

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
SECTION 347(2)(b), COMPANIES ACT 2014**

Company Name:

Company Number:

Financial Year:

**CERTIFICATE:**

☐ **WE HEREBY CERTIFY** that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: David J Ormonde  
Secretary

Signature: Michael Wall  
Director

Name: DAVID ORMONDE  
(Typed or block capitals)

Name: MICHAEL WALL  
(Typed or block capitals)

Date: 5.4.23

Date: 5.4.23

*This document requires two signatures. The same person cannot sign as both Director and Secretary.*

Registered number: 454533

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**WEXFORD LOCAL DEVELOPMENT**  
**(A Company Limited by Guarantee)**

**COMPANY INFORMATION**

<b>Directors</b>	Michael Wall (Chairman) David Ormonde Michele Weir Kevin Molloy Liam O'Byrne Rosemary Butler Michael O'Reilly Sandra Horgan Sandra Dignam Pat O'Shea Tony Dempsey Regina Butler William Fitzharris Breda Hayes Shane Forsey Martin Reading Dervla Tierney (appointed 26 October 2022)
<b>Company secretary</b>	David Ormonde
<b>Registered number</b>	454533
<b>Registered office</b>	Block A County Hall Spawell Road Wexford
<b>Independent auditors</b>	PKF O'Connor Leddy & Holmes Limited Century House Harold's Cross Road Dublin 6W
<b>Bankers</b>	Allied Irish Banks North Main Street Wexford
<b>Solicitors</b>	Ebrill Solicitors Iberius House Common Quay Street Wexford
<b>CHY Number</b>	18086
<b>Registered Charity Number</b>	20068691

**WEXFORD LOCAL DEVELOPMENT**  
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**WEXFORD LOCAL DEVELOPMENT**  
**(A Company Limited by Guarantee)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The directors present their annual report and the audited financial statements for the year ended 31 December 2022.

**Directors' responsibilities statement**

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

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

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the surplus or deficit for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and surplus or deficit of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Incorporation**

The Company Registration Office number is 454533. The company has charitable status as recognised by the Revenue Commissioners – registered number CHY 18086. The company has claimed an exemption pursuant to Section 1180 Companies Act 2014 from the requirement to include the word 'Company Limited by Guarantee' as part of the company name. The company is registered with the Charities Regulatory Authority and its registered Charity Number is 20068691.

**Principal activities and review of the business**

The company was incorporated on 10 March 2008 following an amalgamation of the activities of three separate entities; Wexford Area Partnership Limited, County Wexford Partnership Limited and Wexford Organisation for Rural Development Limited. It is a company limited by guarantee with charitable status. Wexford Local Development is one of the 49 Local Development Companies in Ireland. We deliver a range of interlinked programmes on behalf of local and national Government to address the needs of individuals and

**WEXFORD LOCAL DEVELOPMENT**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

communities within County Wexford. We are a community based organisation that is committed to making a positive impact across the county by promoting employment, social inclusion, supporting enterprise and addressing inequality.

Our Core Purpose is:

"To create opportunities that promote equality and improve quality of life for people and communities."

Our Vision is:

"Thriving, resilient communities where people feel connected, are valued and have equal opportunity to reach their full potential".

Wexford Local Development is funded by a number of Government agencies and Departments to deliver a range of programmes which address unemployment, educational disadvantage, community development in areas of socio-economic disadvantage, rural development, enterprise development, improve energy efficiency amongst low income households, and tackle substance misuse and criminal behaviour. Our programmes engage and provide support to:

- **Individuals**, from specific groups including unemployed, lone parents, people with disability, new communities, members of the Travelling community, people involved in substance misuse and/or criminal behaviour and young people providing opportunities to avail of life long learning, personal development and employment supports and facilitating their participation in their local community.
- **Children and families living in disadvantaged areas**, by providing services and educational opportunities in the places where they live.
- **Community groups**, by assisting them with to promote equality, improve local facilities and services provision and represent the people of their area and their issues in decision making structures, and
- **Enterprises**, by providing access to mentoring and business development skills, training and grant aid.

The result for the year and the year end financial position was considered satisfactory by the Directors.

**Principal risk and uncertainty**

The company is dependent on the Irish Government and the EU for its funding which is primarily received from the Department of Rural and Community Development and the Department of Social Protection. The funding receivable is subject to certain conditions being adhered to and the directors are confident that all such conditions can continue to be met. The company operates a number of core programmes on behalf of its funders. One of these programmes is the Local Employment Service (LES) which is operated under contract which until August 31st with the Department of Social Protection. The programme represented 14% of turnover and costs for the year ended 31 December 2022. The LES has been replaced by the new Local Area Employment Service which was publicly procured and WLD secured the new contract. This contract differs from the LES contract as the funding is based on the number of clients engaged with and their progression into employment. Given our long and successful experience in the provision of employment services we feel confident we can adapt successfully to this new funding model.

**Other risks and uncertainties**

As the company's activities are conducted primarily in Euro they are not subject to any material level of currency risk and due to there not being any bank loans or overdrafts in place, the company is not subject to interest rate risk. Due to the nature of the company's activities, they are not subject to significant credit risk.

**Governance**

The company will continue to actively work towards full compliance with the new Charities Governance Code in 2022. This code clearly outlines the roles, duties and responsibilities of all those who sit on boards and management committees of Community & Voluntary and Charitable (CVC) organisations.

**WEXFORD LOCAL DEVELOPMENT**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Management and accountability for grants from exchequer funds**

The financial statements comply with the requirements of circular 13/2014 "Management and Accountability for Grants from Exchequer Funds".

**Principal activities**

The Company's principal activity is that of .to enable specific individuals and communities to achieve a better social and economic quality of life by improving their opportunities for employment and by addressing inequality.

**Results**

The deficit for the year, after taxation, amounted to €28,991 (2021 - deficit €29,060).

**Directors**

The directors who served during the year were:

Michael Wall (Chairman)  
David Ormonde  
Michele Weir  
Kevin Molloy  
Liam O'Byrne  
Rosemary Butler  
Michael O'Reilly  
Sandra Horgan  
Sandra Dignam  
Pat O'Shea  
Tony Dempsey  
Regina Butler  
William Fitzharris  
Breda Hayes  
Shane Forsey  
Martin Reading  
Dervla Tierney (appointed 26 October 2022)

**Members**

The liability of the members is limited.

In the event of the winding up or the dissolution of the company, the members are liable to contribute an amount not exceeding €1.27 towards the debts and liabilities of the company.

All members are also directors of the company.

**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Block A, County Hall, Spawell Road, Wexford.

**WEXFORD LOCAL DEVELOPMENT**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Statement on relevant audit information**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

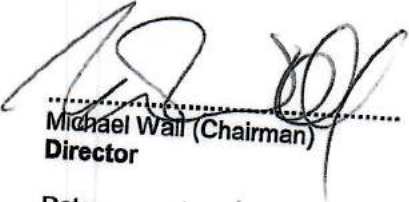
**Post balance sheet events**

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

**Auditors**

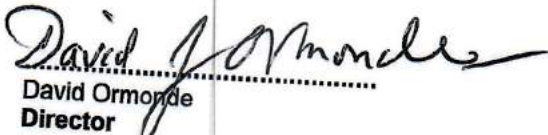
The auditors, PKF O'Connor Leddy & Holmes Limited, were appointed by the Directors for the current year and will remain in office in accordance with section 383 of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

  
.....  
Michael Wall (Chairman)  
Director

Date:

5/4/23

  
.....  
David Ormonde  
Director

Date:

5/4/23

**WEXFORD LOCAL DEVELOPMENT**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF WEXFORD LOCAL DEVELOPMENT**

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

**Opinion**

We have audited the financial statements of Wexford Local Development (the 'Company') for the year ended 31 December 2022, which comprise the Income Statement, the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and its deficit for the year ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is

**WEXFORD LOCAL DEVELOPMENT  
(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF WEXFORD LOCAL DEVELOPMENT  
(CONTINUED)**

materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2014**

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

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities and restrictions on use**

**Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**WEXFORD LOCAL DEVELOPMENT  
(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF WEXFORD LOCAL DEVELOPMENT  
(CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards>. This description forms part of our Auditors' Report.

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

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Keith Doyle  
for and on behalf of  
**PKF O'Connor Leddy & Holmes Limited**  
Century House  
Harold's Cross Road  
Dublin 6W

5 April 2023

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 €	2021 €
Income			
Project payments	4	6,293,483	5,839,105
		(5,258,485)	(4,877,791)
<b>Gross surplus</b>		<u>1,034,998</u>	<u>961,314</u>
Administrative expenses		(1,063,989)	(990,374)
<b>Operating deficit</b>		<u>(28,991)</u>	<u>(29,060)</u>
Tax on deficit		-	-
	7	-	-
<b>Deficit for the financial year/ total comprehensive income</b>		<u><u>(28,991)</u></u>	<u><u>(29,060)</u></u>

There were no recognised gains and losses for 2022 or 2021 other than those included in the income statement.

All amounts relate to continuing operations.

Signed on behalf of the board:

**Michael Wall (Chairman)**  
**Director**

**David Ormonde**  
**Director**

Date: 5 April 2023

Date: 5 April 2023

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 €	2021 €
<b>Fixed assets</b>			
Tangible fixed assets	8	303,825	321,155
		<u>303,825</u>	<u>321,155</u>
<b>Current assets</b>			
Stocks	9	-	8,674
Debtors: amounts falling due within one year	10	614,529	763,453
Cash at bank and in hand	11	1,283,246	1,044,200
		<u>1,897,775</u>	<u>1,816,327</u>
Creditors: amounts falling due within one year	12	(1,531,761)	(1,420,657)
<b>Net current assets</b>		<u>366,014</u>	<u>395,670</u>
<b>Total assets less current liabilities</b>		<u>669,839</u>	<u>716,825</u>
Creditors: amounts falling due after more than one year	13	(317,283)	(335,278)
<b>Net assets</b>		<u>352,556</u>	<u>381,547</u>
<b>Reserves</b>			
Retained surplus	14	352,556	381,547
<b>Members' funds</b>		<u>352,556</u>	<u>381,547</u>

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved and authorised for issue by the board:

**Michael Wall (Chairman)**  
Director

**David Ormonde**  
Director

Date: 5 April 2023

Date: 5 April 2023

The notes on pages 11 to 20 form part of these financial statements.

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Retained surplus €	Total equity €
At 1 January 2022	381,547	381,547
<b>Comprehensive income for the year</b>		
Deficit for the year	(28,991)	(28,991)
<b>Other comprehensive income for the year</b>	-	-
<b>Total comprehensive income for the year</b>	(28,991)	(28,991)
<b>At 31 December 2022</b>	<b>352,556</b>	<b>352,556</b>

The notes on pages 11 to 20 form part of these financial statements.

**STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Retained surplus €	Total equity €
At 1 January 2021	410,607	410,607
<b>Comprehensive income for the year</b>		
Deficit for the year	(29,060)	(29,060)
<b>Other comprehensive income for the year</b>	-	-
<b>Total comprehensive income for the year</b>	(29,060)	(29,060)
<b>At 31 December 2021</b>	<b>381,547</b>	<b>381,547</b>

The notes on pages 11 to 20 form part of these financial statements.

**WEXFORD LOCAL DEVELOPMENT**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. General information**

These financial statements comprising the Income Statement, The Balance Sheet, the Statement of Changes in Reserve and the related notes constitute the individual financial statements of Wexford Local Development for the financial year ended 31 December 2022.

Wexford Local Development is a private company limited by guarantee, incorporated in Ireland. The registered office is Block A, County Hall, Spawell Road, Wexford. The principal place of business is the same as the registered office. The nature of the Company's operations and its principal activities are set out in the Director's Report.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The Company has availed of the exemption in FRS 102 7.1B from including a cash flow statement in the financial statements on the grounds that the Company is small.

The following principal accounting policies have been applied:

**2.2 Going concern**

The Directors have reviewed projections to the period to 31 March 2024 using assumptions which the Directors consider to be appropriate to the current financial position of the company with regard to its funders and its cost base. These projections show that the company should be able to operate within the level of its resources for a period of at least 12 months from the date of approval of the financial statements and to withstand the disruption arising from COVID-19. After making enquiries the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, and, therefore, continue to adopt the going concern basis in the preparation of these financial statements.

**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**WEXFORD LOCAL DEVELOPMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Costs of raising funds are costs incurred in attracting donation income. These costs comprise the cost of time spent, materials purchased and events held to fundraise.

Support costs are those costs incurred on functions that assist the work of the charity but do not directly relate to charitable or fundraising activities. Support costs include back office costs and legal and governance costs which support the running of the charity. These costs are allocated between the cost of raising funds and expenditure on charitable activities on a proportional basis.

**2.5 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

**2.6 Project payments**

Loan and grant advances to beneficiaries are accounted for when authorised. Amounts fully authorised at the Balance Sheet date and awaiting payment are disclosed in accruals.

**2.7 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**WEXFORD LOCAL DEVELOPMENT**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Accounting policies (continued)**

**2.8 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	12.5%
Motor vehicles	-	12.5%
Fixtures and fittings	-	20.0%
Office equipment	-	20.0%
Computer equipment	-	20.0%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.9 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.10 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**WEXFORD LOCAL DEVELOPMENT**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Accounting policies (continued)**

**2.11 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.12 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.13 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Investments in non-derivative instruments that are equity to the issuer are measured:

- at fair value with changes recognised in the Statement of Comprehensive Income if the shares are publicly traded or their fair value can otherwise be measured reliably;
- at cost less impairment for all other investments.

**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

**Deferred Income**

Grant income is recognised when there is: 1) entitlement to the grant; 2) virtual certainty that it will be received and; 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as a liability. The total amount of deferred income at the year end is €1,346,231 (2021: €1,276,525).

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. Income**

	<b>2022</b> €	<b>2021</b> €
<b>An analysis of turnover by geographical market</b>		
Ireland	<b>6,293,483</b>	<b>5,839,105</b>
	<u><b>6,293,483</b></u>	<u><b>5,839,105</b></u>
 <b>Analysis of turnover by category</b>	 <b>2022</b> €	 <b>2021</b> €
Grant income	<b>6,228,502</b>	<b>5,821,937</b>
Other income	<b>64,981</b>	<b>17,168</b>
	<u><b>6,293,483</b></u>	<u><b>5,839,105</b></u>

**5. Deficit for the year before taxation**

The result for the year is stated after charging:

	<b>2022</b> €	<b>2021</b> €
Depreciation of tangible fixed assets	<b>105,025</b>	-
Amortisation of capital grants	<b>(108,499)</b>	<b>(108,308)</b>
Rent	<b>172,118</b>	<b>177,260</b>
Defined contribution pension cost	<b>170,894</b>	<b>177,656</b>
	<u><b>170,894</b></u>	<u><b>177,656</b></u>

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. Employees**

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Programmes	<b>148</b>	<b>145</b>
Administration	<b>9</b>	<b>9</b>
	<b>157</b>	<b>154</b>

The staff costs and related party employment obligations for two of the programmes, TUS and Rural Social Scheme, run by the company are discharged and administered by Pobal and therefore not included in the income statement. The average number of persons employed by the company on these programmes during the financial year was 306 (2021: 306).

	<b>Number of employees 2022</b>	<b>Number of employees 2021</b>
<b>Employee Benefits (excluding employer pension costs and employer PRSI)</b>		
€		
60,000 - 69,999	<b>1</b>	<b>2</b>
70,000 - 79,999	<b>2</b>	<b>1</b>
80,000 - 89,999	<b>-</b>	<b>-</b>
90,000 - 99,999	<b>-</b>	<b>-</b>
100,000 - 109,999	<b>1</b>	<b>1</b>
	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Key management compensation</b>		
Salaries and short term benefits	<b>102,218</b>	<b>102,218</b>
Social insurance costs	<b>11,295</b>	<b>11,295</b>
Post-employment benefits	<b>10,222</b>	<b>10,222</b>
<b>Total key management compensation</b>	<b>123,735</b>	<b>123,735</b>

**7. Taxation**

The company has been granted the taxation exemption applicable to charities and holds a valid tax clearance certificate. The TCAN is 337964.

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. Tangible fixed assets**

	Plant and machinery €	Motor vehicles €	Fixtures and fittings €	Total €
<b>Cost or valuation</b>				
At 1 January 2022	279,498	116,918	614,062	1,010,478
Additions	18,731	12,947	58,823	90,501
Disposals	-	-	(2,806)	(2,806)
At 31 December 2022	298,229	129,865	670,079	1,098,173
<b>Depreciation</b>				
At 1 January 2022	162,111	67,288	459,924	689,323
Charge for the year on owned assets	27,908	11,163	65,954	105,025
At 31 December 2022	190,019	78,451	525,878	794,348
<b>Net book value</b>				
At 31 December 2022	108,210	51,414	144,201	303,825
At 31 December 2021	117,387	49,630	154,138	321,155

**9. Stocks**

	2022 €	2021 €
Project materials	-	8,674
	-	8,674

There is no significant difference between the replacement cost of project materials and their carrying value.

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**10. Debtors**

	2022 €	2021 €
Trade debtors	1,593	3,393
Amounts receivable from funders	538,254	580,311
Prepayments	61,073	50,989
Tax recoverable	-	125,210
Other debtors	13,609	3,550
	<u>614,529</u>	<u>763,453</u>

**11. Cash and cash equivalents**

	2022 €	2021 €
Cash at bank and in hand	1,283,246	1,044,200
Less: bank overdrafts	(7,964)	-
	<u>1,275,282</u>	<u>1,044,200</u>

**12. Creditors: Amounts falling due within one year**

	2022 €	2021 €
Overdrafts owed to credit institutions	7,964	-
Trade creditors	265	6
PAYE/PRSI	75,428	73,234
Other creditors	35,000	-
Accruals	66,873	70,892
Deferred income	1,346,231	1,276,525
	<u>1,531,761</u>	<u>1,420,657</u>

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. Capital grants**

	2022 €	2021 €
<b>Received</b>		
At 1 January	941,431	782,617
Received during the year	90,504	158,814
At 31 December	1,031,935	941,431
<b>Accumulated Amortisation</b>		
At 1 January	606,153	497,845
Amortised for the year	108,499	108,308
At 31 December	714,652	606,153
Balance at 31 December	317,283	335,278

Capital grants were received from various funders during the year and were used to purchase fixed assets.

**14. Reserves**

**Retained surplus**

includes all current and prior period retained surplus and deficits.

**15. Company status**

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

**16. Pension commitments**

The company operates a defined pension contribution plan for certain employees. The assets of the plan are held separately from the company in independently administered funds. The pension costs for the year represents contributions payable by the company to the fund and amounted to €170,894 (2021: €177,656). There were no amounts due to the pension plan at the year end.

**WEXFORD LOCAL DEVELOPMENT**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**17. Contingencies and commitments**

The company may be obliged to pay back the government funding received if certain conditions are not met as per the agreements.

There are no capital commitments at 31 December 2022.

**Leasing Commitment**

The company's future minimum operating lease payments in relation to buildings are as follows:

	2022 €	2021 €
Within one year	38,250	38,250
Between two and five years	137,750	156,000
More than five years	-	20,000
	<u>176,000</u>	<u>214,250</u>

**18. Related party transactions**

There were no related party transactions.

**19. Post balance sheet events**

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

**20. Comparative information**

Comparative information has been re-grouped on a basis consistent with the current year for the purpose of presentation.

**21. Approval of financial statements**

The board of directors approved these financial statements for issue on 05 April 2023

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 €	2021 €
Income		6,293,483	5,839,105
Project costs		(5,258,485)	(4,877,791)
<b>Gross surplus</b>		<u>1,034,998</u>	<u>961,314</u>
<b>Gross profit %</b>		16.4 %	16.5 %
<b>Less: overheads</b>			
Administration expenses		(1,063,989)	(990,374)
<b>Operating deficit</b>		<u>(28,991)</u>	<u>(29,060)</u>

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 €	2021 €
<b>Turnover</b>		
Main income	6,228,502	5,821,937
Other income	64,981	17,168
	<u>6,293,483</u>	<u>5,839,105</u>
	2022 €	2021 €
<b>Project costs</b>		
Wages and salaries	3,633,416	3,480,968
National insurance	282,311	275,320
CoS staff pens costs - defined contribution scheme	138,333	150,353
Programme coordination & counselling	290,016	138,709
Direct Programme Costs	914,409	832,441
	<u>5,258,485</u>	<u>4,877,791</u>

**WEXFORD LOCAL DEVELOPMENT**  
(A Company Limited by Guarantee)

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 €	2021 €
<b>Administration expenses</b>		
Staff salaries	407,824	390,155
Staff national insurance	45,051	41,915
Staff pension costs - defined contribution schemes	32,561	27,303
Staff training	15,336	17,352
Hotels, travel and subsistence	7,613	1,550
Printing and stationery	39,339	21,353
Postage	12,438	15,449
Telephone and fax	44,347	44,558
Computer costs	49,525	44,386
Advertising and promotion	1,845	1,532
Trade subscriptions	9,855	2,991
Legal and professional	51,376	52,377
Auditors' remuneration	44,106	26,903
Bank charges	1,455	1,431
Sundry expenses	529	14,723
Rent - non-operating leases	172,118	177,260
Water	2,340	1,463
Light and heat	67,667	51,495
Cleaning	32,492	23,043
Insurances	21,276	20,720
Repairs and maintenance	8,370	7,395
Depreciation - plant and machinery	27,908	28,943
Depreciation - motor vehicles	14,077	17,028
Depreciation - office equipment	66,515	62,337
Amortisation - capital grants	(108,499)	(108,309)
Profit/loss on sale of tangible assets	(3,475)	5,021
	<b>1,063,989</b>	<b>990,374</b>

**DETAILED INCOME STATEMENT**  
**Year ended 31 December 2022**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income	5,846,005.16		5,530,274.00	
HSE income	382,496.93		291,662.00	
Other income	64,981.10		17,168.00	
		6,293,483.19		5,839,104.00
<b>Project Costs</b>				
Revenue refund				
Direct Programme Costs	1,060,219.19		832,364.00	
Programme coordination & counselling	145,957.60		138,708.00	
Staff costs	4,054,059.73		3,906,640.00	
		5,260,236.52		4,877,712.00
<b>Gross Surplus</b>		1,033,246.67		961,392.00
<b>Administration costs</b>				
Administration salaries	485,435.38		459,374.00	
Pension provider costs	6,047.12		6,066.00	
Travel & subsistence	1,534.79		172.00	
Rent and rates	174,458.04		178,721.00	
Insurance	21,275.62		20,720.00	
Light and heat	67,667.40		51,494.00	
Board and meeting costs	6,078.00		1,377.00	
Printing & photocopying	33,730.13		16,433.00	
Stationery	5,609.15		4,919.00	
Postage	12,438.42		15,452.00	
Voice/Data costs	44,346.56		44,559.00	
I.T support & maintenance	49,524.24		44,386.00	
Repairs and maintenance	7,674.83		6,299.00	
Canteen costs & client resources	6,049.90		2,878.00	
Cleaning & waste disposal	32,491.63		23,043.00	
Advertising & promotions	1,845.00		1,534.00	
Subscriptions	9,854.67		2,991.00	
Staff training & recruitment	9,478.00		28,060.00	
Legal costs	35,176.03			
Audit and accountancy fees	44,106.39		26,902.00	
Professional fees	13,198.25		35,399.00	
Health & safety	5,181.00		5,396.00	
IT system	2,214.00			
Sundry	(12,217.36)		7,825.00	
Recruitment	1,058.67			
Bank charges	1,454.25		1,432.00	
Depreciation	108,499.00		108,308.00	
Amortisation	(108,499.00)		(108,308.00)	
Profit/Loss on disposal of tangible fixed assets	(3,475.00)		5,021.00	
		1,062,235.11		990,453.00
<b>(Net deficit)</b>		(28,988.44)		(29,061.00)

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Social Inclusion Community Activation Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main Income		1,934,723.00		1,770,641.30
<b>Project Costs</b>				
Direct Programme Costs	310,192.48		248,509.19	
Staff Costs	<u>1,214,429.98</u>		<u>1,151,690.37</u>	
<b>Gross Profit</b>		<u>1,524,622.46</u>		<u>1,400,199.56</u>
		410,100.54		370,441.74
<b>Administration Costs</b>				
Administration Salaries	245,164.62		227,896.51	
Pension Provider Costs	3,210.71		3,229.83	
Travel	436.39		74.87	
Rent and Rates	43,775.48		40,299.26	
Insurance	7,018.44		6,431.52	
Light and Heat	19,106.91		12,818.81	
Board & Meetings	2,288.94		470.39	
Printing & photocopying	11,805.09		5,338.93	
Stationery	2,099.07		1,487.31	
Postage	4,367.75		5,710.97	
Voice/Data	14,484.10		14,128.93	
IT support & maintenance	17,260.10		14,367.88	
Repairs and Maintenance	2,165.03		1,643.20	
Canteen Costs & client resources	2,161.73		852.77	
Cleaning & waste disposal	9,905.50		6,535.46	
Advertising & Promotions	604.02		522.48	
Subscriptions	3,460.40		181.77	
Staff Training & Development	3,581.53		8,103.56	
Legal Costs	44.29			
Audit Fees	9,644.41		8,146.49	
Other Professional Fees	5,939.41		3,547.23	
Health & Safety	1,878.70		1,843.23	
IT system	769.21			
Sundry	(3,589.29)		2,770.63	
Recruitment	929.93		3,681.43	
Bank Charges	<u>379.22</u>		<u>355.85</u>	
<b>Net surplus</b>		<u>408,891.69</u>		<u>370,439.31</u>
		1,208.85		2.43

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Ability Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		82,807.26		40,751.00
<b>Project Costs</b>				
Direct Programme Costs	12,483.86		4,757.00	
Staff costs	61,287.16		32,884.00	
		73,771.02		37,641.00
<b>Gross Surplus</b>		9,036.24		3,110.00
<b>Administration costs</b>				
Travel	1.31		-	
Rent and rates	2,929.78		821.00	
Insurance	667.74		(113.00)	
Light and heat	872.53		(41.00)	
Board meetings	21.76		19.00	
Printing & photocopying	899.18		346.00	
Stationery	92.29		66.00	
Postage	483.06			
Voice/Data costs	1,071.98		310.00	
I.T. Support and Maintenance	1,516.61		53.00	
Repairs & Maintenance	105.30		1.00	
Canteen costs & Client Resources	128.40		45.00	
Cleaning & Waste Disposal	551.66		82.00	
Advertising & promotions	82.37		24.00	
Subscriptions	243.62		10.00	
Staff training & recruitment	216.87		349.00	
Legal costs	6.04			
Audit and accountancy fees			1.00	
Professional fees	78.35		(80.00)	
Health & safety	81.75		69.00	
IT system	66.89			
Sundry	(1,109.16)		1,136.00	
Bank charges	28.11		12.00	
		9,036.44		3,110.00
<b>(Net deficit)/surplus</b>		(0.20)		-

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**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**LEADER**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main Income		369,858.85		355,902.00
<b>Project Costs</b>				
Direct Programme Costs	43,273.09		9,500.00	
Staff costs	<u>174,987.52</u>		<u>193,557.00</u>	
		218,260.61		203,057.00
<b>Gross Surplus</b>		<u>151,598.24</u>		<u>152,845.00</u>
<b>Administration costs</b>				
Administration salaries	127,913.77		128,349.00	
Pension provider costs	761.96		750.00	
Travel	948.36		75.00	
Rent and rates	5,953.99		6,282.00	
Insurance	1,197.18		1,142.00	
Light and heat	3,070.66		2,110.00	
Board meetings	344.71		86.00	
Printing & photocopying	1,962.46		1,287.00	
Stationery	360.65		262.00	
Postage	716.93		962.00	
Voice/Data costs	2,551.46		2,703.00	
I.T. Support & Maintenance	2,847.26		2,601.00	
Repairs & maintenance	126.33		84.00	
Canteen costs & Client Resources	320.93		134.00	
Cleaning and waste disposal	1,421.36		1,134.00	
Advertising & promotions	109.82		95.00	
Subscriptions	571.84		33.00	
Staff training & development	511.20		1,674.00	
Legal costs	8.05			
Professional fees	163.21		645.00	
Audit and accountancy fees	1.12		1,482.00	
Health & safety	302.54		331.00	
IT system	133.78			
Sundry	(1,088.81)		544.00	
Recruitment	128.74			
Bank charges	<u>79.33</u>		<u>82.00</u>	
		151,418.83		152,847.00
<b>Net surplus/(deficit)</b>		<u>179.41</u>		<u>(2.00)</u>

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Local Employment Services**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		555,008.08		802,692.00
<b>Project Costs</b>				
Direct Programme Costs	28,374.10		40,670.00	
Staff costs	430,654.39		631,289.00	
		459,028.49		671,959.00
<b>Gross Surplus</b>		95,979.59		130,733.00
<b>Administration costs</b>				
Administration salaries	32,642.65		47,152.00	
Pension provider costs	1,177.84		1,767.00	
Travel	-		-	
Rent and rates	17,158.67		25,685.00	
Insurance	3,950.04		4,015.00	
Light and heat	5,384.50		7,052.00	
Board meetings	121.13		278.00	
Printing & photocopying	4,866.75		3,047.00	
Stationery	523.00		863.00	
Postage	1,497.36		2,919.00	
Voice/Data costs	5,304.36		8,252.00	
I.T. Support & Maintenance	8,971.47		8,546.00	
Repairs and maintenance	738.81		1,707.00	
Canteen costs & Client Resources	705.06		582.00	
Cleaning and waste disposal	3,379.14		3,170.00	
Advertising & promotions	356.92		309.00	
Subscriptions	1,055.70		107.00	
Staff training & recruitment	1,271.75		5,880.00	
Audit and accountancy fees	8,185.77		4,815.00	
Professional fees & legal fees	2,968.94		2,096.00	
Health & safety	531.39		1,105.00	
Sundry	(6,957.80)		1,453.00	
Bank charges	127.61		219.00	
		93,961.06		131,019.00
<b>Net surplus/(deficit)</b>		2,018.53		(286.00)

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Cornmarket Probation Restorative Justice**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
Main income		36,297.00		47,947.00
<b>Project Costs</b>				
Direct Programme Costs	-		7,181.00	
Staff costs	<u>36,297.00</u>	36,297.00	<u>40,766.00</u>	47,947.00
<b>Gross Surplus</b>		-		-
Administration costs				
Bank charges	<u>-</u>	-	<u>-</u>	-
<b>Net surplus</b>		<u>-</u>		<u>-</u>

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Cornmarket Probation Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		240,602.67		243,077.00
<b>Project costs</b>				
Direct Programme Costs	44,606.40		46,503.00	
Programme coordination & counselling	99,644.04		100,894.00	
Staff costs	56,407.78		61,290.00	
		200,658.22		208,687.00
<b>Gross surplus</b>		39,944.45		34,390.00
<b>Administration costs</b>				
Administration Salaries	10,146.87		9,135.00	
Pension Provider Costs	27.01		19.00	
Travel	7.19			
Rent and Rates	14,009.37		10,870.00	
Insurance	790.52		714.00	
Light and Heat	6,279.45		3,837.00	
Board & Meetings	213.81		53.00	
Printing & photocopying	1,520.63		808.00	
Stationery	215.21		176.00	
Postage	424.13		918.00	
Voice/Data	1,494.20		1,587.00	
IT support & maintenance	1,848.05		1,619.00	
Repairs and Maintenance	532.70		661.00	
Canteen Costs/client resources	227.97		109.00	
Cleaning & waste disposal	1,273.39		936.00	
Advertising & Promotions	68.64		59.00	
Subscriptions	357.80		21.00	
Staff Training & Development	321.94		1,015.00	
Legal cost	5.03			
Audit Fees	893.00		926.00	
Other Professional Fees	559.59		403.00	
Health & Safety	189.09		207.00	
IT system	83.61			
Sundry	(568.92)		260.00	
Bank Charges	56.06		57.00	
		40,976.34		34,390.00
<b>(Net deficit)/surplus</b>		(1,031.89)		-

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Cornmarket South East Regional Drugs & Alcohol Task Force Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
HSE income		172,335.46		157,684.00
<b>Project costs</b>				
Direct Programme Costs	30,030.07		20,637.00	
Programme coordination & counselling	46,313.56		37,814.00	
Staff costs	46,332.15		55,658.00	
		122,675.78		114,109.00
<b>Gross surplus</b>		49,659.68		43,575.00
<b>Administration costs</b>				
Administration salary costs	10,146.67		9,135.00	
Pension acumen costs	26.99		19.00	
Travel	10.08		-	
Rent and rates	16,676.49		15,087.00	
Insurance	1,106.75		999.00	
Light and heat	8,544.49		5,467.00	
Board meetings	300.17		75.00	
Printing & photocopying	1,803.77		856.00	
Stationery	296.17		242.00	
Postage	589.92		1,187.00	
Voice/Data costs	2,092.91		2,222.00	
I.T. Support & Maintenance	2,586.86		2,265.00	
Repairs & maintenance	561.51		523.00	
Canteen costs & Client Resources	309.20		140.00	
Cleaning and waste disposal	1,589.22		1,243.00	
Advertising and promotions	96.09		83.00	
Subscriptions	500.92		29.00	
Staff training and recruitment	450.92		1,422.00	
Legal costs	7.05			
Audit and accountancy fees	1,250.20		1,296.00	
Professional fees	783.43		564.00	
Health & safety	264.73		292.00	
IT system	117.05			
Sundry	(829.94)		377.00	
Bank charges	52.17		54.00	
		49,333.82		43,577.00
<b>Net surplus/(deficit)</b>		325.86		(2.00)

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Traveller Primary Healthcare Programme**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
HSE income	125,664.47		132,834.00	
Other income	-		333.00	
		125,664.47		133,167.00
<b>Project costs</b>				
Direct Programme Costs	10,135.93		6,385.00	
Staff costs	105,452.99		119,862.00	
		115,588.92		126,247.00
<b>Gross surplus</b>		10,075.55		6,920.00
<b>Administration costs</b>				
Administration salaries	2,537.86		209.00	
Pension provider costs	138.85		202.00	
Travel	3.46			
Rent and rates	2,165.10		1,651.00	
Insurance	330.71		285.00	
Light and heat	505.18		319.00	
Board meetings	106.60		21.00	
Printing & photocopying	518.84		208.00	
Stationery	72.60		65.00	
Postage	313.46		109.00	
Voice/Data costs	712.28		635.00	
I.T. Support & Maintenance	847.38		664.00	
Repairs & maintenance	77.84		36.00	
Canteen costs & Client Resources	101.76		41.00	
Cleaning & waste disposal	479.40		214.00	
Advertising & promotions	32.94		24.00	
Subscriptions	171.74		8.00	
Staff training & recruitment	139.42		406.00	
Legal costs	2.40		-	
Audit and accountancy fees	428.66		370.00	
Professional fees	268.60		161.00	
Health & safety	90.78		77.00	
IT system	40.14		-	
Sundry	(86.85)		171.00	
Bank charges	22.58		20.00	
		10,021.73		5,896.00
<b>Net surplus</b>		53.82		1,024.00

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Meitheal Programme**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
Main income	38,112.51		45,277.00	
Other income	<u>12,025.00</u>		-	
		50,137.51		45,277.00
<b>Project costs</b>				
Direct Programme Costs	5,764.59		527.00	
Staff costs	<u>38,219.58</u>		<u>39,252.00</u>	
		43,984.17		39,779.00
<b>Gross Surplus</b>		<u>6,153.34</u>		<u>5,498.00</u>
<b>Administration costs</b>				
Travel	2.88			
Rent and rates	1,804.20		1,651.00	
Insurance	316.19		285.00	
Light and heat	420.95		320.00	
Board meetings	88.84		21.00	
Printing & photocopying	432.39		209.00	
Stationery	60.51		65.00	
Postage	261.21		109.00	
Voice/Data costs	593.59		635.00	
I.T. Support & Maintenance	719.69		664.00	
Repairs and maintenance	64.87		36.00	
Canteen costs & Client Resources	84.79		41.00	
Cleaning & waste disposal	400.81		214.00	
Advertising & promotions	27.46		24.00	
Subscriptions	143.12		8.00	
Staff Training & recruitment	128.77		406.00	
Legal costs	2.01		-	
Audit and accountancy fees	357.20		370.00	
Professional fees	223.84		161.00	
Health & safety	75.64		77.00	
IT system	33.44		-	
Sundry	(165.33)		171.00	
Bank charges	<u>31.39</u>		<u>29.00</u>	
		6,108.46		5,496.00
<b>Net surplus</b>		<u>44.88</u>		<u>2.00</u>

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Rural Social Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		37,526.58		30,513.00
<b>Project costs</b>				
Direct Programme Costs	19,685.62		15,088.00	
Staff costs	<u>37.59</u>		<u>17.00</u>	
		19,723.21		15,105.00
<b>Gross Surplus</b>		<u>17,803.37</u>		<u>15,408.00</u>
<b>Administration costs</b>				
Administration salary costs	4,468.40		4,066.00	
Pension provider costs	11.59		9.00	
Travel	5.76			
Rent and rates	4,517.04		3,195.00	
Insurance	632.43		571.00	
Light and heat	793.31		916.00	
Board meetings	171.09		43.00	
Printing & photocopying	883.44		438.00	
Stationery	147.20		131.00	
Postage	397.51		378.00	
Voice/data costs	1,192.29		1,270.00	
I.T. Support & Maintenance	1,454.57		1,310.00	
Repairs and maintenance	367.26		52.00	
Canteen costs & Client Resources	153.86		72.00	
Cleaning & waste disposal	803.25		521.00	
Advertising & promotions	54.91		48.00	
Subscriptions	286.23		17.00	
Staff training & recruitment	257.57		813.00	
Legal costs	4.03		-	
Audit and accountancy fees	714.40		741.00	
Professional fees	447.67		322.00	
Health & safety	151.28		162.00	
IT system	66.89		-	
Sundry	(311.91)		288.00	
Bank charges	<u>43.89</u>		<u>49.00</u>	
		17,713.96		15,412.00
<b>Net surplus/(deficit)</b>		<u>89.41</u>		<u>(4.00)</u>

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Tus Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main Income				
Other Income	246,133.08		235,880.00	
		246,133.08		235,880.00
<b>Project costs</b>				
Direct Programme Costs	138,094.54		121,373.00	
Staff costs	182.31		122.00	
		138,276.85		121,495.00
<b>Gross Surplus</b>		107,856.23		114,385.00
<b>Administration costs</b>				
Administration salary costs	26,523.22		24,345.00	
Pension provider costs	70.34		53.00	
Travel	34.56		-	
Rent and rates	24,490.17		-	
Insurance	4,098.42		26,011.00	
Light and heat	8,386.42		4,015.00	
Board meetings	1,030.40		7,361.00	
Printing & photocopying	6,076.19		278.00	
Stationery	953.30		3,150.00	
Postage	2,108.33		878.00	
Voice/Data costs	7,308.38		2,987.00	
I.T. Support & Maintenance	9,185.78		8,252.00	
Repairs and maintenance	1,428.85		8,564.00	
Canteen costs & Client Resources	1,078.93		1,485.00	
Cleaning & waste disposal	4,947.70		582.00	
Advertising & promotions	356.91		3,315.00	
Subscriptions	1,786.41		309.00	
Staff training & recruitment	1,620.94		107.00	
Legal costs	26.19		5,880.00	
Audit and accountancy fees	4,286.40		-	
Professional fees	3,079.62		4,815.00	
Health & safety	907.63		9,115.00	
IT system	401.34		1,113.00	
Sundry	(3,068.72)		-	
Bank charges	201.49		1,546.00	
		107,319.20	224.00	
<b>Net surplus</b>		537.03		114,385.00

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Job Initiative Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		101,892.35		101,359.00
<b>Project costs</b>				
Direct Programme Costs	1,176.00		1,376.00	
Staff costs	<u>100,015.51</u>		<u>97,928.00</u>	
		101,191.51		99,304.00
<b>Gross surplus</b>		<u>700.84</u>		<u>2,055.00</u>
<b>Administration costs</b>				
Administration salary costs	670.24		1,186.00	
Pension Provider	1.96		3.00	
Bank Charges	21.00		21.00	
Audit	<u>922.50</u>		<u>800.00</u>	
		1,615.70		2,010.00
<b>(Net deficit)/surplus</b>		<u>(914.86)</u>		<u>45.00</u>

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Cornmarket Community Employment Scheme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		1,301,899.84		1,205,135.00
<b>Project costs</b>				
Direct Programme Costs	29,428.70		26,409.00	
Staff costs	<u>1,228,938.76</u>		<u>1,147,613.00</u>	
<b>Gross surplus</b>		<u>1,258,367.46</u>		<u>1,174,022.00</u>
		43,532.38		31,113.00
<b>Administration costs</b>				
Rent and rates	18,792.23		18,687.00	
Insurance	580.83		1,311.00	
Heat, light and power	5,917.81		6,970.00	
Postage and Stationary	-		3.00	
Repairs and maintenance	160.24		-	
Voice/data costs	2,303.79		2,207.00	
Canteen & client resources	43.25		34.00	
Cleaning and waste disposal	810.80		841.00	
Audit and accountancy fees	922.50		800.00	
Bank charges	<u>22.40</u>		<u>23.00</u>	
<b>Net surplus</b>		<u>29,553.85</u>		<u>30,876.00</u>
		13,978.53		237.00

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Warm / Community Services CE**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
Main income		190,321.51		179,477.00
<b>Project costs</b>				
Direct Programme Costs	4,732.95		3,001.00	
Staff costs	<u>188,395.15</u>		<u>169,859.00</u>	
<b>Gross surplus</b>		<u>193,128.10</u>		<u>172,860.00</u>
		(2,806.59)		6,617.00
<b>Administration costs</b>				
Rent and rates		(3,750.00)		
Audit and accountancy fees		922.50		5,000.00
Health & Safety		-		800.00
Bank charges		21.40		-
		<u>21.40</u>		<u>21.00</u>
<b>Net surplus/(deficit)</b>		<u>(2,806.10)</u>		<u>5,821.00</u>
		(0.49)		796.00

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Cornmarket Local Training Initiative Programme**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		73,021.21		111,904.00
<b>Project costs</b>				
Direct Programme Costs	15,167.06		11,432.00	
Staff costs	<u>37,862.29</u>		<u>71,538.00</u>	
		53,029.35		82,970.00
<b>Gross surplus</b>		<u>19,991.86</u>		<u>28,934.00</u>
<b>Administration costs</b>				
Rent and rates	9,333.31		16,000.00	
Light & Heat	2,899.17		3,684.00	
Stationery				
Voice/Data costs	1,045.75		1,242.00	
Canteen Costs & client resources	11.86		82.00	
Cleaning & waste disposal	3,960.08		4,473.00	
Audit and accountancy fees	1,845.00		800.00	
Bank charges	<u>20.20</u>		<u>21.00</u>	
		19,115.37		26,302.00
<b>(Net deficit)/surplus</b>		<u>876.49</u>		<u>2,632.00</u>

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**DAF Arise**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
Main income		10,000.00		-
<b>Project Costs</b>				
Direct Programme Costs	9,999.54		-	
Staff costs	-		-	
	<u>-</u>	9,999.54	<u>-</u>	-
<b>Gross Surplus</b>		0.46		-
<b>Administration costs</b>				
Bank charges	-		-	
	<u>-</u>	-	<u>-</u>	-
<b>Net surplus</b>		0.46		-

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**DAF Kafe Konnect**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
Main income		44,669.30		-
<b>Project Costs</b>				
Direct Programme Costs	45,355.76		-	
Staff costs	<u>22.88</u>		<u>-</u>	
		45,378.64		-
<b>Gross Surplus</b>		<u>(709.34)</u>		<u>-</u>
<b>Administration costs</b>				
Bank charges	<u>-</u>		<u>-</u>	
		-		-
<b>(Net deficit)</b>		<u>(709.34)</u>		<u>-</u>

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Wexford Women's Substance Misuse**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
HSE income		13,250.00		-
<b>Project Costs</b>				
Direct Programme Costs	9,878.50		-	
Staff costs	<u>3,436.35</u>		<u>-</u>	
<b>Gross Surplus</b>		<u>13,314.85</u>		<u>-</u>
		(64.85)		-
<b>Administration costs</b>				
Bank charges	<u>-</u>		<u>-</u>	
<b>(Net deficit)</b>		<u>-</u>		<u>-</u>
		(64.85)		-

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**DAF Virus Killer**

	<b>2022</b>		<b>2021</b>	
	€	€	€	€
<b>Income</b>				
Main income		7,187.00		-
<b>Project Costs</b>				
Direct Programme Costs	-		-	
Staff costs	7,186.80		-	
		7,186.80		-
<b>Gross Surplus</b>		0.20		-
<b>Administration costs</b>				
Bank charges	-		-	
		-		-
<b>Net surplus</b>		0.20		-

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Social Inclusion Community Activation Programme - Ukrainian**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main Income		158,949.21		-
<b>Project costs</b>				
Direct Programme Costs	109,565.54		-	
Staff costs	35,525.90		-	
		145,091.44		-
<b>Gross surplus</b>		13,857.77		-
<b>Administration costs</b>				
Administration Salaries	8,473.42		-	
Travel	4.45		-	
Rent and Rates	916.18		-	
Insurance	24.73		-	
Light and Heat	982.21		-	
Board & Meetings	154.05		-	
Printing & photocopying	198.35		-	
Stationery	75.48		-	
Postage	83.10		-	
Voice/Data	374.26		-	
IT support & maintenance	254.09		-	
Repairs and Maintenance	24.14		-	
Canteen Costs/client resources	69.99		-	
Cleaning & waste disposal	257.56		-	
Subscriptions	123.82		-	
Staff Training & Development	61.91		-	
Audit Fees	714.40		-	
Other Professional Fees	395.44		-	
Health & Safety	69.53		-	
Sundry	499.80		-	
Bank Charges	11.70		-	
		13,768.61		-
<b>Net surplus</b>		89.16		-

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Social Prescribing**

	2022		2021	
	€	€	€	€
<b>Income</b>				
HSE income		70,521.00		-
<b>Project costs</b>				
Direct Programme Costs	15,418.33		-	
Staff costs	47,987.23		-	
		63,405.56		-
<b>Gross surplus</b>		7,115.44		-
<b>Administration costs</b>				
Administration Salaries	953.49		-	
Pension Provider Costs	2.82		-	
Travel	2.88		-	
Rent and Rates	1,504.53		-	
Insurance	72.39		-	
Light and Heat	826.84		-	
Board & Meetings	86.33		-	
Printing & photocopying	479.84		-	
Stationery	110.63		-	
Postage	165.80		-	
Voice/Data	549.36		-	
IT support & maintenance	656.80		-	
Repairs and Maintenance	28.81		-	
Canteen Costs/client resources	83.41		-	
Cleaning & waste disposal	363.47		-	
Advertising & Promotions	27.46		-	
Subscriptions	143.12		-	
Staff Training & Development	53.24		-	
Legal costs	2.01		-	
Audit Fees	357.20		-	
Other Professional Fees	223.84		-	
Health & Safety	75.64		-	
IT system	33.44		-	
Sundry	252.58		-	
Bank Charges	14.91		-	
		7,070.84		-
<b>Net surplus</b>		44.60		-

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**LAES - Local Area Employment**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main income		283,371.20		-
<b>Project costs</b>				
Direct Programme Costs	15,000.03		-	
Staff costs	229,550.04		-	
		244,550.07		-
<b>Gross surplus</b>		38,821.13		-
<b>Administration costs</b>				
Administration Salaries	9,412.84		-	
Pension Provider Costs	599.64		-	
Travel	74.59		-	
Rent and Rates	8,926.97		-	
Insurance	173.06		-	
Light and Heat	2,850.13		-	
Board & Meetings	1,063.84		-	
Printing & photocopying	1,397.45		-	
Stationery	522.07		-	
Postage	864.05		-	
Voice/Data	2,619.82		-	
IT support & maintenance	1,078.08		-	
Repairs and Maintenance	1,246.63		-	
Canteen Costs/client resources	453.62		-	
Cleaning & waste disposal	2,032.49		-	
Subscriptions	866.77		-	
Staff Training & Development	433.36		-	
Audit Fees	3.93		-	
Other Professional Fees	205.58		-	
Health & Safety	486.66		-	
Sundry	4,937.34		-	
Bank Charges	91.96		-	
		40,340.88		-
<b>(Net deficit)</b>		(1,519.75)		-

These pages do not form part of the audited financial statements

**DETAILED INCOME STATEMENT - continued**  
**Year ended 31 December 2022**

**Other**

	2022		2021	
	€	€	€	€
<b>Income</b>				
Main Income	133,624.63		347,166.00	
HSE Income	726.00		1,144.00	
Internal Income	-		-	
Other income	52,956.10		16,815.00	
		187,306.73		365,125.00
<b>Project costs</b>				
Direct Programme Costs	161,856.10		257,419.00	
Staff costs	10,850.05		93,356.00	
		172,706.15		350,775.00
<b>Gross surplus</b>		14,600.58		14,350.00
<b>Administration costs</b>				
Administration salaries	6,381.33		7,900.00	
Pension Provider Costs	17.41		14.00	
Travel	2.88		22.00	
Rent and rates	5,254.53		7,482.00	
Insurance	316.19		627.00	
Voice/Data Costs	648.03		1,115.00	
Staff training and recruitment	428.78		(1,719.00)	
Legal costs	35,002.01			
Professional Fees	(2,072.06)		18,465.00	
Audit and accountancy fees	12,657.20		740.00	
Sundry	(130.35)		(124.00)	
Subscriptions	143.12		2,469.00	
Advertising and promotions	27.46		37.00	
Cleaning and waste disposal	315.80		346.00	
Canteen costs and client resources	115.14		163.00	
Repairs and maintenance	46.51		71.00	
IT support and maintenance	732.50		3,592.00	
Postage	165.81		169.00	
Stationary	80.97		684.00	
Printing and photocopying	885.75		745.00	
Board and meetings	86.33		33.00	
Light and heat	826.84		680.00	
Health & Safety	75.64		120.00	
IT system	33.44		-	
Bank charges	228.83		218.00	
Profit on Disposal	(3,475.00)		-	
Depreciation	108,499.00		108,308.00	
Amortisation	(108,499.00)		(108,308.00)	
Provision for bad and doubtful debts				
		58,795.09		43,849.00
<b>(Net deficit)</b>		(44,194.51)		(29,499.00)

These pages do not form part of the audited financial statements

**Wexford Local Development Ltd**  
**Accounts for year ended 31 December 2022**  
**Schedule of Income by Funder**

Funder	Agency	Programme	Receivables at 1 January 2022	Payables at 1 January 2022	Earned during the year	Received during the year	Receivables at 31 December 2022	Payables at 31 December 2022
Department of Rural & Community Development	Wex Co Co	Social Inclusion Community Activation Programme	343,377	(374,811)	2,093,672	(2,148,096)	34,778	(120,635)
	Wex Co Co	Empowering Communities Leader	-	0	1,815	1,663	3,478	0
	Wex Co Co		33,445	(57,917)	369,859	(418,548)		(73,161)
Department of Social Protection		Local Employment Scheme	80,220	(150,000)	555,008	(485,228)	0	0
		Local Area Employment Scheme						
		Rural Social Scheme			283,371	(407,911)	222,241	346,780
		Commmarket Community Employment		(11,373)	37,527	(30,266)		(4,113)
		Community Services CE	80,844	(156,347)	1,301,900	(1,235,167)	206,737	(215,507)
		Jobs Initiative	15,080	(18,804)	190,322	(182,503)	28,448	(24,353)
		Tús	17,995	(20,408)	101,892	(97,650)	26,683	(24,854)
		Ability Programme		(59,725)	244,733	(228,733)		(43,725)
				-	723	723	0	
Department of Justice and Equality	Probation Services	Commmarket Probation		(70,785)	240,603	(240,318)		(70,500)
		Commmarket Restorative Justice	1,569	0	36,297	(40,000)		(2,134)
Health Service Executive	HSE SJ	Commmarket SERDTF		(20,352)	172,335	(167,270)	5,249	(20,535)
	HSE SJ	Commmarket Regional Drugs & Alcohol (Methadone clinic)				0		
	HSE SJ	Trauma Informed Care				(180,000)		(180,000)
	HSE SJ	Traveller Primary Healthcare		(26,661)	125,664	(126,923)	4,386	(32,306)
	HSE SJ	Wexford Womens Substance Misuse			13,250	(13,250)		
	HSE H&W	Social Prescribing	-	(41,028)	70,521	(36,564)		(7,072)
Dept of Education and Skills	Wexford Waterford ETB	Local Training Initiative	6,777	(14,698)	73,021	(65,100)	0	0
Department of Children and Youth Affairs	TUSLA	Commmarket WRPP		(2,977)	3,703	(900)		(174)
	TUSLA	Meitheal		(55,201)	50,138	(11,918)		(16,982)
Dormant Acc Fund		DAF Ability		(77,138)	82,807	(59,336)		(53,667)
		Arise			10,000	(10,000)		
		Kafe Konnect			44,669	(44,669)		
		Virus Killer			7,187	(30,000)		(22,813)
Other		MAED		(793)	1,974	2,768		0
		Little jobs earned		(6,089)	25,260	(40,920)		(21,749)
		Other		(115,644)	160,625	(103,897)	6,254	(65,170)
<b>TOTAL</b>			<b>579,307</b>	<b>- 1,280,753</b>	<b>6,293,483</b>	<b>- 6,400,014</b>	<b>538,254</b>	<b>- 1,346,231</b>

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**Wexford Local Development Ltd**  
**Accounts for year ended 31 December 2022**  
**Schedule of income by programme**

	Debtors at 1 January 2022	Creditors at 1 January 2022	Earned during the year	Received during the year	Debtors at 31 December 2022	Creditors at 31 December 2022
				Disbursed/Accrued during the year		
Social Inclusion Activation Programme	343,377	(374,811)	2,093,672	(2,148,096)	34,778	(120,635)
LEADER	33,445	(57,917)	369,859	(418,548)		(73,161)
Local Employment Scheme	80,220	(150,000)	555,008	(485,228)		
Local Area Employment Scheme	0	0	283,371	(407,911)	222,241	(346,780)
Cornmarket Local Training Initiative	6,777	(14,698)	73,021	(65,100)		
Rural Social Scheme	0	(11,373)	37,527	(30,266)		(4,113)
Cornmarket Probation	0	(70,785)	240,603	(240,318)		(70,500)
Cornmarket Restorative Justice	1,569	0	36,297	(40,000)		(2,134)
SERDTF Cornmarket Regional Drugs Task	0	(20,352)	172,335	(167,270)	5,249	(20,535)
Traveller Primary Health	0	(26,661)	125,664	(126,923)	4,386	(32,306)
Social Prescribing	0	(41,029)	70,521	(36,564)	0	(7,072)
Wexford Womens Substance Misuse			13,250	(13,250)		
Meitheal	0	(55,201)	50,138	(11,918)		(16,982)
Cornmarket Community Employment	80,844	(156,347)	1,301,900	(1,235,167)	206,737	(215,507)
Ability Programme	0	0	(723)	723		
Tús	0	(59,725)	244,733	(228,733)		(43,725)
Community Services CE	15,080	(18,804)	190,322	(182,503)	28,448	(24,353)
Jobs Initiative	17,995	(20,408)	101,892	(97,650)	26,683	(24,854)
Cornmarket WRPP	0	(2,977)	3,703	(900)		(174)
DAF ability	0	(77,138)	82,807	(59,336)		(53,667)
MEAD	0	(793)	(1,974)	2,768		
Little Jobs earned	0	(6,089)	25,260	(40,920)		(21,749)
Empowering Communities	0	0	1,815	1,663	3,478	
Trauma Informed Care	0	0	0	(180,000)	0	(180,000)
DAF Virus Killer	0	0	7,187	(30,000)		(22,813)
DAF Kafe Konnect Capital Project	0	0	44,669	(44,669)	0	0
DAF Arise	0		10,000	(10,000)		
Other	0	(115,644)	160,625	(103,897)	6,254	(65,170)
<b>Total</b>	<b>579,307</b>	<b>(1,280,753)</b>	<b>6,293,482</b>	<b>(6,400,013)</b>	<b>538,254</b>	<b>(1,346,231)</b>

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**Wexford Local Development Ltd**  
**Accounts for year ended 31 December 2022**  
**Schedule of Income Capitalised**

	<b>Total Receipts during the year</b>	<b>Capital Receipts</b>	<b>Income Receipts</b>
Social Inclusion Activation Programme	2,162,240.55	14,145.00	2,148,095.55
LEADER	419,999.91	1,452.00	418,547.91
Local Employment Scheme	485,529.02	301.00	485,228.02
Local Area Employment Scheme	419,456.64	11,546.00	407,910.64
Cornmarket Local Training Initiative	65,099.79	-	65,099.79
Rural Social Scheme	36,020.34	5,754.00	30,266.34
Cornmarket Probation	251,999.87	11,682.00	240,317.87
Cornmarket Restorative Justice	40,000.00	-	40,000.00
SERDTF Cornmarket Regional Drugs Task	169,986.62	2,717.00	167,269.62
Traveller Primary Health	127,051.00	128.00	126,923.00
Social Prescribing	39,654.00	3,090.00	36,564.00
Wexford Womens Substance Misuse	13,250.00	-	13,250.00
Meitheal	12,025.26	107.00	11,918.26
Cornmarket Community Employment	1,235,166.97	-	1,235,166.97
Ability Programme	- 722.89	-	- 722.89
Tús	247,064.64	18,332.00	228,732.64
Community Services CE	182,502.80	-	182,502.80
Jobs Initiative	97,650.40	-	97,650.40
Cornmarket WRPP	900.00	-	900.00
DAF ability	59,473.98	138.00	59,335.98
MEAD	0.50	2,768.00	- 2,767.50
Little Jobs earned	40,919.72	-	40,919.72
Empowering Communities	0.43	1,663.00	- 1,662.57
Trauma Informed Care	180,000.00	-	180,000.00
DAF Virus Killer	30,000.00	-	30,000.00
DAF Kafe Konnect Capital Project	47,585.00	2,916.00	44,669.00
DAF Arise	10,000.00	-	10,000.00
Other	117,662.43	13,765.00	103,897.43
	<b>6,490,516.98</b>	<b>90,504.00</b>	<b>6,400,012.98</b>