Council can only initiate capital projects that have an identified funding source.

5. Conclusion

Covid-19 is continuing to have a severe impact on the council's finances in 2021. Many businesses are still closed due to Government restrictions. A six month commercial rates waiver has been announced by Government but is more restrictive than the waiver that applied in 2020. A number of discretionary expenditure items in the adopted budget have been deferred until more clarity is available on the impact that covid will have on income for 2021. The Council remains focussed on delivering value for money services and capital projects where resources permit.

Kilkenny County Council

Certificate of Chief Executive & Head of Finance for the year ended

31st December, 2020

- 1.1 We, the Chief Executive and Head of Finance, are responsible for preparing an annual financial statement in accordance with the accounting code of practice issued by the Minister under section 107 of the Local Government Act, 2001.
- 1.2 We are responsible for maintaining proper books of account that disclose with reasonable accuracy the financial position of the local authority and enable it to ensure that financial statements prepared comply with the statutory requirements.
- 1.3 We are responsible for the safeguarding of assets of the local authority and for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- 1.4 When preparing financial statements we have:
- stated that the financial statements have been prepared in accordance with the Accounting Code of Practice and the accounting policies have been applied consistently; and,
 - made judgements and estimates that are reasonable and prudent;
- 1.5 We certify that the financial statements of the Kilkenny County Council for the year ended 31st December, 2020, as set out on pages 6 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 Housing, Local Government and Heritage.

**Colette Byrne,
Chief Executive.**

31st March, 2021

**Martin Prendiville,
Head of Finance.**

31st March, 2021

Audit Opinion
To the Members of Kilkenny County Council

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 Housing, Local Government and Heritage (DHLGH) at 31st December, 2020. Non-compliance with accounting policies as set out in ACoP must be stated in the Policies and Notes to the Accounts.

2. Statement of Funds Flow (Funds Flow Statement)

A Statement of Funds Flow 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 'Statement of Funds Flow'.

The financial accounts now include a Statement of Funds Flow shown after the Statement of Financial Position (Balance Sheet). Notes 17 – 22 relate to the Statement of Funds Flow and are shown in the Notes on and forming part of the Accounts section of the AFS.

Note 19 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 accruals basis in accordance with the Code of Practice.

Exception to this policy:

Local Enterprise Office (LEO) accounted for on a cash basis.

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 authority to borrowers), for the purchase of houses. Only the interest element is charged or credited to the Statement of Comprehensive Income (Income and Expenditure Statement).

4.2 Non Mortgage Related Loans

Note 7 to the accounts sets out the types of borrowing under this heading. Loans relating to asset/grants and revenue funding 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 pension contributions (including Widows and Orphans) benefits under the Local Government Superannuation Scheme and the Single Public Service Pension Scheme.

The Single Public Service Pension Scheme ("Single Scheme") commenced with effect from 1 January 2013. Employee contributions for the Single Scheme continue to be deducted by local authorities but are remitted centrally to DPER.

Footnote: From 2017 onwards, local authorities no longer retain PRD locally. Accordingly, an upward adjustment was made to the LPT baseline of each local authority, to include an additional amount equivalent to the PRD income retained by local authorities in 2014.

6. Overheads

Within the Service Division structure, there are certain costs that can be attributed to more than one division. These costs are defined as Service Support Costs. The net Service Support Costs are allocated on the basis of the cost drivers attributable to each division.

7. 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.

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 Statement of Financial Position (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 Statement of Financial Position (Balance Sheet) incorporating all of the assets of the local authority was included for the first time in the Annual Finance Statement for 2003. The assets were valued based on the 'Valuation Guideline' issued by the DHLGH. 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 at a future date.

Asset Category	Basis of Valuation
1. Land	Depending on anticipated use, it is valued at either: (a) Cost plus allowable rolled up charges or estimated allowable costs, or (b) Market value.
2. Local Authority Housing	Market value with vacant possession
3. Buildings	Depending on the use of the building (a) Market value (b) Current replacement cost
4. Plant & Machinery, Equipment, Furniture	Estimated current value taking account of condition
5. Road Network	Value based on the current cost of replacing the existing network

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 at a future date. 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 DHLGH.

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 the Income & Expenditure and consequently the charge for depreciation and the corresponding credit from amortisation is excluded from the Statement of Comprehensive Income (Income & Expenditure Statement). All assets other than the road network, heritage, library books, buildings and housing are depreciated.

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

Asset Type	Bases	Depreciation (%) P.A.
Plant & Machinery		
- Long Life	S/L	10
- Short Life	S/L	20
Equipment	S/L	20
Furniture	S/L	20
Heritage Assets		Nil
Library Stock		Nil
Playgrounds	S/L	20
Parks	S/L	02
Landfill sites (*See note)		
Water Assets		
- Water Schemes	S/L	Asset life over 70 years
- Drainage Schemes	S/L	Asset life over 50 years
Roads		Nil

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

***The value of landfill sites has been included in Note 1 under land. Depreciation represents the depletion of the landfill asset.**

10. Government Grants

Government grants are accounted for on an accrual basis. Grants received to cover day-to-day operations are credited to the Statement of Comprehensive Income (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

Short term development levy debtors are included in Note 5. Income from development contributions not due to be paid within the current year is deferred and not separately disclosed in the financial statements.

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 and OPW.

13. Lease Schemes

Rental payments under operating leases are charged to the Statement of Comprehensive Income (Income & Expenditure Statement). 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. The funding element of lease principal is transferred and offset against a lease repayment reserve in a similar manner to non-mortgage related loans.

14. Stock

Stocks are value 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 Statement of Financial Position (Balance Sheet) as 'Income WIP'.

16. Interest in Local Authority Companies

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

17. Related Parties

A related party transaction is a transfer of resources, services or obligations between the local authority and a related party. The main related parties for a local authority include the following:

- i. Management and Personnel
- ii. Council members
- iii. Government Departments
- iv. Local Authority Companies

Local Authority council members and key personnel are bound under the relevant sections of the Local Government Act 2001 and subsequent amending legislation to:

- a. furnish an annual declaration of 'declarable interests' set out in section 175 of the Act;
- b. disclose under sections 167, 178 and 179 any beneficial interests that they or a connected person has; and
- c. follow a code of conduct issued by the Minister for Housing, Local Government and Heritage under section 169 of the Local Government Act 2001 in 2004.

'Declarable interests' cover both financial and certain other interests such as land etc.

Local authority management and personnel salary and remuneration is determined by the Department of Housing, Local Government and Heritage in line with central government policy on rates of pay.

Local Authority interests in companies and joint ventures are disclosed in Appendix 8 to the Annual Financial Statements. Local Authority transactions with government departments are governed by central government controls and procedures driven by government accounting rules.

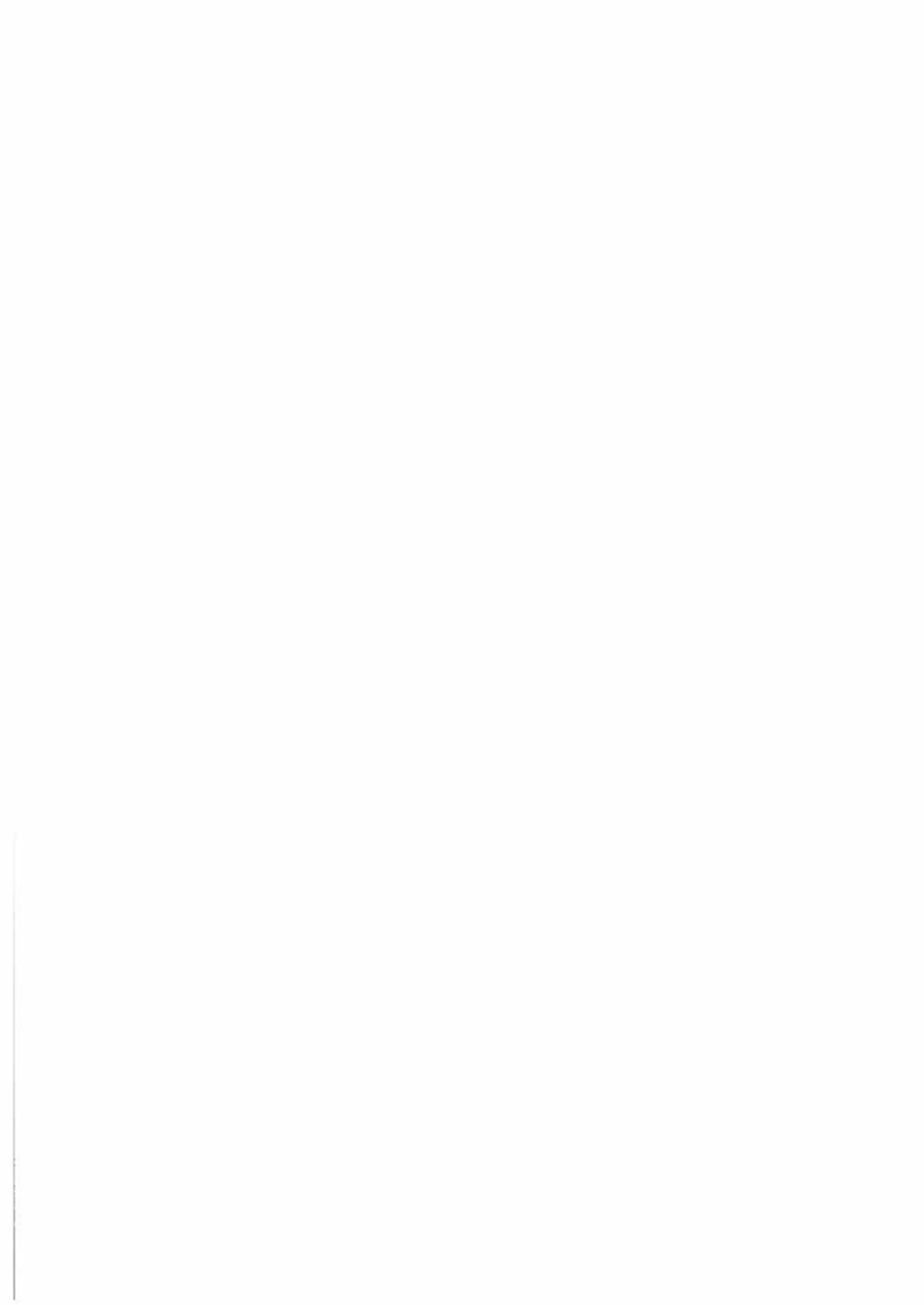
18. Management of and Accountability for Grants from Exchequer Funds

In 2018 the Department of Culture Heritage and Gaeltacht awarded a grant of €2m to this organisation, under the ACCESS II Scheme. This grant was for the specific purpose of "The Butler Gallery relocating to Evan's Home". This grant is for €2m is to be drawn down from the Department prior to 31 March 2020. This grant was claimed on a vouched expenditure basis and certified by an Auditor. The amount claimed in 2020 was €213.5k, prior years 2019 and 2018 were €1,370.2k and €299k respectively and are fully recorded in these statements.

In 2017 Failte Ireland awarded a grant of €1,085,129 to this organisation, under the Grants Scheme for Large Tourism Projects Stage Two Pass. This grant was for the specific purpose of "The Butler Gallery relocating to Evan's Home". This grant for €1,085,129 was to be drawn down from Failte Ireland prior to 31 March 2020. This grant was claimed on a supported expenditure basis. The amount claimed in 2020 was €124.1k, prior years 2019 and 2018 were €797.8k and €163.2k respectively and are fully recorded in these statements. The full grant awarded has been drawn down.

In 2020 the Department of Defence paid Civil Defence grant payments to a value of €145.7k.

FINANCIAL ACCOUNTS



**STATEMENT OF COMPREHENSIVE INCOME (INCOME & EXPENDITURE ACCOUNT STATEMENT)
FOR YEAR ENDING 31st DECEMBER 2020**

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 16 allocates transfers by service division in the same format as Table A of the adopted Local Authority budget.

Expenditure by Division

	Notes	Gross Expenditure	Income	Net Expenditure	Net Expenditure
		2020 €	2020 €	2020 €	2019 €
Housing & Building		20,987,890	22,350,469	(1,382,579)	(1,724,914)
Roads Transportation & Safety		26,138,416	19,475,034	6,861,382	5,965,101
Water Services		7,293,099	7,209,138	83,961	119,083
Development Management		22,264,091	16,847,540	5,416,551	5,282,923
Environmental Services		11,737,421	3,421,972	8,315,448	8,354,953
Recreation & Amenity		6,736,420	283,974	6,452,446	5,823,615
Agriculture, Education, Health & Welfare		619,069	446,743	170,326	133,736
Miscellaneous Services		14,863,170	13,660,571	1,202,599	2,111,762
Total Expenditure/Income	15	110,817,575	83,697,441		
Net cost of Divisions to be funded from Rates & Local Property Tax				26,920,134	26,066,261
Rates				20,982,860	19,655,130
Local Property Tax				11,799,822	10,673,913
Surplus/(Deficit) for Year before Transfers	16			5,872,568	4,262,783
Transfers from/(to) Reserves	14			(5,855,933)	(4,252,589)
Overall Surplus/(Deficit) for Year				16,836	10,193
General Reserve @ 1st January 2020				27,998	17,805
General Reserve @ 31st December 2020				44,633	27,998

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AT 31st DECEMBER 2020

	Notes	2020 €	2019 €
Fixed Assets	1		
Operational		408,713,551	391,770,159
Infrastructural		2,293,560,000	2,293,560,000
Community		10,033,184	10,210,412
Non-Operational		56,399,692	56,419,692
		2,768,706,427	2,751,960,263
Work in Progress and Preliminary Expenses	2	8,573,867	6,720,014
Long Term Debtors	3	65,989,952	61,755,464
Current Assets			
Stocks	4	400,246	366,601
Trade Debtors & Prepayments	5	8,782,053	6,175,868
Bank Investments		2,717,804	2,753,036
Cash at Bank		18,110,152	8,642,202
Cash in Transit		16,319	13,336
		28,026,374	17,951,042
Current Liabilities (Amounts falling due within one year)			
Bank Overdraft		-	-
Creditors & Accruals	6	19,671,393	13,774,666
Finance Leases		722,584	479,576
		20,393,977	14,254,242
Net Current Assets / (Liabilities)		7,632,397	3,696,800
Creditors (Amounts falling due after more than one year)			
Loans Payable	7	54,267,513	50,628,787
Finance Leases		636,565	1,234,287
Refundable deposits	8	3,623,988	3,615,423
Other		15,527,656	11,099,782
		74,055,703	66,578,278
Net Assets		2,776,846,739	2,757,554,264
Represented by			
Capitalisation Account	9	2,788,706,427	2,751,960,263
Income WIP	2	4,438,547	3,874,113
General Revenue Reserve		44,833	27,998
Other Specific Reserves		-	-
Other Balances	10	3,859,132	1,691,889
Total Reserves		2,776,846,739	2,757,554,264

**STATEMENT OF FUNDS FLOW (FUNDS FLOW STATEMENT)
AS AT 31ST DECEMBER 2020**

	Note	2020 €	2020 €
REVENUE ACTIVITIES			
Net Inflow/(outflow) from operating activities	17		5,273,531
CAPITAL ACTIVITIES			
Returns on Investment & Servicing of Finance			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		16,746,163	
Increase/(Decrease) in WIP/Preliminary Funding		562,434	
Increase/(Decrease) in Reserves Balances	18	<u>2,665,389</u>	
Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance			19,973,986
Capital Expenditure & Financial Investment			
(Increase)/Decrease in Fixed Assets		(16,746,163)	
(Increase)/Decrease in WIP/Preliminary Funding		(1,853,653)	
(Increase)/Decrease in Other Capital Balances	19	<u>3,505,694</u>	
Net Inflow/(Outflow) from Capital Expenditure and Financial Investment			(15,094,122)
Financing			
Increase/(Decrease) in Loan Financing	20	3,477,400	
(Increase)/Decrease in Reserve Financing	21	<u>(4,203,840)</u>	
Net Inflow/(Outflow) from Financing Activities			(726,440)
Third Party Holdings			
Increase/(Decrease) in Refundable Deposits			8,546
Net Increase/(Decrease) in Cash and Cash Equivalents	22		<u><u>9,435,501</u></u>

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
	€	€	€	€	€	€	€	€	€	€
Costs										
Accumulated Costs @ 1/1/2020	57,507,482	14,256,733	330,072,548	55,199,907	20,134,910	6,491,482	619,191	2,293,560,000	2,285,000	2,780,127,253
Additions										
- Purchased	-	-	17,659,572	-	1,212,647	85,903	70,000	-	-	19,028,123
- Transfers WIP	-	-	-	-	-	-	-	-	-	-
Disposals/Statutory Transfers	(20,000)	-	(1,151,701)	-	(1,087,746)	-	-	-	-	(2,259,447)
Revaluations	-	-	-	-	-	-	-	-	-	-
Historical Cost Adjustments	-	-	-	-	-	-	-	-	-	-
Accumulated Costs @ 31/12/2020	57,487,482	14,256,733	346,580,419	55,199,907	20,259,811	6,577,386	689,191	2,293,560,000	2,285,000	2,796,895,929
Depreciation										
Depreciation @ 1/1/2020	-	4,665,512	-	-	17,356,349	6,079,823	-	-	65,305	28,166,990
Provision for Year	-	247,228	-	-	752,131	71,313	-	-	32,653	1,103,325
Disposals/Statutory Transfers	-	-	-	-	(1,080,812)	-	-	-	-	(1,080,812)
Accumulated Depreciation @ 31/12/2020	-	4,912,740	-	-	17,027,668	6,151,136	-	-	97,958	28,189,503
Net Book Value @ 31/12/2020	57,487,482	9,343,993	346,580,419	55,199,907	3,232,143	426,249	689,191	2,293,560,000	2,187,042	2,768,706,427
Net Book Value @ 31/12/2019	57,507,482	9,591,221	330,072,548	55,199,907	2,778,561	411,659	619,191	2,293,560,000	2,219,695	2,751,960,263
Net Book Value by Category										
Operational	1,087,790	-	346,580,419	55,199,907	3,232,143	426,249	-	-	2,187,042	408,713,551
Infrastructure	-	-	-	-	-	-	-	2,293,560,000	-	2,293,560,000
Community	-	9,343,993	-	-	-	-	689,191	-	-	10,033,184
Non-Operational	56,399,692	-	-	-	-	-	-	-	-	56,399,692
Net Book Value @ 31/12/2020	57,487,482	9,343,993	346,580,419	55,199,907	3,232,143	426,249	689,191	2,293,560,000	2,187,042	2,768,706,427

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 2020 €	Unfunded 2020 €	Total 2020 €	Total 2019 €
Expenditure				
Work in Progress	7,165,604	-	7,165,604	5,314,892
Preliminary Expenses	77,575	1,330,388	1,408,063	1,405,122
	7,243,279	1,330,388	8,573,667	6,720,014
Income				
Work in Progress	3,089,000	-	3,089,000	2,503,567
Preliminary Expenses	72,900	1,294,646	1,367,546	1,370,546
	3,161,900	1,294,646	4,456,547	3,874,113
Net Expended				
Work in Progress	4,096,604	-	4,096,604	2,811,326
Preliminary Expenses	4,775	35,742	40,516	34,575
	4,101,379	35,742	4,137,120	2,845,901

3. Long Term Debtors

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

	Balance @ 1/1/2020 €	Loans Issued €	Principal Repaid €	Early Redemptions €	Other Adjustments €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
Long Term Mortgage Advances*	37,908,678	3,063,051	(1,821,068)	(408,180)	(100,700)	38,641,802	37,908,678
Tenant Purchases Advances	9,406	-	(2,468)	(0)	11,458	6,937	9,406
Shared Ownership Rented Equity	2,120,509	-	-	(191,920)	-	1,940,047	2,120,509
	40,038,593	3,063,051	(1,823,536)	(600,099)	(89,242)	40,589,786	40,038,593
Recoupable Loan Advances						3,749,388	4,156,358
Capital Advance Leasing Facility						15,527,656	11,099,762
Long-term Investments						-	-
Cash						-	-
Interest in associated companies						7,408,330	7,708,250
Other						647,881	647,881
						27,333,266	23,612,271
						67,922,052	63,650,864
						(1,932,100)	(1,895,400)
						65,989,952	61,755,464

Less: Amounts falling due within one year (Note 5)

Total Amounts falling due after more than one year

* Includes HFA Agency Loans

NOTES TO AND FORMING PART OF THE ACCOUNTS

4. Stocks

A summary of stock is as follows:

	2020	2019
	€	€
Central Stores	223,772	224,711
Other Depots	176,475	141,890
Total	400,246	366,601

5. Trade Debtors & Prepayments

A breakdown of debtors and prepayments is as follows:

	2020	2019
	€	€
Government Debtors	3,666,326	1,754,343
Commercial Debtors	3,314,148	2,606,863
Non-Commercial Debtors	1,418,638	1,508,340
Development Levy Debtors	7,075,673	6,983,353
Other Services	25,792	330,015
Other Local Authorities	397,825	274,346
Revenue Commissioners	-	-
Other	466,150	425,516
Add: Amounts falling due within one year (Note 3)	1,932,100	1,895,400
Total Gross Debtors	18,296,649	15,778,175
Less: Provision for Doubtful Debts	(11,531,910)	(9,747,817)
Total Trade Debtors	6,764,739	6,030,358
Prepayments	17,314	145,510
	6,782,053	6,175,868

NOTES TO AND FORMING PART OF THE ACCOUNTS

6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	2020 €	2019 €
Trade creditors	2,666,978	2,371,525
Grants	34,945	-
Revenue Commissioners	880,346	1,293,499
Other Local Authorities	2,690	-
Other Creditors	864,158	658,353
	<u>4,449,106</u>	<u>4,323,378</u>
Accruals	3,792,958	2,682,474
Deferred Income	7,784,500	3,381,360
Add: Amounts falling due within one year (Note 7)	3,644,829	3,387,454
	<u>19,671,393</u>	<u>13,774,666</u>

7. Loans Payable

(a) Movement in Loans Payable

	HFA €	OPW €	Other €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
Balance @ 1/1/2020	54,016,241	-	-	54,016,241	55,234,188
Borrowings	8,140,730	-	-	8,140,730	2,726,875
Repayment of Principal	(3,693,549)	-	-	(3,693,549)	(3,539,956)
Early Redemptions	(551,079)	-	-	(551,079)	(404,866)
Other Adjustments	-	-	-	-	-
Balance @ 31/12/2020	<u>57,912,342</u>	<u>-</u>	<u>-</u>	<u>57,912,342</u>	<u>54,016,241</u>
Less: Amounts falling due within one year (Note 6)				3,644,829	3,387,454
Total Amounts falling due after more than one year				<u>54,267,513</u>	<u>50,628,787</u>

(b) Application of Loans

An analysis of loans payable is as follows:

	HFA €	OPW €	Other €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
Mortgage loans*	35,095,974	-	-	35,095,974	34,850,084
Non-Mortgage loans					
Asset/Grants	15,952,937	-	-	15,952,937	11,683,118
Revenue Funding	-	-	-	-	-
Bridging Finance	-	-	-	-	-
Recoupable	3,749,398	-	-	3,749,398	4,156,358
Shared Ownership – Rented Equity	3,114,033	-	-	3,114,033	3,326,682
	<u>57,912,342</u>	<u>-</u>	<u>-</u>	<u>57,912,342</u>	<u>54,016,241</u>
Less: Amounts falling due within one year (Note 6)				3,644,829	3,387,454
Total Amounts falling due after more than one year				<u>54,267,513</u>	<u>50,628,787</u>

* Includes HFA Agency Loans

NOTES TO AND FORMING PART OF THE ACCOUNTS

8. Refundable Deposits

The movement in refundable deposits is as follows:

	2020 €	2019 €
Opening Balance at 1 January	3,615,423	3,052,698
Deposits received	268,346	594,793
Deposits repaid	(259,800)	(32,069)
Closing Balance at 31 December	3,623,969	3,615,423

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

9. Capitalisation Account

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

	Balance @ 1/1/2020 €	Purchased €	Transfers WIP €	Disposals/Statutory Transfers €	Revaluations €	Historical Cost Adj €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
Grants	969,207,763	18,181,581	-	(34,900)	-	-	987,354,444	969,207,763
Loans	6,289,536	-	-	-	-	-	6,289,536	6,289,536
Revenue funded	16,495,694	231,334	-	-	-	-	16,727,028	16,495,694
Leases	6,412,626	436,231	-	-	-	-	6,848,856	6,412,626
Development Levies	14,918,997	-	-	-	-	-	14,918,997	14,918,997
Tenant Purchase Annuities	894,307	-	-	-	-	-	894,307	894,307
Unfunded	-	-	-	-	-	-	-	-
Historical	1,679,962,244	-	-	-	-	-	1,679,962,244	1,679,962,244
Other	85,946,088	178,978	-	(2,224,547)	-	-	83,900,519	85,946,088
Total Gross Funding	2,780,127,253	19,026,123	-	(2,259,447)	-	-	2,795,895,929	2,780,127,253
Less: Amortised							(28,189,503)	(28,166,990)
Total *							2,768,706,427	2,751,960,263

* Must agree with note 1

NOTES TO AND FORMING PART OF THE ACCOUNTS

10. Other Balances

A breakdown of other balances is as follows:

	Balance @ 1/1/2020 €	Capital re-classification * €	Expenditure €	Income €	Net Transfers €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
(i) Development Levies balances	4,189,075	-	2,181	2,595,373	(2,536,701)	4,235,556	4,189,075
(ii) Capital account balances including asset formation and enhancement	(12,254,844)	(83,824)	48,129,013	44,115,942	5,812,004	(8,749,735)	(12,254,844)
(iii) Voluntary & Affordable Housing Balances - Voluntary Housing - Affordable Housing	(1,802,336)	-	10,680,422	10,581,004	3	(1,601,751)	(1,602,336)
(iv) Reserves created for specific purposes	17,952,974	-	802,129	1,848,430	1,772,807	19,671,862	17,052,974
A. Net Capital Balances	7,384,868	(83,824)	57,613,756	58,930,749	4,847,914	13,555,951	7,384,868
Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)						(17,305,149)	(13,401,229)
Interest in Associated Companies						7,408,330	7,708,250
B. Non Capital Balances						(9,856,819)	(5,692,979)
Total Other Balances						3,659,132	1,691,869

* (i) Denotes Debit Balances

(i) This represents the cumulative balance of development levies i.e. income less expenditure and transfers to date.

(ii) This represents the cumulative position on funded and unfunded capital jobs consisting of project (completed assets) and non-project (enhancement of assets) balances. Debit balances will require sources of funding to clear.

(iii) This represents the cumulative position on voluntary and affordable housing projects.

(iv) Relates to reserves and advance funding for future Local Authority assets, insurance liabilities, other purposes and includes realised tenant purchase annuities.

(v) Loan related balances including outstanding principal on leases and non-mortgage loans remaining to be funded, historical mortgage funding gap, unrealised principal on tenant purchase annuities to be repaid in the future and shared ownership rented equity.

(vi) Represents the local authority's interest in associated companies.

NOTES TO AND FORMING PART OF THE ACCOUNTS

11. Capital Account Analysis

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

	2020 €	2019 €
Net WIP & Preliminary Expenses (Note 2)	(4,137,120)	(2,845,901)
Net Capital Balances (Note 10)	13,555,951	7,384,868
Capital Balance Surplus/(Deficit) @ 31 December	9,418,831	4,538,967

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

	2020 €	2019 €
Opening Balance @ 1 January	4,538,967	6,055,425
Expenditure	59,437,953	63,695,219
Income		
- Grants	47,777,895	52,222,647
- Loans	5,000,000	-
- Other	6,425,028	6,378,434
Total Income	59,202,923	58,601,081
Net Revenue Transfers	5,114,894	3,577,680
Closing Balance @ 31 December	9,418,832	4,538,967

12. Mortgage Loan Funding Surplus/(Deficit)

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

	2020 Loan Annuity €	2020 Rented Equity €	2020 Total €	2019 Total €
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	38,642,802	1,940,047	40,582,848	40,029,187
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 7)	(35,095,974)	(3,114,033)	(38,210,007)	(38,176,766)
Surplus/(Deficit) in Funding @ 31st December	3,546,828	(1,173,987)	2,372,841	1,852,421

NOTE: Cash on Hand relating to Redemptions and Relending

€

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13. Summary of Plant & Materials Account

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

	2020 Plant & Machinery €	2020 Materials €	2020 Total €	2019 Total €
Expenditure				
Charged to Jobs	830,864	76,723	907,587	638,060
	1,639	69,013	70,652	70,559
	832,503	145,736	978,239	708,619
Transfers from/(to) Reserves	(528,609)	-	(528,609)	(540,384)
Surplus/(Deficit) for the Year	303,894	145,736	449,630	168,236

NOTES TO AND FORMING PART OF THE ACCOUNTS

14. Transfers from/(to) Reserves

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

	2020	2020	2020	2019
	Transfers from Reserves	Reserves to Reserves	€	€
Principal Repayments of Non-Mortgage Loans (Own Asset)	-	-	-	-
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	-	-	-
Principal Repayments of Finance Leases	-	(528,609)	(528,609)	(440,384)
Transfers to Other Balance Sheet Reserves	-	-	-	-
Transfers to/from Capital Account	437,390	(5,764,714)	(5,327,323)	(3,812,205)
Surplus/(Deficit) for Year	437,390	(6,293,323)	(5,855,932)	(4,252,589)

15. Analysis of Revenue Income

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

Appendix No	2020		2019	
	€	%	€	%
3	59,375,066	51%	31,632,044	36%
	353,571	0%	100,041	0%
4	23,968,803	21%	25,782,118	29%
	83,697,441	72%	57,514,204	65%
	11,799,822	10%	10,673,913	12%
	20,992,880	18%	19,655,130	22%
	116,490,143	100%	87,843,247	100%

From 2017 onwards, local authorities will no longer retain PRD locally. Accordingly, an upward adjustment was made to the LPT baseline of each local authority, to include an additional amount equivalent to the PRD income retained by local authorities in 2014.

NOTES TO AND FORMING PART OF THE ACCOUNTS

16. 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				INCOME				NET (Over)/Under Budget 2020 €	
	Excluding Transfers 2020 €	Transfers 2020 €	Including Transfers 2020 €	Budget 2020 €	(Over)/Under Budget 2020 €	Excluding Transfers 2020 €	Transfers 2020 €	Including Transfers 2020 €		Budget 2020 €
Housing & Building	20,967,890	810,691	21,778,581	17,623,042	(4,155,538)	22,350,469	479,298	22,829,767	19,024,976	3,804,791
Roads Transportation & Safety	26,136,416	1,794,988	27,931,404	22,686,240	(5,243,164)	19,475,034	506,428	19,981,462	16,001,954	3,979,508
Water Services	7,293,099	201,013	7,494,111	6,575,707	(918,404)	7,209,138	-	7,209,138	6,416,635	792,503
Development Management	22,264,091	1,265,106	23,529,197	10,525,160	(13,004,036)	16,847,540	(185,369)	16,662,171	3,935,645	12,726,526
Environmental Services	11,737,421	460,466	12,197,886	11,463,087	(734,800)	3,421,972	150,740	3,572,712	3,345,517	227,195
Recreation & Amenity	6,736,420	719,209	7,455,629	6,425,462	(1,030,167)	283,974	251,498	535,470	222,550	312,920
Agriculture, Education, Health & Welfare	619,069	2,461	621,529	638,977	17,448	448,743	-	448,743	420,573	28,170
Miscellaneous Services	14,863,170	1,039,391	15,902,560	7,622,925	(8,279,635)	13,660,571	(765,203)	12,895,368	1,340,950	11,554,417
Total Divisions	110,617,575	6,293,323	116,910,898	83,562,600	(33,348,297)	83,697,441	437,390	84,134,831	50,708,800	33,426,030
Local Property Tax Rates	-	-	-	-	-	11,799,822	-	11,799,822	11,799,800	22
Dr/Cr Balance	-	-	-	-	-	20,992,880	-	20,992,880	21,054,000	(61,120)
(Deficit)/Surplus for Year	110,617,575	6,293,323	116,910,898	83,562,600	(33,348,297)	116,490,143	437,390	116,927,533	83,562,600	33,364,932
										16,635

NOTES TO AND FORMING PART OF THE ACCOUNTS

2020

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17. Net Cash Inflow/(Outflow) from Operating Activities

Operating Surplus/(Deficit) for Year	16,635
(Increase)/Decrease in Stocks	(33,645)
(Increase)/Decrease in Trade Debtors	(606,185)
Increase/(Decrease) in Creditors Less than One Year	5,896,726
	<u>5,273,531</u>

18. Increase/(Decrease) in Reserve Balances

Increase/(Decrease) in Development Levies balances	46,481
Increase/(Decrease) in Reserves created for specific purposes	2,618,908
	<u>2,665,389</u>

19. (Increase)/Decrease in Other Capital Balances

(Increase)/Decrease in Capital account balances including asset formation and enhancement	3,505,109
(Increase)/Decrease in Voluntary Housing Balances	585
(Increase)/Decrease in Affordable Housing Balances	-
	<u>3,505,694</u>

20. Increase/(Decrease) in Loan Financing

(Increase)/Decrease in Long Term Debtors	(4,234,488)
Increase/(Decrease) in Mortgage Loans	245,890
Increase/(Decrease) in Asset/Grant Loans	4,269,819
Increase/(Decrease) in Revenue Funding Loans	-
Increase/(Decrease) in Bridging Finance Loans	-
Increase/(Decrease) in Recoupable Loans	(406,959)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	(212,648)
Increase/(Decrease) in Finance Leasing	(354,713)
(Increase)/Decrease in Portion Transferred to Current Liabilities	(257,375)
Increase/(Decrease) in Other Creditors - Deferred Income	4,427,875
	<u>3,477,400</u>

NOTES TO AND FORMING PART OF THE ACCOUNTS

2020
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21. (Increase)/Decrease in Reserve Financing

(Increase)/Decrease in Other Specific Reserves	-
(Increase)/Decrease in Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)	(3,903,920)
(Increase)/Decrease in Reserves in Associated Companies	<u>(299,920)</u>
	<u><u>(4,203,840)</u></u>

22. Analysis of Changes in Cash & Cash Equivalents

Increase/(Decrease) in Bank Investments	(35,432)
Increase/(Decrease) in Cash at Bank/Overdraft	9,467,950
Increase/(Decrease) in Cash in Transit	<u>2,984</u>
	<u><u>9,435,501</u></u>

NOTES TO AND FORMING PART OF THE ACCOUNTS

23. Accounting for the Rates Waiver/Credit in Lieu in relation to Commercial Rates

To support both the local government sector and commercial rate payers, a funding package of €900m was allocated by the Government to fund the cost of a waiver of commercial rates for 9 months (27th March 2020 – 27th December 2020) for businesses forced to close and business that experienced significant negative economic disruption due to public health restrictions imposed in response to COVID-19.

The cost of this support is reported in Appendix 1 as a Payment of Subsidies and Grants under the Operational Expenses heading.

The income appears in Appendix 3 under the Department of Housing, Local Government and Heritage as a grant called Covid-19.

The credit in lieu is reported in Appendix 7 under Waivers/Credits.

The full Rates Accrued Income for 2020 appears in the Income and Expenditure Account as normal.

APPENDICES

**APPENDIX 1
ANALYSIS OF EXPENDITURE
FOR YEAR ENDED 31st DECEMBER 2020**

	2020 €	2019 €
Payroll Expenses		
Salary & Wages	29,601,473	28,635,858
Pensions (incl Gratuities)	5,006,115	4,356,300
Other costs	2,032,114	2,295,735
Total	36,639,702	35,287,892
Operational Expenses		
Purchase of Equipment	689,691	594,689
Repairs & Maintenance	1,543,840	1,423,652
Contract Payments	5,435,388	5,789,106
Agency services	1,293,642	1,014,291
Machinery Yard Charges incl Plant Hire	1,252,457	1,045,502
Purchase of Materials & Issues from Stores	11,120,268	10,392,193
Payment of Subsidies and Grants	27,145,403	5,739,237
Members Costs	188,191	232,683
Travelling & Subsistence Allowances	1,101,078	1,360,188
Consultancy & Professional Fees Payments	1,095,888	965,253
Energy / Utilities Costs	1,317,773	1,355,965
Other	10,346,948	9,902,775
Total	62,530,567	39,815,536
Administration Expenses		
Communication Expenses	478,734	463,191
Training	241,560	351,223
Printing & Stationery	298,881	298,830
Contributions to other Bodies	499,867	265,230
Other	1,014,820	829,503
Total	2,533,863	2,207,976
Establishment Expenses		
Rent & Rates	1,216,999	1,272,286
Other	663,548	663,433
Total	1,880,547	1,935,718
Financial Expenses	5,450,876	3,386,361
Miscellaneous Expenses	1,582,020	946,982
Total Expenditure	110,617,575	83,580,464

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

DIVISION	EXPENDITURE		INCOME				
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €		
A01 Maintenance/Improvement of LA Housing	5,023,553	1,253,464	7,642,818	-	8,896,282		
A02 Housing Assessment, Allocation and Transfer	516,919	-	11,536	-	11,536		
A03 Housing Rent and Tenant Purchase Administration	666,405	-	7,277	-	7,277		
A04 Housing Community Development Support	422,028	-	2,814	-	2,814		
A05 Administration of Homeless Service	887,894	636,953	38,802	-	675,755		
A06 Support to Housing Capital & Affordable Prog.	1,073,784	120,121	424,636	-	544,758		
A07 RAS Programme	9,961,393	8,485,347	1,455,295	-	9,940,641		
A08 Housing Loans	1,245,169	213,313	1,143,695	-	1,357,008		
A09 Housing Grants	1,768,717	1,202,185	3,353	-	1,205,538		
A11 Agency & Recoupable Services	105,246	-	79,338	-	79,338		
A12 HAP Programme	107,473	40,121	68,699	-	108,820		
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	21,778,581	11,951,504	10,878,263	-	22,829,767		
Less Transfers to/from Reserves	810,691		479,298		479,298		
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	20,967,890		10,398,965		22,350,469		

APPENDIX 2
SERVICE DIVISION B
ROAD TRANSPORTATION and SAFETY

DIVISION	EXPENDITURE	INCOME			
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
B01 NP Road - Maintenance and Improvement	825,793	488,895	12,903	-	501,798
B02 NS Road - Maintenance and Improvement	372,335	228,570	5,392	-	233,962
B03 Regional Road - Maintenance and Improvement	1,654,885	804,122	20,212	-	824,334
B04 Local Road - Maintenance and Improvement	20,010,065	14,302,751	234,761	-	14,537,512
B05 Public Lighting	1,221,784	169,258	2,452	-	171,710
B06 Traffic Management Improvement	86,278	-	5,414	-	5,414
B07 Road Safety Engineering Improvement	469,734	360,882	-	-	360,882
B08 Road Safety Promotion/Education	33,208	-	590	-	590
B09 Maintenance & Management of Car Parking	1,212,720	-	1,572,025	-	1,572,025
B10 Support to Roads Capital Prog.	213,000	-	22,071	-	22,071
B11 Agency & Recoupable Services	1,831,602	441,317	1,309,848	-	1,751,165
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	27,931,404	16,795,794	3,185,667	-	19,981,462
Less Transfers to/from Reserves	1,794,988		506,428		506,428
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	26,136,416		2,679,239		19,475,034

**APPENDIX 2
SERVICE DIVISION C
WATER SERVICES**

DIVISION	EXPENDITURE	INCOME				TOTAL
		State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €	
	TOTAL €					
C01 Operation and Maintenance of Water Supply	3,517,498	-	3,362,047	-	3,362,047	
C02 Operation and Maintenance of Waste Water Treatment	2,082,061	-	2,044,259	-	2,044,259	
C03 Collection of Water and Waste Water Charges	356,772	-	354,087	-	354,087	
C04 Operation and Maintenance of Public Conveniences	77,881	-	1,766	-	1,766	
C05 Admin of Group and Private Installations	1,215,614	1,189,394	4,565	-	1,193,959	
C06 Support to Water Capital Programme	193,697	-	218,584	-	218,584	
C07 Agency & Recoupable Services	49,893	-	34,436	-	34,436	
C08 Local Authority Water and Sanitary Services	697	-	-	-	-	
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	7,494,111	1,189,394	6,019,744	-	7,209,138	
Less Transfers to/from Reserves	201,013					
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	7,293,099		6,019,744		7,209,138	

**APPENDIX 2
SERVICE DIVISION D
DEVELOPMENT MANAGEMENT**

DIVISION	EXPENDITURE TOTAL €	INCOME				
		State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €	
D01 Forward Planning	636,524	-	9,964	-	9,964	
D02 Development Management	1,837,279	-	574,070	-	574,070	
D03 Enforcement	426,876	-	10,196	-	10,196	
D04 Op & Mtce of Industrial Sites & Commercial Facilities	742	-	-	-	-	
D05 Tourism Development and Promotion	1,630,394	86,000	111,373	-	197,373	
D06 Community and Enterprise Function	2,175,513	1,291,591	(81,964)	-	1,209,627	
D07 Unfinished Housing Estates	21,045	-	-	-	-	
D08 Building Control	56,068	-	24,191	-	24,191	
D09 Economic Development and Promotion	15,849,488	14,132,178	169,380	-	14,301,558	
D10 Property Management	20,300	-	19,597	-	19,597	
D11 Heritage and Conservation Services	874,968	308,146	7,450	-	315,596	
D12 Agency & Recoupable Services	-	-	-	-	-	
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	23,529,197	15,817,915	844,256	-	16,662,171	
Less Transfers to/from Reserves	1,265,106		(185,369)		(185,369)	
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	22,264,091		1,029,625		16,847,540	

APPENDIX 2
SERVICE DIVISION E
ENVIRONMENTAL SERVICES

DIVISION	EXPENDITURE TOTAL €	INCOME					TOTAL €
		State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	Provision of Goods and Services €	Contributions from other local authorities €	
E01 Operation, Maintenance and Aftercare of Landfill	290,041	-	5,550	-	-	5,550	
E02 Op & Mice of Recovery & Recycling Facilities	1,236,891	49,328	607,389	-	-	656,717	
E03 Op & Mice of Waste to Energy Facilities	-	-	-	-	-	-	
E04 Provision of Waste to Collection Services	257,315	-	153,953	81,078	-	235,030	
E05 Litter Management	572,356	156,332	37,362	-	-	193,694	
E06 Street Cleaning	1,677,713	-	157,823	-	-	157,823	
E07 Waste Regulations, Monitoring and Enforcement	389,222	-	49,415	-	-	49,415	
E08 Waste Management Planning	96,200	-	-	-	-	-	
E09 Maintenance and Upkeep of Burial Grounds	658,793	-	94,271	-	-	94,271	
E10 Safety of Structures and Places	345,745	145,702	5,219	-	-	150,921	
E11 Operation of Fire Service	4,157,969	5,535	311,288	64,019	-	380,842	
E12 Fire Prevention	273,675	-	171,661	-	-	171,661	
E13 Water Quality, Air and Noise Pollution	2,224,622	-	1,476,788	-	-	1,476,788	
E14 Agency & Recoupable Services	17,344	-	-	-	-	-	
E15 Climate Change and Flooding	-	-	-	-	-	-	
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	12,197,886	356,897	3,070,718	145,097	145,097	3,572,712	
Less Transfers to/from Reserves	460,466		150,740			150,740	
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	11,737,421		2,919,978			3,421,972	

APPENDIX 2

SERVICE DIVISION F
RECREATION and AMENITY

DIVISION	EXPENDITURE	INCOME				TOTAL
		State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €	
	TOTAL €					
F01	Operation and Maintenance of Leisure Facilities	-	-	-	-	-
F02	Operation of Library and Archival Service	58,204	65,918	-	124,121	
F03	Op. Mtce & Imp of Outdoor Leisure Areas	-	142,281	-	142,281	
F04	Community Sport and Recreational Development	41,797	157,499	-	199,296	
F05	Operation of Arts Programme	63,000	6,772	-	69,772	
F06	Agency & Recoupable Services	-	-	-	-	
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	163,001	372,469	-	535,470	
	Less Transfers to/from Reserves		251,496		251,496	
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES		120,973		283,974	

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

DIVISION	EXPENDITURE	INCOME				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	224,088	193,323	30,427	447,837	447,837
G05	Educational Support Services	875	30	-	905	905
G06	Agency & Recoupable Services	-	-	-	-	-
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	224,963	193,353	30,427	448,743	448,743
	Less Transfers to/from Reserves					
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	619,069	193,353		448,743	448,743

APPENDIX 2
SERVICE DIVISION H
MISCELLANEOUS SERVICES

DIVISION	EXPENDITURE	INCOME			
		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €
H01 Profit/Loss Machinery Account	(156,447)	-	11,858	-	11,858
H02 Profit/Loss Stores Account	(76,723)	-	69,013	-	69,013
H03 Administration of Rates	12,717,268	8,633,724	23,363	-	8,657,087
H04 Franchise Costs	191,297	-	1,519	-	1,519
H05 Operation of Morgue and Coroner Expenses	178,979	-	47	-	47
H06 Weighbridges	16,321	-	576	-	576
H07 Operation of Markets and Casual Trading	1,604	-	16,165	-	16,165
H08 Malicious Damage	-	-	-	-	-
H09 Local Representation/Civic Leadership	1,245,259	-	3,655	-	3,655
H10 Motor Taxation	674,115	-	33,012	-	33,012
H11 Agency & Recoupable Services	1,110,887	4,241,875	(317,486)	178,048	4,102,437
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	15,902,560	12,875,598	(158,279)	178,048	12,895,368
Less Transfers to/from Reserves	1,039,391		(765,203)		(765,203)
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	14,863,170		606,925		13,660,571
TOTAL ALL DIVISIONS	110,617,575	59,375,066	23,966,803	353,571	83,697,441

APPENDIX 3

ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES

	2020 €	2019 €
Department of Housing, Local Government and Heritage		
Housing Grants & Subsidies	12,024,515	10,695,648
Local Improvement Schemes	-	-
Road Grants	12,889,588	12,735,389
Water Services Group Schemes	1,189,394	675,840
Environmental Protection/Conservation Grants	197,820	189,800
Library Services	31,943	35,260
Urban and Village Renewal Schemes	-	-
Miscellaneous	14,007,852	2,700,350
	40,341,112	27,032,287
Other Departments and Bodies		
Road Grants	3,939,567	2,703,848
Local Enterprise Office	14,046,003	959,678
Community Employment Schemes	-	-
Civil Defence	145,702	132,553
Higher Education Grants	-	-
Miscellaneous	902,683	803,679
	19,033,955	4,599,758
Total	59,375,066	31,632,044

APPENDIX 4 ANALYSIS OF INCOME FROM GOODS AND SERVICES

	2020 €	2019 €
Rents from Houses	8,942,654	9,391,834
Housing Loans Interest & Charges	1,114,592	1,046,822
Domestic Water	-	-
Commercial Water	-	-
Irish Water	5,865,279	5,833,513
Domestic Refuse	12,172	11,815
Commercial Refuse	-	-
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	425,267	553,763
Parking Fines/Charges	1,538,418	2,377,179
Recreation & Amenity Activities	-	529
Library Fees/Fines	3,009	19,405
Agency Services	-	-
Pension Contributions	921,054	941,852
Property Rental & Leasing of Land	52,910	70,092
Landfill Charges	4,146	5,222
Fire Charges	431,415	502,787
NPPR	370,785	438,220
Misc. (Detail)	4,287,102	4,589,086
	23,968,803	25,782,118

APPENDIX 5

SUMMARY OF CAPITAL EXPENDITURE AND INCOME

	2020	2019
	€	€
EXPENDITURE		
Payment to Contractors	23,787,372	25,718,127
Purchase of Land	1,194,035	1,358,710
Purchase of Other Assets/Equipment	14,793,584	22,013,694
Professional & Consultancy Fees	4,121,520	2,332,605
Other	15,541,442	12,272,083
Total Expenditure (Net of Internal Transfers)	59,437,953	63,695,219
Transfers to Revenue	328,763	642,370
Total Expenditure (Incl Transfers) *	59,766,716	64,337,589
INCOME		
Grants and LPT	47,777,895	52,222,647
Non - Mortgage Loans	5,000,000	-
Other Income		
(a) Development Contributions	2,597,373	2,004,024
(b) Property Disposals		
- Land	178,347	469,860
- LA Housing	558,434	364,470
- Other property	806	4,681
(c) Purchase Tenant Annuities	3,311	9,491
(d) Car Parking	-	-
(e) Other	3,086,757	3,525,909
Total Income (Net of Internal Transfers)	59,202,923	58,601,081
Transfers from Revenue	5,443,657	4,220,051
Total Income (Incl Transfers) *	64,646,580	62,821,132
Surplus\ (Deficit) for year	4,879,864	(1,516,457)
Balance (Debit)\Credit @ 1 January	4,538,967	6,055,424
Balance (Debit)\Credit @ 31 December	9,418,831	4,538,967

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

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

	BALANCE @ 1/1/2020 €	EXPENDITURE €	INCOME			TRANSFERS			BALANCE @ 31/12/2020 €	
			Grants and LPT €	Non-Mortgage Loans* €	Other €	Total Income €	Transfer from Revenue €	Transfer to Revenue €		Internal Transfers €
Housing & Building	(4,120,459)	37,662,359	34,444,300	-	711,909	36,156,109	350,740	24,258	-	(6,330,226)
Road Transportation & Safety	(2,842,617)	13,021,753	9,628,179	2,400,000	161,437	12,199,616	1,735,218	(3,572)	1,167,599	(766,366)
Water Services	191,915	525,724	-	-	421,688	421,688	25,000	-	102,673	215,552
Development Management	6,523,346	5,531,133	2,028,257	-	4,096,559	6,124,816	607,636	7,736	(983,727)	7,033,401
Environmental Services	(286,465)	699,156	931,254	-	-	931,254	160,535	-	-	106,168
Recreation & Amenity	(5,499,659)	1,116,466	347,483	2,600,000	17,000	2,964,463	1,027,004	100	16,667	(2,606,091)
Agriculture, Education, Health & Welfare	-	-	-	-	-	-	-	-	-	-
Miscellaneous Services	10,572,905	651,362	399,443	-	1,016,534	1,414,977	1,237,324	300,240	(303,212)	11,770,392
TOTAL	4,538,987	59,437,953	47,777,895	5,000,000	6,425,028	59,202,923	5,443,657	326,703	-	9,416,932

Note: Mortgage-related transactions are excluded

APPENDIX 7
Summary of Major Revenue Collections for 2020

A	B	C	D	E	F	G	H	I	J	K
Debtor type	Incoming arrears @ 1/1/2020	Accrued - current year debit (Gross)	Vacant property adjustments	Write offs	Waivers and Credits	Total for collection =(B+C-D-E-F)	Amount collected	Closing arrears @ 31/12/2020 =(G-H)	Specific doubtful arrears*	% Collected = (H)/(G-J)
	€	€	€	€	€	€	€	€	€	
Rates	1,265,055	20,992,879	1,230,056	1,101,704	8,622,426	11,303,747	9,347,585	1,956,162	32,446	83%
Rents & Annuities	540,404	8,945,689	-	5,579	-	9,480,514	9,112,625	367,890	-	96%
Housing Loans	320,096	2,906,844	-	-	-	3,226,941	2,894,101	332,840	-	90%

*Specific doubtful arrears = (i) Vacancy applications pending/criteria not met & (ii) Accounts in examinership/receivership/liquidation and no communication regarding likely outcome

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:

Name of Company	Voting Power %	Classification: Subsidiary / Associate / Joint Venture	Total Assets	Total Liabilities	Revenue	Expenditure	Cumulative Surplus/Deficit	Consolidated in Local Authority accounts (Y/N)	Reporting date of financial statements
Kilkenny Civic Trust	N/A	Associate	1,196,035	429,568	1,755,822	1,926,494	380,124	N	31.12.2019
Watergate Theatre Company Ltd	N/A	Associate	396,140	408,759	482,790	387,504	(45,835)	N	31.12.2020
Kilkenny Tourism Ltd	N/A	Associate	59,065	58,243	146,443	146,443	822	N	31.12.2019
Kilkenny Local Authorities Complex Ltd	100%	Subsidiary	11,101,617	5,165,787	826,422	1,805,509	(8,264,270)	N	31.12.2020
Carlow Kilkenny Energy Agency	N/A	Associate	1,238,210	437,317	1,670,842	1,566,454	800,893	N	31.12.2020
Kilkenny Community Enterprise Centre Ltd	N/A	Associate	345,201	297,015	59,686	54,727	48,186	N	31.12.2019

