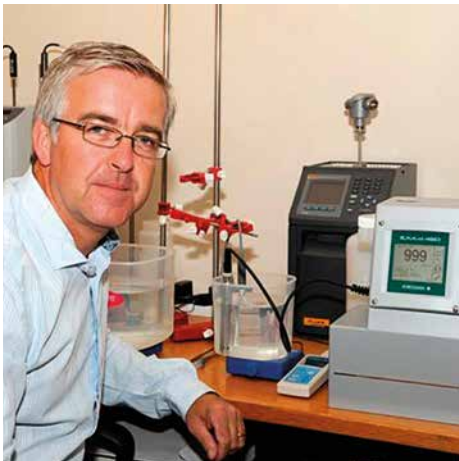




Annual Report & Financial Statements 2012



Ireland's EU Structural Funds
Programmes 2007 - 2013

Co-funded by the Irish Government
and the European Union
Investing in Your Future



EUROPEAN REGIONAL
DEVELOPMENT FUND



42 Parliament Street, Kilkenny
T: 056 7752662
E: enquiries@kceb.ie
W: www.kceb.ie



Contents

Board Membership and General Information	3
List of Figures & Tables	4
Chairman's Address	5
Directors' Report	
Measure 1: Selective Financial Intervention	6
Project Approvals	
Project Status at Year End	
Profile of Approvals	
Jobs Assisted	
Measure 2: Entrepreneurial & Capability Development	8
Summary	
Enterprise Training & Management Development Programmes	
Student Enterprise Awards	
Mentoring & Specialist Supports	
Administration	10
Client Charter	
Statement of Directors' Responsibilities	12
Report of the Comptroller and Auditor General	13
Statement on Internal Financial Controls	15
Statement of Accounting Policies	16
Income and Expenditure Account	17
Balance Sheet	18
Notes to the Financial Statements	19
Appendix 1	24

Board Membership And General Information

As at 31st December 2012

Board Members:

Mr. Joe Crockett (Chairman)
Mr. Jerry Moloney
Ms. Virginia Bohan
Ms. Karen Hennessy
Mr. Phil Funchion
Mr. Denis Drennan
Cllr. Tommy Prendergast
Cllr. Martin Brett
Cllr. Andrew McGuinness
Cllr. Tom Maher
Ms. Trish Finegan
Ms. Yvonne Moriarty
Mr. Donie Butler
Mr. Declan Rice

Chief Executive & Company Secretary:

Ms. Fiona Deegan

Business Advisor:

Ms. Catherine Hennessy

Office Administrator:

Ms. Ailish Scott

Registered Office:

42 Parliament Street, Kilkenny

Auditors:

Comptroller and Auditor General,
Treasury Building, Dublin Castle, Dublin 2.

Bankers:

Bank of Ireland, Parliament Street, Kilkenny.

Solicitors:

James Harte & Son, 39 Parliament Street, Kilkenny.

Company No.: 231759

List of Figures & Tables

Figures

Figure 1: Distribution of Grant-Aid Approved in 2012 by Grant Type	6
Figure 2: Status of Projects Approved at Year End	6
Figure 3: Sectoral Distribution of Projects Approved in 2012	7

Tables

Table 1: Jobs Assisted by the Board 1993-2012	7
Table 2: Enterprise Training & Management Development Summary, 2012	8
Table 3: Mentoring and Specialist Supports Approved in 2012	9

Chairman's Address



It gives me great pleasure to present the 2012 Annual Report, which provides a summary of the activity with which the Kilkenny County Enterprise Board was involved in 2012.

The numbers completing Start Your Own Business (SYOB) Training at 86 remained high. The SYOB Programme gives participants an introduction to all of the main issues encountered when starting and running a business, from researching and planning their idea through to developing a sales strategy and preparing financial projections.

The numbers participating in Enterprise Training, Management Development programmes, Business Seminars and Workshops organised and delivered by the Board at 524 was comparative to 2011.

The numbers availing of the Board's mentoring service at 344 remained high also. Much of this demand persists from owner-managers in need

of help to overcome issues threatening their very survival.

The Board delivered 336 business advisory sessions in 2012.

In 2012, the Board approved €486,623 to 24 businesses. A total of 13 of the business projects approved were start-ups and the remaining 11 were expansions of existing businesses. These projects combined have the potential to create an additional 51 full-time job equivalents when fully implemented. This brings the total number of jobs assisted by the Board since it was established in 1993 to 1,337. The Board also continued its partnership (begun in 2009) with St. Canice's Kilkenny Credit Union in the promotion and delivery of the Small Business Support Loan Scheme. Many of these projects were unable to secure loan finance from the mainstream banks.

I would like to thank my fellow Board members for their continued dedication to the work of the Board. I wish to thank the members of the Evaluation Committee for their thoroughness and efficiency in project evaluation; the Minister and his officials in the Department, the staff of the CEB Central Co-ordination Unit for their advice and guidance; and to the Chief Executive and staff for their diligent work and enthusiasm throughout the year and look forward to continuing to meet the needs of existing and intending entrepreneurs throughout County Kilkenny.

A handwritten signature in black ink, appearing to read 'Joe Crockett', written over a faint horizontal line.

Mr. Joe Crockett
Chairman

Directors' Report

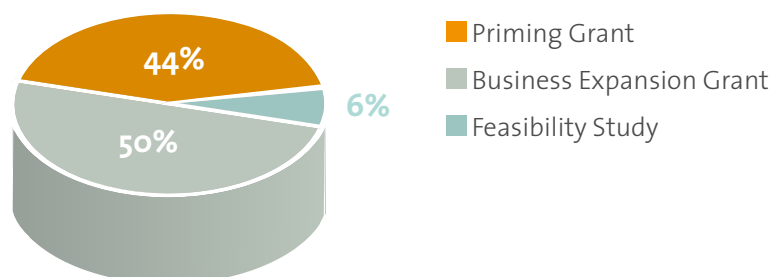
1st January, 2012 to 31st December, 2012

MEASURE 1: Selective Financial Intervention

Project Approvals

A total of 29 applications for financial assistance were considered in 2012, and 24 (or 83%) of these were approved. Financial assistance totalling €486,623 was committed to the 24 projects approved in the form of Priming Grants (aimed at start-ups trading for less than 18 months), Business Expansion Grants (aimed at businesses trading for more than 18 months) and Feasibility/Innovation Grants (see Appendix 1 for further details). The distribution of financial assistance approved in 2012 between the various types of grant is illustrated in Figure 1 below.

Figure 1: Distribution of Grant-Aid Approved in 2012 by Grant Type

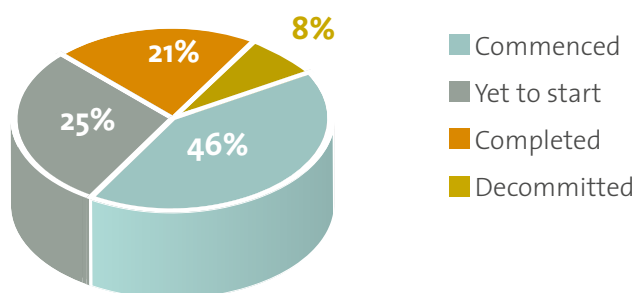


Project Status at Year End

As at 31st December 2012, the status of the projects approved were as follows: 5 projects were fully complete; 11 projects had commenced and were partially paid; 2 projects had been decommitted and 6 projects had yet to start (Figure 2).

A total of €196,726 of the grant-aid approved in 2012 is refundable. The Board made payments totaling €356,258 in 2012. This expenditure comprised Priming Grants totaling €118,785, Business Expansion Grants totaling €81,905 Repayable Grants totaling €141,298 and Feasibility/Innovation Grants totaling €14,270.

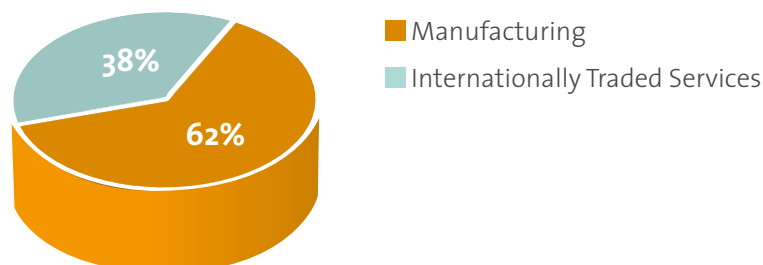
Figure 2: Status of Projects Approved at Year End



Profile of Approvals

The sectoral distribution of the projects approved in 2012 is as follows: 15 projects are manufacturing operations and 9 projects are/or have the capacity to become Internationally Traded Services (ITS)

Figure 3: Sectoral Distribution of Projects Approved in 2012



Jobs Assisted

The 24 'live' projects approved during 2012 have the potential to create an additional 51 full-time job equivalents when fully implemented (apart from the number of jobs that will be sustained in existing businesses supported). This brings the total number of new jobs assisted by the Board since it was established in 1993 to 1,337 at a cost per job of circa €6,752 (Table 1.) The total amount of grant-aid approved by the Board between 1993 and 2012 increased to €9,027,474 by the end of the year.

Table 1: Jobs Assisted by the Board 1993-2012

Year	No. of Jobs Created*	(€) Approvals	(€) Cost Per Job
1993-1995	114	1,202,954	10,552
1996	80	423,089	5,289
1997	126	480,346	3,812
1998	103	457,160	4,438
1999	88	407,587	4,632
2000	82	405,731	4,948
2001	97	750,072	7,733
2002	74	447,927	6,053
2003	43	285,288	6,635
2004	60	341,100	5,685
2005	60	466,473	7,774
2006	58	425,370	7,334
2007	68	366,569	5,391
2008	78	587,853	7,536
2009	58	568,429	9,972
2010	48	476,271	9,922
2011	49	448,633	9,156
2012	51	486,623	9,541
Totals	1,337	9,027,474	6,752

*Full-Time Job Equivalents where 2 P/T jobs equate to 1 F/T job.

MEASURE 2: Entrepreneurial & Capability Development

Summary

The Board is the first point of contact for small businesses in County Kilkenny, providing a range of information, advisory, training, mentoring and management development supports to clients, in addition to a business referral service. A total of €237,364 was expended by the Board on Measure 2 related activity in 2012.

Enterprise Training & Management Development Programmes

A total of 610 business clients attended at Seminars, Workshops, Enterprise Training & Management Development Programmes organised and delivered by the Board during 2012, which ranged from 'Start Your Own Business (SYOB)' through to 'Financial Training' and 'Sales & Marketing'.

Table 2 below provides a summary breakdown of the enterprise training and management development programmes delivered in 2012.

Table 2: Enterprise Training and Management Development Summary, 2012

Programme	Numbers Completing
SYOB	86
Financial Training	108
Sales & Marketing	54
ICT & Website	149
Management Development	24
Seminars	106
Other Business Training	83
Total	610

Student Enterprise Awards

The Board continued to contract a Project Worker, namely Ms. Bernie McCoy, to undertake the promotion and oversee the co-ordination of the Student Enterprise Awards (SEA) competition in all second level schools in the County and to secure maximum participation in same. The SEA competition provides second level students with practical knowledge and experience of what it is really like to run a business including: finding the business idea; doing the market research; preparing the business plan; selling the products or services; managing the business; maintaining proper books of accounts; and hopefully making some money and having some fun along the way. Over 400 students from 13 second level schools throughout the County participated in the SEA in 2012. The SEA competition plays an important role in exposing young people to a spirit of enterprise.



Kilkenny enjoyed success at a national level with 'Powercraft Ltd' presented with first prize in the Intermediate Award.

Mentoring & Specialist Supports

Mentor Service: The Board's mentoring service is designed to complement the enterprise training and management development supports it offers. The panel of mentors comprise of experienced business advisors across a wide range of management disciplines. Their role is to act as a confidential 'sounding board' by listening, advising and suggesting solutions to problems encountered by the owner-managers of small business. The demand for mentoring support during the year maintained at the high levels experienced in 2011, as the number of businesses struggling to survive in the present climate continued to rise. 344 clients availed of mentoring support in 2012, and the assistance being sought related mainly to difficulties arising in the areas of finance, sales and marketing.

Specialist Support Scheme: The Specialist Support Scheme was set-up in 2001 to cater for specialist support to meet client development needs. The Scheme enables the Board to offer customized forms of support to individual small businesses. Typical forms of support include enabling small producers to attend or exhibit at trade fairs or carry out market visits. The Board is particularly keen to support clients' research and access export markets for their products and services. A total of 29 businesses received support under the Specialist Support Scheme in 2012 (Table 3).

Table 3: Mentoring and Specialist Supports Approved, 2012

Scheme	No. of Businesses Availing of Scheme
Mini-Mentor Panel	344
Specialist Support Scheme	29
TOTAL	373

Administration

Summary

A total of €240,100 was expended by the Board on Administration in 2012.

Health and Safety

The well-being of the Board's employees is safeguarded by reference to the requirements of the Safety, Health & Welfare at Work Act 2005.

ISO 9001:2008

The Kilkenny County Enterprise Board Ltd. continues to operate in accordance with the ISO 9001:2008 standard. Audits were carried out during the year and the systems being operated by the Board were deemed to be satisfactory.

Internal Auditor

The Board appointed an Internal Auditor during 2012 to carry out internal audit functions for the company. The Board's internal audit committee reviewed the adequacy of the internal controls in mitigating business risk in conjunction with the internal auditor.

Board of Directors

The Board of Directors serve in an entirely voluntary capacity and receive no remuneration and/or travel expenses from the Board to attend meetings. The average attendance at Board Meetings during the year was 8. The names of persons who were Directors during the period 1st January, 2012 to 31st December, 2012 and their respective attendance record during the year are set out below.

Mr. Joe Crockett (5 out of 7 meetings); Cllr. Martin Brett (5 out of 7 meetings); Cllr. Tom Maher (7 out of 7 meetings); Cllr. Andrew McGuinness (5 out of 7 meetings); Cllr. Tom Prendergast (5 out of 7 meetings); Mr. Declan Rice (3 out of 7 meetings); Ms. Alison Mc Grath (2 out of 4 meetings); Ms. Yvonne Moriarty (3 out of 7 meetings); Mr. Phil Funchion (6 out of 7 meetings); Ms. Trish Finegan (6 out of 7 meetings); Ms. Kathleen Moran (3 out of 4 meetings); Ms. Virginia Bohan (4 out of 7 meetings); Mr. Jerry Moloney (1 out of 7 meetings) Mr. Donie Butler (1 out of 3 meetings) Mr. Denis Drennan (5 out of 7 meetings) Ms. Karen Hennessy (1 out of 1 meeting).

The following Directors resigned during the year:

Ms. Kathleen Moran (6 July 2012); Ms. Alison McGrath (24th September 2012)

The following Directors were appointed during the year:

Ms. Karen Hennessy (10 December 2012); Mr. Donie Butler (24 September 2012).

The following Directors were reappointed during the year:

Ms. Trish Finegan (23 April 2012); Cllr. Tom Maher (5 November 2012); Cllr. Andrew McGuinness (5 November 2012); Cllr. Martin Brett (5 November 2012).

There was one vacancy on the Board at year end, arising under Category 8 nominations.

Directors who served in the Chair

The following Directors served in the Chair during 2012: Mr. Joe Crockett (5 Meetings), Mr. Denis Drennan (1 Meetings) and Ms. Alison Mc Grath (1 Meeting).

Results

Details of the results for the year ended 31st December 2012 are set out in the attached financial statements and the notes thereto.

Post balance sheet events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in financial years subsequent to the financial year ended 31st December 2012.

Client Charter

Introduction:

The Kilkenny County Enterprise Board discharges the duties and functions entrusted to it by the Minister for Jobs, Enterprise and Innovation in accordance with the Operating Agreement signed between the County Enterprise Board and the Minister for Jobs, Enterprise and Innovation in an efficient and professional manner. The County Enterprise Board is governed by the “Code of Practice for the Governance of State Bodies” which ensures that CEB customers and the public in general are afforded an excellent service, decisions are made fairly without bias, CEB staff observe the highest standard of business ethics and ensure no actions of the CEB staff shall ever weaken the public’s faith in the integrity of the CEB. This Code applies to Directors of the Board, Evaluation Committee members and employees of the Board. When you are dealing with the Board, staff will seek to ensure that you are fully informed of all services and supports and that you are facilitated in gaining proper access to these services and supports.

Courtesy and Helpfulness:

You can expect that in all your contacts and dealings with the County Enterprise Board to be:

- at all times dealt with by the staff in a courteous and helpful manner;
- given the name of the staff member with whom you are dealing.
- directed to the appropriate staff member dealing with your enquiry.

Information:

You can expect that in all your contacts and dealings with the County Enterprise Board to be:

- given full and accurate information in simple language in relation to any query you may raise.

Efficiency:

You can expect that in all your contacts and dealings with the County Enterprise Board to have:

- your query dealt with in a speedy and efficient manner, while recognising the need to keep to the minimum any cost which you might necessarily have to incur.

Privacy and Confidentiality:

You can expect that in all your contacts and dealings with the County Enterprise Board to have:

- all information, both personal and business, provided by you dealt with in total confidence.

Redress:

You can expect that in all your contacts and dealings with the County Enterprise Board that any legitimate complaint regarding to:

- (a) the improper administration of the functions entrusted to this Board; or
- (b) the manner in which an enquiry was processed;

will be dealt with speedily and sympathetically and in accordance with the Board’s Client Care and Complaints Procedures. These procedures are without prejudice to an individual’s normal rights in law or to any independent review systems that might be put in place.

The Kilkenny County Enterprise Board operates a Client Care and Complaints Procedure. There were no issues or matters arising during 2012, which required invoking of the Procedure.

Statement of Directors' Responsibilities

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income and expenditure for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the statements on a going concern basis unless that basis is inappropriate;
- state where applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.

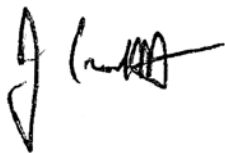
The Directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2012. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the detection of fraud and other irregularities.

Books of Account

To ensure that proper books and records are kept in accordance with Section 202 of the Companies Act 2009, the Company engaged the services of a firm of qualified accountants and maintained appropriate accounting systems. The Books of Account are located at the Company's Registered Office.

Auditors

The Comptroller and Auditor General is responsible for the audit of the Board in accordance with Section 5 of the Comptroller and Auditor General (Amendment) Act, 1993.



Mr. Joe Crockett
Chairman



Mr. Declan Rice
Director

Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas Kilkenny County Enterprise Board Limited

I have audited the financial statements of Kilkenny County Enterprise Board Limited for the year ended 31 December 2012 under the Comptroller and Auditor General (Amendment) Act 1993. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the balance sheet and the related notes. The financial statements have been prepared in the form prescribed under the Companies Acts 1963 to 2012 and in accordance with generally accepted accounting practice in Ireland.

Responsibilities of the Directors

The Directors are responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the company's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and to report on them in accordance with applicable law.

My audit is conducted by reference to the special consideration which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the international Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of Audit of the Financial Statements

An Audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances, and have been consistently applied and adequately disclosed.
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.
- I also seek to obtain evidence about the regularity of financial transactions in the course of audit.
- In addition, I read the Board's annual report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Opinion on the Financial Statements

In my opinion, the financial statements:

- give a true and fair view, in accordance with generally accepted accounting practice in Ireland, of the state of the company's affairs at 31 December 2012 and of its income and expenditure for 2012, and
- have been properly prepared in accordance with the Companies Act 1963 to 2012.

I have obtained all the information and explanations that I consider necessary for the purpose of my audit. In my opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas Kilkenny County Enterprise Board Limited (continued)

In my opinion, the information given in the Directors' report is consistent with the financial statements.

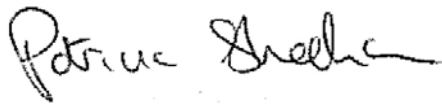
Without qualifying my opinion, I draw attention to the accounting policy on pensions which explains why the provisions of Financial Reporting Standard 17 have not been implemented.

Matters on which I Report by Exception

I report by exception if

- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in the annual report is not consistent with the related financial statements, or
- the Statement on Internal Financial Control does not reflect the company's compliance with the Code of Practice by the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.



Patricia Sheehan

For and on behalf of the Comptroller
and Auditor General 11 September 2013

Statement on Internal Financial Controls

On behalf of the Board of Directors of the Kilkenny County Enterprise Board Ltd. I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- comprehensive budgeting system with an annual budget which is agreed by the Board of Directors;
- regular reviews by the Board of Directors of periodic and annual financial reports which indicate financial performance against forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital investment control guidelines;
- regular reviews undertaken by the Internal Auditor and the Internal Audit Committee.

The Board has also established procedures to identify and evaluate business risks by

- (i) identifying the nature, extent and financial implication of risks facing the body including the extent and categories which it regards as acceptable;
- (ii) assessing the likelihood of identified risks occurring;
- (iii) assessing the body's ability to manage and mitigate the risks that do occur;
- (iv) assessing the costs of operating particular controls relative to the benefit obtained.

The Kilkenny County Enterprise Board Ltd. has engaged the services of an Internal Auditor to provide it with internal audit services. The work of internal audit is informed by analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are approved by the Internal Audit Committee and by the Board of Directors. At least annually, the Internal Control Auditor and the Internal Audit Committee provide the Board with a report of internal audit activity. The report includes the Internal Auditor's opinion on the adequacy and effectiveness of the system of internal financial control.

The Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the Internal Audit Committee, Internal Auditor, the executives within the Kilkenny County Enterprise Board Ltd. who have responsibility for the development and maintenance of the financial control framework, and comments made by the Comptroller and Auditor General in his management letter or other reports.

Annual Review of Controls

I confirm that for the year ended 31 December 2012 the Board conducted a review of the effectiveness of the system of internal financial controls.

Signed on behalf of the Board:



Mr. Joe Crockett
Chairman

Statement of Accounting Policies

1. Basis of Accounting

The Financial Statements have been prepared under the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards recommended by the recognised accountancy bodies are adopted as they become operative.

2. Fixed Assets and Depreciation

Fixed Assets are stated at their historical cost or valuation less accumulated depreciation. Depreciation is charged to the income and expenditure account, on a straight line basis, at the rates set out below, so as to write off the assets, adjusted for estimated residual value, over their expected useful lives.

Furniture	12½%
Office Equipment	20%
Computer Equipment	33⅓%

3. Oireachtas Grants

Oireachtas Grants are accounted for on an accruals basis. Oireachtas Grants are provided by Enterprise Ireland on behalf of the Minister for Jobs, Enterprise and Innovation.

4. Grants Payable

Grants are accrued in the financial statements when the grantees have complied with stipulated conditions.

5. Capital Account

The Capital Account represents the unamortised value of income used for capital purposes.

6. Repayments of Refundable Aid/Deferred Income

Repayments of refundable aid are recognised as income when applied as financial assistance to other enterprises. Deferred income represents refundable aid received from assisted enterprises but not yet applied.

7. Superannuation and FRS17:Pensions

Section 10 (4)(g) of The Industrial Development Act 1995 provides that County Enterprise Boards may employ such personnel (including a Chief Executive Officer) in such manner and on such terms as have been approved by the Minister (with the consent of the Minister for Public Expenditure and Reform) as the Board may think desirable or necessary for the furtherance of its objectives.

The Minister for Jobs, Enterprise and Innovation, with the consent of the Minister for Public Expenditure and Reform, approved the introduction of Superannuation and associated Spouses and Children's Superannuation Schemes for the Board. Superannuation Schemes for staff of the Board were introduced in 2008 and pending formal approval, the Minister for Jobs, Enterprise and Innovation, with the consent of the Minister for Public Expenditure and Reform, has authorised the Board to operate the schemes, based on the Model Superannuation Scheme for Civil Servants, on an administrative basis.

The schemes operate on a "pay-as-you-go" basis which means that benefits are not prefunded through the making of contributions to a separate fund controlled by trustees. The arrangements involve the payment of employee contributions to Enterprise Ireland and the Department of Jobs, Enterprise and Innovation with the Department of Jobs, Enterprise and Innovation making funds available to the Board, through Enterprise Ireland, to meet the cost of benefits as they fall due. The Department is currently considering the possibility of restructuring the schemes to ones which incorporate all of the County Enterprise Boards.

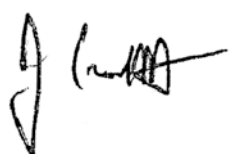
Pending resolution of these uncertainties about the schemes, the Board has not implemented the defined benefit scheme disclosure provisions of FRS17.

Income and expenditure account

For the year ended 31 December 2012

	Notes	2012 €	2011 €
Income			
Oireachtas grants	1a	694,452	735,340
Repayments of refundable aid		89,083	81,951
Other income	1b	44,939	34,545
		828,474	851,836
Transfer (to)/from capital account		(5,248)	(2,328)
Total		833,722	854,164
Expenditure			
Selective financial assistance	2	356,258	256,472
Entrepreneurial and capability development	4	237,364	269,236
Administration	5	240,100	328,456
Total		833,722	854,164
Surplus/(deficit) for year		—	—

The statement of accounting policies together with notes 1 to 15 form part of these financial statements. The Board had no gains or losses in the financial year or the preceding financial year, other than those dealt with in the Income and Expenditure Account. The results for the year relate to continuing activities.



Mr. Joe Crockett
Chairman



Mr. Declan Rice
Director



Ms. Fiona Deegan
Chief Executive

Balance sheet

As at 31 December 2012

	Notes	2012 €	2011 €
Fixed assets			
Tangible assets	9	6,199	11,447
Current assets			
Debtors and prepayments		36,452	25,077
Bank and cash		260,647	289,980
		297,099	315,057
Current liabilities			
Oireachtas Grants paid in advance		(45,818)	(43,450)
Deferred income	3b	(238,124)	(259,866)
Creditors and accruals		(13,157)	(11,741)
		(297,099)	(315,057)
Net current assets		–	–
Net assets		6,199	11,447
Financed by:			
Capital account	10	6,199	11,447

The statement of accounting policies together with notes 1 to 15 form part of these financial statements.



Mr. Joe Crockett
Chairman



Mr. Declan Rice
Director



Ms. Fiona Deegan
Chief Executive

Notes to the Financial Statements

1 Funding and expenditure of the Board

(a) Oireachtas Grants

Section 10 (2) of the Industrial Development Act, 1995 provides for payment of grants by the Minister for Jobs, Enterprise and Innovation to the Board. Expenditure by the Board is applied on measures under the Innovation & the Knowledge Economy sub-programme of the Southern & Eastern Regional Operational Programme 2007–2013.

The measures are as follows:

Measure 1 – Selective Financial Assistance;

Measure 2 – Entrepreneurial and Capability Development.

(b) Other Income

Other income comprises of the following:

	€
Course fees	43,756
Miscellaneous income	1,183
	44,939

2 Financial assistance – grants

The Board makes offers of grant assistance, which, if accepted, remain valid as commitments of the Board for a specified period or in the circumstances specified on approval. Funding provided by the Department of Jobs, Enterprise and Innovation for payment of selective financial assistance in 2012 was €266,047 (2011: €200,649). The outstanding commitments of the Board at 31 December 2012 arose as follows:

	Grants 2012 €	Repayable grant aid 2012 €	Total €
Grant commitments at 1 January	194,445	104,518	298,963
Grant approvals	316,520	196,726	513,246
	510,965	301,244	812,209
Grants decommitted			
– 2012	(20,663)	(5,960)	(26,623)
– pre 2012	(135,131)	(51,673)	(186,804)
	355,171	243,611	598,782
Grant expenditure	(214,960)	(141,298)	(356,258)
Grant commitments at 31 December 2012	140,211	102,313	242,524

2 Financial assistance – grants – continued

Expenditure of €356,258 comprises business expansion grants €81,905, priming grants €118,785, feasibility grants €14,270 and repayable grants €141,298. This expenditure was funded by Measure 1 grants of €267,175 and transfers from deferred income of €89,083. Outstanding commitments at 31 December were entered as follows

	€
Prior to 31 December 2011	2
After 1 January 2012	242,524
	242,524

Notes to the Financial Statements (Continued)

	2012 €	2011 €
3a Repayable grant aid		
Balance at 1 January	402,764	391,095
Issued in year (see note 2)	141,298	82,368
Repaid in year	(66,014)	(70,676)
Refund of Overpayments	697	2,526
Written off in year	(11,326)	(2,549)
Balance at 31 December	467,419	402,764
Due within 12 months	100,473	97,829
Due after 12 months	366,946	304,935
	467,419	402,764

As repayments are dependant upon the performance of these enterprises, the amount outstanding is not included as a debtor on the balance sheet. Repayments received are taken into account on a cash basis. Such receipts may be used by the Enterprise Board to fund further grants. Amounts totalling €11,326 were written off by the Board during 2012.

	2012 €	2011 €
3b Reallocation of refundable aid receipts		
Balance of refundable aid on hand at 1 January	259,866	274,207
Transfer to income to fund further grants	(89,083)	(81,951)
	170,783	192,256
Refundable aid receipts:		
Repayments	66,014	70,676
Overpayment by grantees	(697)	(2,526)
Adjustment to prior year repayments	-	(2,900)
Interest, net of bank charges	2,024	2,360
	67,341	67,610
Balance of refundable aid on hand at 31 December	238,124	259,866

4 Entrepreneurial and capability development

Entrepreneurial and capability development consists of the following categories:

	2012 €	2011 €
Management development programmes	1,311	32,816
Training	92,154	83,725
Mentoring	62,022	62,753
Enterprise education	16,629	17,836
Enterprise Promotion	19,627	44,486
Other	45,621	27,620
Total	237,364	269,236

Notes to the Financial Statements (Continued)

	2012 €	2011 €
5 Administration costs		
Salaries (see note 7)	155,161	230,352
Travel expenses	3,576	5,782
Accommodation	22,040	20,537
Office expenses	44,389	54,173
Audit fees	6,392	6,392
Insurance	-	1,200
Staff training	277	412
Advertising	1,941	484
External Opportunities Committee	-	3,282
Depreciation	6,270	5,724
Loss on disposal	54	118
	240,100	328,456

6 Taxation

No provision has been made for taxation in the financial statements.

7 Employees and remuneration

Remuneration costs of the Board amounted to a total of €155,161. The average number of staff in the period was 3 (2011:4)

	2011 €	2010 €
Administration	155,161	230,352

8 Superannuation

All staff are employed on a secondment or contract basis. In 2012 a total of €17,970 was deducted in relation to Pension related deductions (PRD).

One member of staff is seconded from Kilkenny County Council. The Board reimburses the Council in respect of salary plus an amount to cover superannuation. Superannuation of €1,861 was paid in 2012. The remaining staff are members of the scheme outlined in Accounting Policy 7. The total amount deducted in relation to employee contributions to this pension scheme in 2012 amounted to €10,512.

Notes to the Financial Statements (Continued)

	Furniture €	Equipment €	Computer equipment €	Total €
9 Fixed assets				
Cost/valuation				
Balance at 1 January	49,299	40,048	16,896	106,243
Additions	1,076	-	-	1,076
Disposals	(436)	-	-	(436)
Balance at 31 December	49,939	40,048	16,896	106,883
Accumulated depreciation				
Balance at 1 January	44,218	39,465	11,113	94,796
Disposals	(382)	-	-	(382)
Charge for year	1,378	171	4,712	6,270
Balance at 31 December	45,214	39,636	15,834	100,684
Net book value at 31 December 2012	4,725	412	1,062	6,199
Net book value at 31 December 2011	5,081	583	5,783	11,447

	2012 €	2011 €
10 Transfer to income and expenditure account		
Balance at 1 January	11,447	13,775
Transfer from/(to) income and expenditure account:		
– funds allocated to acquire fixed assets	1,076	3,514
– amount amortised in line with asset depreciation	(6,270)	(5,724)
– amount released on disposal of fixed assets	(54)	(118)
	(5,248)	(2,328)
Balance at 31 December	6,199	11,447

11 Board members – disclosure of transactions

The Board adopted procedures in accordance with guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Board Members and these procedures have been adhered to in the year. There are no transactions in the year in relation to the Board's activities in which the Board Members had any beneficial interest.

Notes to the Financial Statements (Continued)

12 Directors' fees and CEO Salary

The Board operates on a voluntary basis and no payments were made to the Board members in 2012.

Payments to Chief Executive Officer:

The CEO received remuneration of €78,629 in 2012.

The CEO received an amount of €3,027 in respect of travel and subsistence for the year.

The CEO is part of an unfunded defined benefit public sector scheme and pension entitlements do not extend beyond the standard entitlements in the public sector defined benefit superannuation scheme. The current CEO was appointed on an acting basis from February 2012.

13 Going Concern

In February 2012, the Government announced its intention to dissolve the County Enterprise Boards and create a new Micro-Enterprise and Small Business Unit in Enterprise Ireland that will work with Local Authorities to establish a new network of Local Enterprise Offices in each Local Authority. The Board assumes that all existing activities will continue to be carried out by the new Local Enterprise Offices with its assets and liabilities likely to be transferred to Enterprise Ireland. In the circumstances, it does not believe that any adjustment is needed to the financial statements to reflect any possible restructuring and it has prepared these accounts on a going concern basis.

14 Board Premises

The Board occupies premises at 42 Parliament Street, Kilkenny under a sub lease agreement with Kilkenny County Council. This agreement, which commenced in 1997, is for a term of 25 years at an annual cost of €20,540.

15 Approval of financial statements

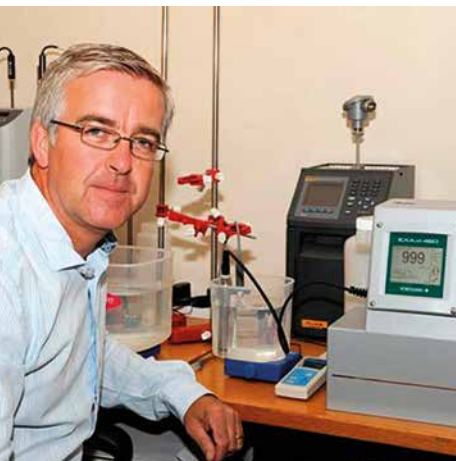
The financial statements were approved by the Directors on 25 February 2013.

APPENDIX 1

Measure 1: Details of Projects Approved Financial Assistance in 2012

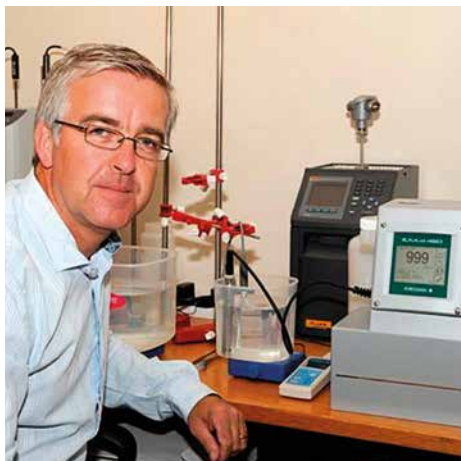
Project Promoter	Project Type	Gender	Project Class	Board Approval	Grant Type	Amount Approved	Repayable Grant	Non Repayable Grant	Total Paid	Amount D'mmitted	Balance to be Paid
Pat Murphy, CHI Environmental	Manu.	Male	Expansion	27.02.12	BEG	20,000	10,000	10,000	20,000	0	0
Noel Heary	ITS	Male	Expansion	23.04.12	BEG	24,375	12,188	12,188	15,000	0	9,375
PJ Organ & Frank Reilly	Manu.	Male	Start-up	23.04.12	Priming	26,250	8,750	17,500	13,125	0	13,125
Fergus & Cathy Fleming	ITS	M/F	Start-up	23.04.12	F/S	6,250	0	6,250	0	6,250	0
Gerry Gaule & Michael Hogan	Manu.	Male	Start Up	23.04.12	Priming	11,250	3,750	7,500	5,625	5,625	0
Gerry O' Keeffe	Manu.	Male	Expansion	23.04.12	BEG	30,000	15,000	15,000	28,940	1,060	0
Ken Loughlin	ITS	Male	Start-up	23.04.12	Priming	9,375	3,125	6,250	4,687	0	4,688
Paul & Theresa Doyle	Manu.	M/F	Expansion	28.05.12	BEG	9,750	4,875	4,875	3,900	1,950	3,900
Irene Frisby	ITS	Female	Expansion	28.05.12	BEG	8,000	4,000	4,000	0	0	8,000
Danielo Cardillo	Manu.	Female	Start-up	28.05.12	Priming	11,859	3,953	7,906	4,730	4,729	2,400
Mc Cullagh Lupton Quinn	ITS	Male	Expansion	24.09.12	BEG	13,250	4,417	8,833	5,625	1,875	5,750
Liam Moylan	Manu.	Male	Expansion	24.09.12	F/S	20,000	0	20,000	0	0	20,000
Goatsbridge Fish Processors	Manu.	M/F	Start-up	24.09.12	Priming	45,000	15,000	30,000	45,000	0	0
Conveyor Technical Solutions	Manu.	Male	Expansion	24.09.12	BEG	73,191	36,596	36,595	51,769	0	21,422
Pauline Flynn	Manu.	Female	Start-up	10.12.12	Priming	7,500	2,500	5,000	3,750	0	3,750
Mary Moynihan & Thos Farrell	Manu.	M/F	Start-up	23.04.12	Priming	60,000	20,000	40,000	0	0	60,000
Kathleen Leadbetter	Manu.	Female	Expansion	28.05.12	BEG	4,333	2,167	2,167	4,199	134	0
Joe Dalton Intellehealth	ITS	Male	Start-up	24.09.12	F/S	5,000	0	5,000	0	5,000	0
Eddie O' Dwyer	Manu.	Male	Start-up	24.09.12	F/S	5,000	0	5,000	0	0	5,000
Cloth of Gold	Manu.	Female	Expansion	05.11.12	BEG	66,313	33,157	33,157	30,252	0	36,061
Joe Kiely	ITS	Male	Start-up	05.11.12	Priming	30,000	10,000	20,000	0	0	30,000
Lorcan Lynch	ITS	Male	Expansion	05.11.12	F/S	4,800	0	4,800	0	0	4,800
Gerry Mc Carthy	ITS	Male	Start-up	05.11.12	Priming	15,000	5,000	10,000	7,500	0	7,500
Ani Mollereau	Manu.	Female	Start-up	10.12.12	Priming	6,750	2,250	4,500	0	0	6,750
TOTALS					24	513,246	196,726	316,520	244,102	26,623	242,521

NOTES





Boird **Fiontar**
Contae agus Cathrach



Tuarascáil Bhliantúil & Ráitis Airgeadais 2012



Ireland's EU Structural Funds
Programmes 2007 - 2013

Co-funded by the Irish Government
and the European Union

Investing in Your Future



EUROPEAN REGIONAL
DEVELOPMENT FUND



42 Sráid na Pairliminte, Cill CainnighT:

056 7752662

R: enquiries@kceb.ie

W: www.kceb.ie



Clár

Comhaltas an Bhoird agus Eolas Ginearálta	3
Liosta Figiúirí & Táblaí	4
Aitheasc an Chathaoirligh	5
Tuairisc na Stiúrthóirí	
Beart 1: Idirghabháil Roghnach Airgeadais	6
Tionscadail Faofa	
Stádas na dTionscadal ag Deireadh Bliana	
Próifílí na dTionscadal Faofa	
Poist a Fuair Cúnamh	
Beart 2: Forbairt Fiontraíochta & Inniúlachta	8
Achoimre	
Oiliúint & Bainistiú Fiontraíochta	
Dámhachtainí Fiontraíochta Scoláirí	
Tacaí Meantóireachta & Speisialtóra	
Riarachán	10
Cairt Cliaint	
Ráiteas faoi Dhualgais Stiúrthóirí	12
Tuairisc an Ard-Reachaire Cuntas & Ciste	13
Ráiteas faoi Rialuithe Inmheánacha Airgeadais	15
Ráiteas faoi Bheartais Chuntasaíochta	16
Cuntas Ioncaim agus Caiteachais	17
Clár Comhardaithe	18
Nótaí ar na Ráitis Airgeadais	19
Aguisín 1	24

Comhaltas an Bhoird agus Eolas Ginearálta

Mar atá ag 31ú Nollaig 2012

Comhaltaí Boird:

Mr. Joe Crockett (Cathaoirleach)

Mr. Jerry Moloney

Ms. Virginia Bohan

Ms. Karen Hennessy

Mr. Phil Funchion

Mr. Denis Drennan

Cllr. Tommy Prendergast

Cllr. Martin Brett

Cllr. Andrew McGuinness

Cllr. Tom Maher

Ms. Trish Finegan

Ms. Yvonne Moriarty

Mr. Donie Butler

Mr. Declan Rice

Príomhfheidhmeannach

Gníomhach & Rúnaí Cuideachta:

Ms. Fiona Deegan

Comhairleoir Gnó:

Ms. Catherine Hennessy

Riarthóir Oifige:

Ms. Ailish Scott

Oifig Chláraithe:

42 Sráid na Parlaiminte, Cill Chainnigh

Iniúcháirí:

An tArd-Reachtair Cuntas & Ciste,

Foirgneamh an Státhiste, Caisleán Bhaile Átha Cliath, B.Á.C. 2.

Baincéirí:

Banc na hÉireann, Sráid na Parlaiminte, Cill Chainnigh.

Aturnaetha:

James Harte & Son, 39 Sráid na Parlaiminte, Cill Chainnigh.

Uimh. Cuideachta: 231759

Liosta Figiúirí & Táblaí

Figiúirí

Figiúir 1: Dáileadh Deontas Faofa i 2012 de réir Cineál Deontais	6
Figiúir 2: Stádas na dTionscadal Faofa ag Deireadh na Bliana	6
Figiúir 3: Dáileadh Rannógach na dTionscadal Faofa i 2012	7

Táblaí

Tábla 1: Poist ar Chuidigh an Bord leo i 1993-2012	7
Tábla 2: Oiliúint Fiontraíochta & Achoimre ar Fhorbairt Bainistíochta, 2012	8
Tábla 3: Meantóireacht agus Saintacaí Faofa i 2012	9

Aitheasc an Chathaoirligh



Tugann sé pléisiúr mór dom Tuarascáil Bhliantúil 2012 a chur ar fáil, maraon le hachóimre ar na himeachtaí a raibh Bord Fiontraíochta Chill Chainnigh páirteach iontu i 2012.

Bhí líon na ndaoine a chríochnaigh an Oiliúint do ‘Tosaigh do Ghnó Féin’ (SYOB) ag 86 ard i gcónaí. Tugann an Clár SYOB réamheolas do chomhpháirtithe ar na príomhcheisteanna uile a éiríonn nuair a thosaítear agus a reáchtáiltear gnó, ó thaighde agus pleanáil don smaoineamh, go forbairt, straitéis díolacháin agus ullmhú na dteilgean airgeadais.

Bhí líon na ndaoine a ghlac páirt in Oiliúint Fiontraíochta, cláir Forbartha Bainistíochta, Seimineáir Gnó agus Ceardlanna Gnó a d’éagraigh agus a sheachaid an Bord ag 524, inchomparáide le 2011.

Bhí an líon a bhain leas as seirbhís meantóireachta an Bhoird – 344 – ard i gcónaí, freisin. Leanann an t-éileamh ó úinéirí-bainisteoirí a bhfuil cúnamh uathu chun fadhbanna a sháru atá ina gcontúirt marthana féin dóibh. Sheachaid an Bord 336 sheisiún chomhairleacha gnó i 2012.

I 2012, d’fhaomhaigh an Bord €486,623 do 24 gnólacht. Ba ghnólachtaí nuathionscanta 13 acusan a faomhadh, agus ba mhéadú ar ghnólachtaí reatha iad an 11 eile. Tá cumas ag na tionscadail seo le chéile 51 post cóibhéiseach lánaimseartha breise a chruthú nuair a bheidh siad lánfheidhmiúil. Tugann seo go 1,337 líon iomlán na bpost a fuair cúnamh ón mBord ó bunaíodh é i 1993. Lean an Bord, freisin, dá chomhpháirtíocht (a thosaigh i 2009) le Comhar Creidmheasa Nmh. Cainneach Chill Chainnigh, chun an Scéim Iasacht Tacaíochta do Ghnóthais Bheaga a chothú agus a sheachadadh. Theip ar an-chuid de na tionscadail seo iasachtaí airgid a fháil ó na bainc phríomhshrutha.

Ba mhaith liom buíochas a ghabháil le mo chomhbhaill ar an mBord as a dtiomantas leanúnach d’obair an Bhoird. Ba mhaith liom buíochas a ghabháil, freisin, le baill an Choiste Measúnaithe as críochnúlacht agus éifeacht a mbreithmheasa ar thionscadail; leis an Aire agus le hoifigigh na Roinne; le foireann Lár-Aonad Comhordaithe BFC, as a gcomhairle agus a dtreoir; agus leis an bPríomh-Fheidhmeannach agus a fhoireann as a ndúthracht oibre agus a ndíogras i rith na bliana, agus táim ag súil go mbeidh mé ag freastal go leanúnach ar riachtanais na bhfiontraithe atá ann cheana nó le teacht, ar fud Chill Chainnigh.

A handwritten signature in black ink, appearing to read 'Joe Crockett'.

Mr. Joe Crockett
Cathaoirleach

Tuairisc na Stiúrthóirí

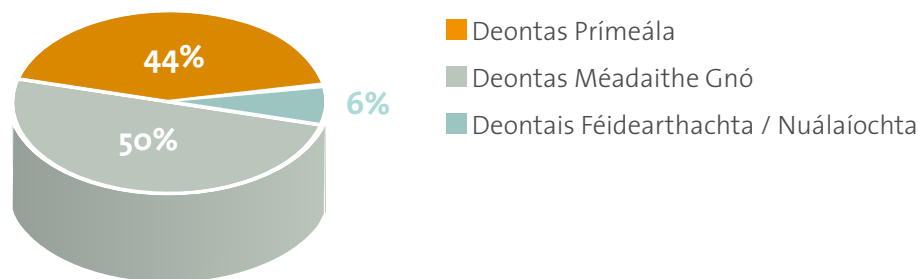
1ú Eanáir, 2012 go 31ú Nollaig, 2012

BEART 1: Idirghabháil Roghnach Airgeadais

Tionscadail Faofa

Breithníodh 29 iarratas ar chúnamh airgid i 2012, agus faomhadh 24 (nó 83%) acu seo. Gealladh cúnamh airgid de €486,623 in iomlán don 24 tionscadal a faomhadh i bhfoirm Deontas Prímeála (dírithe ar nuathionscadail a bhí ag trádáil le níos lú ná 18 mí), Deontais Méadaithe Gnó (dírithe ar ghnóthais bunaithe le níos mó ná 18 mí) agus Deontais Féidearthachta / Nuálaíochta (féach Aguisín 1 le haghaidh eolais bhreise). Léiríonn Figiúr 1 thíos dáileadh an chúnamh airgid a faomhadh i 2012, idir cineálacha éagsúla deontais.

Figiúr 1: Dáileadh na nDeontas a Faomhadh i 2011 de réir Cineáil Deontais

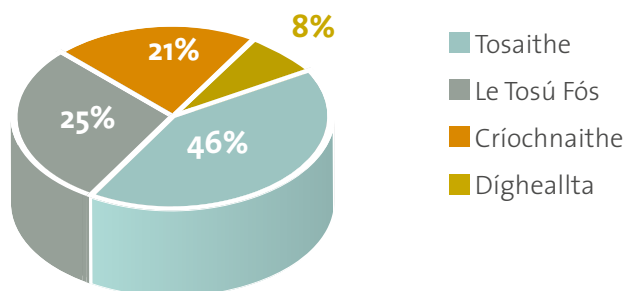


Stádas na dTionscadal ag Deireadh Bliana

Ag an 31ú Nollaig 2012 bhí stádas na dtionscadal mar a leanas: lánchríochnaíodh 5 tionscadal; tosaíodh 11 tionscadal agus páirtíocadh iad; díghealladh 2 tionscadal; agus bhí tús le cur fós le 6 tionscadal eile (Figiúr 2).

Tá €196,726 den chúnamh deontais a faomhadh i 2012 in aisíochta. Rinne an Bord íocaíochtaí de €356,258 in iomlán i 2012. Cuimsíonn an caiteachas seo Deontais Phrímeála de €118,785, Deontais Méadaithe Gnó de €81,905, Deontais In-aisíochta de €141,298 agus Deontais Féidearthachta / Nuálaíochta de €14,270.

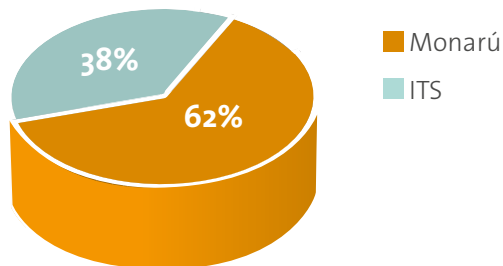
Figiúr 2: Stádas na dTionscadal Faofa ag Deireadh na Bliana



Próifílí na dTionscadal Faofa

Tá dáileadh earnálach na dtionscadal a faomhadh i 2012 mar a leanas: is oibríochtaí déantúsaíochta 15 acu; tá d'acmhainn ag 9 bheith ina Seirbhísí a Thrádáiltear go hIdirnáisiúnta (STI) nó is amhlaidh dóibh cheana.

Figiúir 3: Dáileadh Earnálach na dTionscadal a Faomhadh i 2012



Poist a fuair Cúnamh

Tá sé d'acmhainn ag an 24 'beo-thionscadal' a faomhadh le linn 2012, 51 post coibhéiseach lánaimseartha breise a chruthú nuair a bheidh siad lánfheidhmiúil (lasmuigh den líon post a choinneofar sna gnóthais reatha a fuair cúnamh). Is ionann sin agus líon iomlán na bpost a fuair cúnamh ón mBord ó bunaíodh é i 1993 a mhéadú go 1,337, ar chostas de thart ar €6,752 an post (Tábla 1.) Méadaíodh na deontais a d'fhaomhaigh an Bord idir 1993 agus 2012 go €9,027,474, faoi dheireadh na bliana.

Tábla 1: Poist a fuair Cúnamh Boird 1993-2012

Bliain	Líon na bpost a Cruthaíodh*	(€) Tionscadail Faofa	(€) Costas in Aghaidh Poist
1993-1995	114	1,202,954	10,552
1996	80	423,089	5,289
1997	126	480,346	3,812
1998	103	457,160	4,438
1999	88	407,587	4,632
2000	82	405,731	4,948
2001	97	750,072	7,733
2002	74	447,927	6,053
2003	43	285,288	6,635
2004	60	341,100	5,685
2005	60	466,473	7,774
2006	58	425,370	7,334
2007	68	366,569	5,391
2008	78	587,853	7,536
2009	58	568,429	9,972
2010	48	476,271	9,922
2011	49	448,633	9,156
2012	51	486,623	9,541
Totals	1,337	9,027,474	6,752

*Poist Choibhéiseacha Lánaimseartha, nuair is ionann 2 post P/A agus 1 post F/T.

BEART 2: Forbairt Fiontraíochta & Inniúlachta

Achoimre

Is é an Bord an céadphointe teagmhála ag gnóthais bheaga i gContae Chill Chainnigh, agus soláthraíonn sé réimse tacaí eolais, comhairle, oiliúint meantóireachta agus tacaí forbartha bainistíochta do chliaint, chomh maith le seirbhís atreoraithe gnó. Chaith an Bord €237,364 in iomlán ar imeachtaí faoi Bheart 2, i 2012.

Cláir Oiliúna Fiontraíochta & Forbartha Bainistíochta

D'eagraigh agus sheachaid an Bord 60 Seimineár, Ceardlann, Cláir Oiliúna Fiontraíochta & Forbartha Bainistíochta le linn 2012, agus d'fhreastail 610 duine orthu. Bhí na Cláir a reáchtáladh i 2012 i réimse ó 'Tosaigh do Ghnó Féin' (SYOB) go 'Oiliúint Airgeadais' agus 'Díolachán & Margaíocht'. Tugann Tábla 2 thíos miondealú achomair ar na cláir oiliúna fiontraíochta agus forbartha bainistíochta a seachadadh i 2012.

Tábla 2: Achoimre ar Oiliúint Fiontraíochta & Forbairt Bainistíochta, 2012

Clár	Líon a Chríochnaíonn
SYOB	86
Oiliúint Airgeadais	108
Díolachán & Margaíocht	54
TFC & Suíomh Gréasáin	149
Forbairt Bainistíochta	24
Seimineáir	106
Oiliúint Gnó Eile	83
Iomlán	610

Dámhachtainí Fiontraíochta na Scoláirí

Lean an Bord dá chonradh le Oibrí Tionscadail darb ainm Ms. Bernie McCoy chun comhordú na gcomórtas Dámhachtainí Fiontraíochta do Scoláirí (DFS) i scoileanna dara leibhéal uile an Chontae a chur chun cinn agus a mhaoirsiú, agus chun uas-rannpháirtíocht iontu a chinntiú. Tugann comórtas DFS eolas agus taithí phraiticiúil do scoláirí dara leibhéil ar a bhfuil i gceist dáiríre le gnó a reáchtáil, lena n-áirítear: smaoineamh gnó a aimsiú; taighde margaidh a dhéanamh; plean gnó a ullmhú; na táirgí nó seirbhísí a dhíol; an gnó a stiúradh; cuileabhair chuntais a choinneáil; agus fós bheith ag súil go gcothófar roinnt airgid agus spraoi lena linn. Ghlac breis agus 400 scoláire ó 13 scoil dara leibhéil ar fud an Chontae páirt sna DFS i 2012. Bíonn ról tábhachtach ag an gcomórtas DFS le daoine óga a nochtadh do spiorad na fiontraíochta.



Meantóireacht & Saintacaí

Seirbhís Meantóireachta: Tá sé de chuspóir ag seirbhís meantóireachta an Bhoird comhlánú a dhéanamh ar na tacaí oiliúna fiontraíochta agus forbartha bainistíochta a thairgeann sé. Tá an painéal meantóirí comhdhéanta de chomhairleoirí gnó cleachta ó raon leathan disciplíní bainistíochta. Is é an ról atá acu, feidhmiú mar 'bhonn braite' rúnda, trí éisteacht, chomhairliú agus réitigh a mholadh ar fhadhbanna a tharla do úinéirí-bainisteoirí na ngnóthas beag. D'fhan an t-éileamh ar thacaíocht meantóireachta le linn na bliana ag an ardleibhéal a bhí ann i 2011, de réir mar a bhí méadú leanúnach ag teacht ar an líon gnóthas a bhí ag streachailt chun bheith beo san aeráid reatha. Bhain 344 cliant leas as an tacaíocht meantóireachta i 2012, agus bhain an cúnamh a bhíodhas á lorg le deacrachtaí i réimse an airgeadais, an díolacháin agus na margaíochta ach go háirithe.

Scéim Saintacaíochta: Bunaíodh an Scéim Saintacaíochta i 2001 chun saintacaíocht a sholáthar le haghaidh riachtanais oiliúna agus forbartha na gcliant. Cuireann an Scéim ar chumas an Bhoird cineálacha tacaíochta saincheaptha a thairiscint do ghnóthaí beaga ar leith. Ar na gnáthchineálacha cúnaimh atá ann, tá tacaíocht do tháirgeoirí beaga chun freastal nó earraí a thaispeáint ag margaí. Tá fonn ar leith ar an mBord tacú le taighde agus le rochtain cliant ar mhargaí easportála dá dtáirgí agus dá seirbhísí. Fuair 29 gnó in iomlán tacaíocht faoin Scéim Saintacaíochta i 2012 (Tábla 3).

Tábla 3: Meantóireacht & Saintacaí a Faomhadh, 2012

Scéim	Líon na nGnóthas a Bhain Leas as an Scéim
Painéal Mionmheantóra	344
Scéim Saintacaíochta	29
IOMLÁN	373

Riarachán

Achoimre

Chaith an Bord €240,100 in iomlán ar Riarachán i 2012.

Sláinte agus Sábháilteacht

Tá folláine fhostaithe an Bhoird á cosaint de réir riachtanais an Achta um Shábháilteachta, Sláinte & Leas ag an Obair 2005.

ISO 9001:2008

Leanann Bord Fiontair Contae Chill Chainnigh ag obair de réir an chaighdeáin ISO 9001:2008. Rinneadh iniúchtaí i rith na bliana agus measadh na córais a bhí i bhfeidhm ag an mBord a bheith sásúil.

Iniúcháir Inmheánach

D'athcheap an Bord mar Iniúcháir Inmheánach le linn 2012, chun feidhmeanna iniúchta inmheánaigh a chomhlíonadh don chomhlacht. D'athbhreithnigh coiste iniúcháireachta inmheánaigh an Bhoird leorgacht na rialuithe inmheánacha chun rioscaí gnó a mhaolú, i gcomhar leis an iniúcháir inmheánach.

An Bord Stiúrthóirí

Fónann Stiúrthóirí an Bhoird go lándeonach, gan aon luach saothair agus / nó costais taistil a fháil ón mBord chun freastal ar chruinnithe. Ba 8 duine an meánlíon freastail ar Chruinnithe Boird le linn na bliana. Tá ainmneacha na ndaoine a bhí ina Stiúrthóirí sa tréimhse ó 1ú Eanáir, 2012 go 31ú Nollaig, 2012 agus a dtaifead freastail le linn na bliana á lua anseo thíos:

Mr. Joe Crockett (5 as 7 cruinniú); An Clr. Martin Brett (5 as 7 cruinniú); An Clr. Tom Maher (7 as 7 cruinniú); An Clr. Andrew McGuinness (5 as 7 cruinniú); An Clr. Tom Prendergast (5 as 7 cruinniú); Mr. Declan Rice (3 as 7 cruinniú); Ms. Alison Mc Grath (2 as 4 cruinniú); Ms. Yvonne Moriarty (3 as 7 cruinniú); Mr. Phil Funchion (6 as 7 cruinniú); Ms. Trish Finegan (6 as 7 cruinniú); Ms. Kathleen Moran (3 as 4 cruinniú); Ms. Virginia Bohan (4 as 7 cruinniú); Mr. Jerry Moloney (1 as 7 cruinniú) Mr. Donie Butler (1 as 3 cruinniú) Mr. Denis Drennan (5 as 7 cruinniú) Ms. Karen Hennessy (1 as 1 cruinniú).

D'éirigh na Stiúrthóirí seo a leanas as oifig i rith na bliana:

Ms. Kathleen Moran (6 Iúil 2012); Ms. Alison McGrath (24 Meán Fómhair 2012)

Ceapadh na Stiúrthóirí seo a leanas:

Ms. Karen Hennessy (10 Nollaig 2012); Mr. Donie Butler (24 Meán Fómhair 2012).

Athcheapadh na Stiúrthóirí seo a leanas:

Ms. Trish Finegan (23 April 2012); Cllr. Tom Maher (5 November 2012); Cllr. Andrew McGuinness (5 November 2012); Cllr. Martin Brett (5 November 2012).

Bhí folúntas amháin ar an mBord ag deireadh na bliana a d'éirigh as ainmniúcháin Chatagóir 8.

Stiúrthóirí a d'fhóin sa Chathaoir

D'fhóin na Stiúrthóirí seo a leanas sa Chathaoir le linn 2012: Mr. Joe Crockett (5 cruinniú) agus Mr. Denis Drennan (1 cruinniú) agus Ms. Alison Mc Grath (1 cruinniú).

Torthaí

Luaitear sonraí na dtorthaí don bhliain dár chríoch 31ú Nollaig 2012 sna ráitis airgeadais leis seo agus sna nótaí a ghabhann leo.

Teagmhais tar éis ullmhú an Chláir Chomhardaithe

Níor tharla aon imeachtaí tábhachtacha ó dheireadh na bliana airgeadais a raibh nó a bhféadfadh tionchar suntasach a bheith acu ar oibríochtaí na cuideachta, ar thorthaí na n-oibríochtaí sin nó ar staid na cuideachta sna blianta airgeadais tar éis na bliana airgeadais dár chríoch 31ú Nollaig 2012.

Cairt Chliaint

Réamhrá:

Déanann Bord Fiontair Contae Chill Chainnigh na dualgais agus feidhmeanna a thiomnaigh an tAire Fiontair, Post agus Nuálaíochta dó a chomhlíonadh ar bhealach éifeachtach gairmiúil de réir an Chomhaontaithe oibriúcháin a síníodh idir Bord Fiontair an Chontae agus an tAire Fiontair, Post agus Nuálaíochta. Feidhmíonn Bord Fiontair an Chontae faoi réir an “Chóid Cleachtais do Rialú Comhlachtaí Stáit” a chinntíonn go bhfaigheann custaiméirí an BFC agus an pobal i gcoitinne seirbhís sármhaith, go ndéantar cinntí ar bhonn cothrom neamhchlaonta, go gcloíonn foireann an BFC leis na caighdeáin eitice is airde agus go gcinntítear nach lagóidh aon ghníomhartha de chuid fhoireann an BFC muinín an phobail in ionracas an BFC. Feidhmíonn an Cód seo i gcás Stiúrthóirí an Bhoird, bhaill an Choiste Mheasúnaithe agus fhostaithe an Bhoird. Nuair a phléann tú leis an mBord, déanann an fhoireann iarracht a chinntiú go gcuirtear ar láneolas thú faoi na seirbhísí agus tacaí uile atá ann agus go n-éascaítear duit rochtain chuig ar na seirbhísí agus na tacaí seo.

Cúirtéis agus Cuidiúlacht:

Is féidir a bheith ag súil, i gcás gach teagmháil agus plé le Bord Fiontair an Chontae:

- go bpléifidh an fhoireann leat i gcónaí ar bhealach cúirtéiseach cuidiúil;
- go dtabharfar duit ainm an bhaill foirne a bheidh ag plé leat;
- go stiúrófar thú chuig an mball foirne cuí a bheidh ag plé le d’fhiosrú.

Faisnéis:

Is féidir a bheith ag súil, i gcás gach teagmháil agus plé a bheidh agat le Bord Fiontair an Chontae:

- go dtabharfar faisnéis iomlán cruinn duit i gcaint shimplí faoi gach fiosrú a dhéanfaidh tú.

Éifeachtúlacht:

Is féidir a bheith ag súil, i gcás gach teagmháil agus plé a bheidh agat le Bord Fiontair an Chontae:

- go bpléifear le d’fhiosrú ar bhealach pras éifeachtach, fad a aithneofar gur gá aon chostas riachtanach ort a choinneáil ag íosmhéid.

Príobháideacht agus Rúndacht:

Is féidir a bheith ag súil, i gcás gach teagmháil agus plé a bheidh agat le Bord Fiontair an Chontae:

- go bpléifear faoi lánrún le gach faisnéis, idir pearsanta agus gnó, a sholáthróidh tú.

Sásamh:

Is féidir a bheith ag súil, i gcás gach teagmháil agus plé a bheidh agat le Bord Fiontair an Chontae, go bpléifear le haon ghearán dlisteanach maidir le:

- (a) riarachán míchuí na bhfeidhmeanna a tiomnaíodh don Bhord seo; nó
- (b) an bealach inar próiseáladh an fiosrú,

go pras báuil agus de réir Ghnáthamh Chúraim Chliaint agus Gearán an Bhoird. Tá na gnáthaimh seo ann gan dochar do ghnáthchearta dlí an duine nó d’aon chóras athbhreithnithe neamhspleách a chuirfí ar bun.

Tá Gnáthamh Chúraim Cliaint agus Gearán á fheidhmiú ag Bord Fiontair Contae Chill Chainnigh. Níor éirigh aon saincheisteanna nó bearta le linn 2012 a d’éiligh go ndéanfaí an Gnáthamh a ghairm.

Ráitis faoi Dhualgais Stiúrthóirí

Éilíonn an dlí go n-ullmhódh na stiúrthóirí ráitis airgeadais, do gach bliain airgeadais, a thabharfaidh léargas fíor cothrom ar staid na cuideachta agus ar an ioncam agus caiteachas don bhliain sin. Agus iad ag ullmhú na ráitis airgeadais sin is gá do na Stiúrthóirí:

- beartais chuí chuntasaíochta a roghnú agus a fheidhmiú go comhsheasmhach
- breithiúnais agus meastacháin a dhéanamh a bheidh réasúnta agus stuama
- na ráitis a ullmhú ar bhonn gnóthais leantaigh, mura bhfuil an bonn sin míchuí
- nuair a bhíonn caighdeán cuntasaíochta infheidhmithe á leanúint, é sin a lua, faoi réir aon athruithe ábhartha a nochtar agus a mhínítear sna Ráitis Airgeadais.

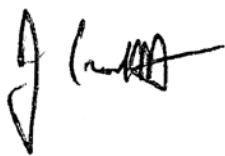
Tá na Stiúrthóirí freagrach as cuíleabhair chuntais a choinneáil, ina nochtar go réasúnta cruinn am ar bith staid airgeadais na cuideachta, agus as a chinntiú go bhfuil siad de réir Achtanna na gCuideachtaí 1963 go 2012. Tá siad freagrach, freisin, as sócmhainní na cuideachta a chosaint agus as céimeanna réasúnta a ghlacadh, dá réir, chun calaois agus mírialtachtaí eile a bhrath.

Leabhair Chuntais

Lena chinntiú go gcoinnítear na leabhair agus taifid chuí de réir Mír 202 d'Acht na gCuideachtaí 2009, d'fhostaigh an Chuideachta seirbhísí comhlacht cuntasóirí cáilithe agus choinnigh sí cuíchórais chuntasaíochta. Tá na Leabhair Chuntais lonnaithe in Oifig Chláraithe na Cuideachta.

Iniúcháirí

Tá an tArd-Reachtair Cuntas agus Ciste freagrach as an mBord a iniúchadh de réir Mhír 5 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993.



Mr. Joe Crockett
Cathaoirleach



Mr. Declan Rice
Stiúrthóir

An tArd-Reachtair Ciste agus Cuntas

Tuairisc le cur faoi bhráid Thithe an Oireachtais

Bord Fiontair Contae Chill Chainnigh Teoranta

Tá ráitis airgeadais Bhord Fiontair Chill Chainnigh Teoranta iniúchta agam don bhliain dár chríoch 31 Nollaig 2012 faoin Acht um an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Tá na ráitis airgeadais, a ullmhaíodh faoi na beartais cuntasáíochta a luaitear iontu, comhdhéanta den Ráiteas um Beartais Cuntasáíochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhordaithe agus nótaí bainteacha. Ullmhaíodh na ráitis airgeadais san fhoirm a ordaíodh faoi Achtanna na gCuideachtaí 1963 – 2012, agus de réir na mbeartas cuntasáíochta a bhfuil gnáthghlacadh leo in Éirinn.

Dualgais na Stiúrthóirí

Tá dualgas ar na Stiúrthóirí na ráitis airgeadais a ullmhú, a chinntiú go dtugann siad léiriú fíor cothrom ar staid chúrsaí na cuideachta agus ar a hioncam agus caiteachas, agus rialtacht a hidirbhearta a dheimhniú.

Dualgais an Ard-Reachtair Cuntas agus Ciste

Tá dualgas ormsa na ráitis airgeadais a iniúchadh agus tuairisciú orthu de réir an dlí fheidhmiúil.

Déanaim m'iniúcháireacht trí thagairt do na sainábhair cúraim a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus a bhfeidhmiú.

Tá m'iniúcháireacht á déanamh de réir na gCaighdeán Idirnáisiúnta Iniúcháireachta (RA agus Éire) agus i gcomhall Chaighdeán Eitice an Bhoird um Chleachtais Iniúcháireachta d'Iniúcháirí.

Scóip an Iniúchta ar na Ráitis Airgeadais

Baineann iniúchadh le leorfhianaise a fháil faoi mhéideanna agus nochtaí sna ráitis airgeadais, a thabharfaidh ráthaíocht réasúnta go bhfuil na ráitis airgeadais saor ó mhírítis ábhartha, cibé ar tharla siad de bharr calaoise nó earáide. Cuimsíonn seo measúnú maidir le

- an bhfuil na beartais cuntasáíochta oiriúnach do chúinsí na cuideachta agus ar feidhmíodh go comhsheasmhach agus ar leornochtadh iad
- réasúntacht na meastachán suntasach a rinneadh nuair a bhí na ráitis airgeadais á n-ullmhú, agus
- cur i láthair foriomlán na ráiteas airgeadais.
- Déanaim iarracht, freisin, fianaise a fháil maidir le rialtacht na n-idirbhearta airgeadais le linn na hiniúcháireachta.
- Ina theanntas, léim an fhaisnéis airgeadais ábhartha uile sa tuarascáil bhliantúil chun neamhfhreagrachtaí leis na ráitis airgeadais iniúchta a shainaithint. Má thugaim faoi deara go bhfuil aon mhírítis ábhartha nó neamhfhreagrachtaí ann, dar liom, breithním na himpleachtaí atá ann do mo thuairisc.

Tuairim faoi na Ráitis Airgeadais

I mo thuairimse:

- tugann na ráitis airgeadais léiriú fíor cruinn, de réir an chleachtais cuntasáíochta a bhfuil gnáthghlacadh leis in Éirinn, ar staid chúrsaí na cuideachta ar an 31 Nollaig 2012 agus ar ioncam agus caiteachas do 2012; agus
- ullmhaíodh go cuí iad de réir Achtanna na gCuideachtaí 1963 go 2012.

Fuair mé gach faisnéis agus míniú a mheas mé a bheith riachtanach chun críche m'iniúchta. Is é mo thuairim gur choinnigh an chuideachta cuileabhair cuntais. Tá na ráitis airgeadais ag teacht leis na leabhair cuntais.

An tArd-Reachtair Ciste agus Cuntas

Tuairisc le cur faoi bhráid Thithe an Oireachtais

Bord Fiontair Contae Chill Chainnigh Teoranta

Tá an fhaisnéis a thugtar i dtuairisc na Stiúrthóirí, dar liom, comhsheasmhach leis na ráitis airgeadais.

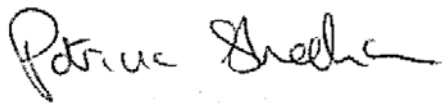
Gan mo thuairim a mhaolú, dírim aird ar an mBeartas Cuntasaíochta maidir le pinsin, a mhíníonn an fáth nár forfheidhmíodh forálacha Chaighdeán Tuairiscithe Airgeadais 17.

Ábhair a Thuairiscím trí Eisceacht

Tuairiscím trí éisceacht

- má thug m'iniúchadh faoi deara aon ócáid ábhartha nuair nár úsáideadh airgid chun na gcríocha a bhí beartaithe nó nár chloígh na hidirbhearta leis na húdaráis a bhí á rialú, nó
- muna bhfuil an fhaisnéis sa tuarascáil bhliantúil comhsheasmhach leis na ráitis airgeadais, nó
- nach léiríonn an Ráiteas um Rialáil Inmheánach Airgeadais géillteanas na cuideachta don Chód Cleachtais um Rialachas Comhlachtaí Stáit, nó
- má fhaighim go bhfuil cúrsaí ábhartha eile ann a bhaineann leis an dóigh ina ndearnadh gnó poiblí.

Níl aon ní le tuairisciú agam maidir leis na hábhair seo a bhfuil tuairisciú á ndéanamh orthu trí eisceacht.



Patricia Sheehan

Ar son agus thar ceann an
Ard-Reachtair Cuntas agus Ciste
11 Meán Fómhair 2013

Ráiteas faoi Rialuithe Inmheánacha

Thar ceann an Bhoird Stiúrthóirí de Bhord Fiontair Contae Chill Chainnigh admhaím an dualgas atá orainn a chinntiú go bhfuil córas éifeachtach rialaithe inmheánaigh airgeadais á choinneáil agus á fheidhmiú.

Ní thig leis an gcóras ach dearbhú réasúnta, seachas dearbhú iomlán, a thabhairt go bhfuil na sócmhainní á gcosaint, idirbhearta á n-údarú agus á gcuíchlárú, agus go gcosctar earráidí nó neamhrialtachtaí ábhartha, nó go mbraifí iad go tráthúil.

Príomhghnáthaimh Rialúcháin

Tá an córas rialaithe inmheánaigh airgeadais bunaithe ar chreat d'fhaisnéis rialta bainistíochta, de ghnáthaimh riaracháin, lena n-áirítear scaradh dualgas, agus de chóras tarmiligin agus cuntasachta. Folaíonn sé, go háirithe:

- córas buiséadaithe cuimsitheach, ina bhfuil buiséad bliantúil a chomhaontaíonn an Bord Stiúrthóirí;
- athbhreithnithe rialta an Bhoird Stiúrthóirí ar thuairiscí tréimhsiúla agus bliantúla airgeadais a léiríonn an fheidhmíocht airgeadais in aghaidh réamhaisnéisí;
- spriocanna a leagadh síos chun an fheidhmíocht airgeadais agus eile a thomhas;
- treoirlínte rialaithe d'infheistíocht chaipitiúil atá léirshainithe;
- athbhreithnithe rialta á ndéanamh ag an Iniúcháir Inmheánach agus ag an gCoiste Iniúcháireachta Inmheánaigh.

Tá gnáthaimh ceaptha ag an mBord, freisin, chun rioscaí gnó a aithint agus a mheas, trí

- (i) nádúr, méid agus impleacht airgeadais na rioscaí atá roimh an gcomhlacht a shainaithint, mar aon lena méid agus na catagóirí a mheasann sé a bheith inghlactha;
- (ii) an dóchúlacht go dtarlóidh rioscaí sainaitheanta a mheas;
- (iii) cumas an chomhlachta a mheas chun na rioscaí a tharlaíonn a bhainistiú agus a mhaolú;
- (iv) an costas maidir le feidhmiú sainrialuithe a mheas i gcoibhneas leis an tairbhe a bhaintear astu.

Tá seirbhísí Iniúcháir Inmheánaigh fostaithe ag Bord Fiontair Contae Chill Chainnigh chun seirbhísí iniúcháireachta inmheánaigh a sholáthar. Bíonn obair an iniúchta inmheánaigh bunaithe ar anailís faoin riosca atá roimh an gcomhlacht, agus bunaítear na pleananna bliantúla don iniúchadh inmheánach ar an anailís seo. Faomhann an Coiste Iniúcháireachta Inmheánaigh agus an Bord Stiúrthóirí an anailís riosca agus na pleananna don iniúchadh inmheánach. Uair sa bhliain, ar a laghad, cuireann an tIniúcháir Rialaithe Inmheánach agus an Coiste Iniúcháireachta Inmheánaigh tuairisc faoi imeachtaí an iniúchta inmheánaigh ar fáil don Bhord. Folaíonn an tuairisc seo tuairim an Iniúcháir Inmheánaigh ar shásúlacht agus ar éifeacht an chórais rialaithe inmheánaigh airgeadais.

Bíonn monatóireacht agus athbhreithniú an Bhoird ar éifeacht an chórais rialaithe inmheánaigh airgeadais, bunaithe ar obair an Choiste Iniúcháireachta Inmheánaigh, an Iniúcháir Inmheánaigh, na bhfeidhmeannach i mBord Fiontair Contae Chill Chainnigh atá freagrach as forbairt agus coinneáil chreat rialaithe an airgeadais, agus ar ráitis an Ard-Reachtair Cuntas agus Ciste ina litir bainistíochta nó i dtuairiscí eile uaidh.

Athbhreithniú Bliantúil Rialuithe

Dearbhaím gur athbhreithnigh an Bord, don bhliain dár chríoch 31 Nollaig 2012, éifeacht an chórais rialaithe inmheánaigh airgeadais.

Sínithe thar ceann an Bhoird:



Mr. Joe Crockett
Cathaoirleach

Ráiteas faoi Bheartais Chuntasaíochta

1. Bonn Cuntasaíochta

Ullmhaíodh na Ráitis Airgeadais, lasmuigh den mhéid a luaitear thíos, faoi mhodh na bhfabhruithe cuntasaíochta agus de réir na bprionsabal cuntasaíochta a bhfuil gnáthghlacadh leo faoi choinbhinsiún na gcostas stairiúil. Glactar leis na Caighdeáin Tuairiscithe Airgeadais a mholann na comhlachtaí aitheanta cuntasaíochta, de réir mar a thagann siad i bhfeidhm.

2. Sócmhainní Seasta agus Dímheas

Luaitear na sócmhainní seasta ag a gcostas nó luacháil stairiúil lúide dímheas carntha. Cuirtear dímheas mar mhuirear ar an gcuntas ioncaim agus caiteachais, ar bhonn líne díre, ag na rátaí thíosluaite, d'fhonn na sócmhainní a dhíscríobh, agus iad ceartaithe go dtí a luach iarmharach measta, thar a saol ionchasach úsáide

Troscán	12½%
Trealamh Oifige	20%
Trealamh Ríomhaireachta	33½%

3. Deontais Oireachtais

Déantar na Deontais Oireachtais a chuntas ar bhonn fabhruithe. Soláthraíonn Fiontraíocht Éireann Deontais Oireachtais thar ceann an Aire Fiontair, Trádála agus Nuálaíochta.

4. Deontais Iníoctha

Fabhraítear na deontais sna ráitis airgeadais, nuair a chomhlíonann na faighteoirí deontas na coinníollacha a leagtar síos dóibh

5. Cuntas Caipitiúil

Léiríonn an Cuntas Caipitiúil luach neamh-amúchta an ioncaim a úsáideadh chun críocha caipitiúla.

6. Ioncam Iarchurtha

Aithnítear mar ioncam aisíoc an chúnaimh in-aisíoctha nuair a fheidhmítear é mar chúnamh airgeadais do fhiontair eile. Is ionann ioncam iarchurtha agus cúnamh in-aisíoctha atá faighte ó fhiontair chuidithe ach nach bhfuil feidhmithe go fóill.

7. Aoisliúntais agus FRS17: Pinsin

Forálann Alt 10(4)(g) den Acht um Fhorbairt Tionscail 1995 go bhféadfaidh Boird Fiontair Contae cibé pearsanra (lena n-áirítear Príomhoifigeach Feidhmiúcháin) a cheapadh, ar cibé bealach agus cibé téarmaí a bheidh faofa ag an Aire (le cead an Aire Airgeadais) agus a mheasfaidh an Bord a bheith inmhianaithe agus riachtanach lena gcuspóirí a chur chun cinn.

D'fhaomhaigh an tAire Fiontair, Post agus Nuálaíochta, le cead an Aire Airgeadais, tionscnamh na Scéimeanna Aoisliúntais agus na Scéimeanna Aoisliúntais bainteacha do Chéilí agus Leanaí don Bhord. Tionscnaíodh Scéimeanna Aoisliúntais d'fhoireann an Bhoird i 2008 agus, ar feitheamh faofa fhoirmeálta, thug an tAire Fiontair, Post agus Nuálaíochta, le cead an Aire Airgeadais, údarás don Bhord na scéimeanna a fheidhmiú, bunaithe ar an Scéim Eiseamlárach Aoisliúntais do Státseirbhísigh, ar bhonn reachtúil. Feidhmíonn na scéimeanna ar bhonn "íoctar mar a úsáidtear", rud a chiallaíonn nach réamh-mhaoineítear sochair trí ranníocaíochtaí a dhéanamh le ciste ar leithrigh atá faoi rialú iontaobhaithe. Cuimsíonn na socrúithe go n-íoctar ranníocaíochtaí na bhfostaithe le Fiontar Éireann agus leis an Roinn Fiontair, Post agus Nuálaíochta, agus go gcuireann an Roinn Fiontair, Post agus Nuálaíochta cistí ar fáil don Bhord trí Fhiontar Éireann chun costas na sochar a ghlanadh de réir mar a éiríonn siad. Tá an Roinn ag breithniú faoi láthair an féidir na scéimeanna a athstruchtúrú ar bhealach a chorpróidh na Boird Fiontair Contae uile.

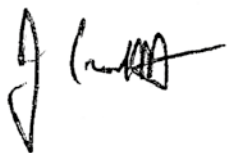
Ar feitheamh réiteach na n-éiginnteachtaí seo i dtaobh na scéimeanna dó, níor fhorfheidhmigh an Bord forálacha nochta FRS17 na scéime sochair shainithe.

Cuntas ioncaim agus caiteachais

Don bhliain dár chríoch 31 Nollaig 2012

	Nótaí	2012 €	2011 €
Ioncam			
Deontais Oireachtais	1a	694,452	735,340
Aistriú ó ioncam iarchurtha		89,083	81,951
Ioncam eile	1b	44,939	34,545
		828,474	851,836
Aistriú ó chuntas caipitil		(5,248)	(2,328)
Iomlán		833,722	854,164
Caiteachas			
Cúnamh airgeadais roghnach	2	356,258	256,472
Forbairt fiontraíochta agus inniúlachta	4	237,364	269,236
Riarachán	5	240,100	328,456
Iomlán		833,722	854,164
Farasbarr /(easnamh) don bhliain		—	—

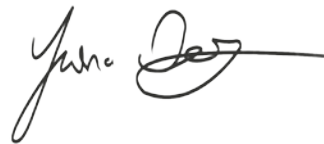
Is cuid de na ráitis airgeadais seo an ráiteas faoi bheartais chuntasaíochta agus na nótaí 1 go 15. Ní raibh aon ghnóthachain ná caillteanais ag an mBord sa bhliain airgeadais reatha ná sa bhliain airgeadais atá caite, seachas ar déileáladh leo sa Chuntas Ioncaim agus Caiteachais. Baineann torthaí na bliana le himeachtaí leanúnacha.



Mr. Joe Crockett
Cathaoirleach



Mr. Declan Rice
Stiúrthóir

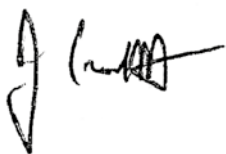


Ms. Fiona Deegan
Príomhfheidhmeannach
Gníomhach

Clár comhardaithe Mar a bhí ag 31 Nollaig 2012

	Nótaí	2012 €	2011 €
Sócmhainní seasta			
Sócmhainní inláimhsithe	9	6,199	11,447
Sócmhainní reatha			
Féichiúnaithe agus réamhiocaíochtaí		36,452	25,077
Banc agus airgead tirim		260,647	289,980
		297,099	315,057
Dlíteanais reatha			
Réamhdheontas ón Oireachtas		(45,818)	(43,450)
Ioncam iarchurtha	3b	(238,124)	(259,866)
Creidiúnaithe agus fabhruithe		(13,157)	(11,741)
		(297,099)	(315,057)
Glansócmhainní reatha		–	–
Glansócmhainní		6,199	11,447
Maoinithe ag:			
Cuntas caipitil	10	6,199	11,447

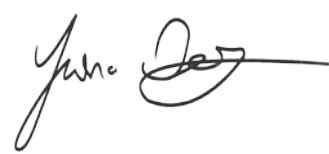
Is cuid de na ráitis airgeadais seo an ráiteas faoi bheartais chuntasaíochta agus na nótaí 1 go 15.



Mr. Joe Crockett
Cathaoirleach



Mr. Declan Rice
Stiúrthóir



Ms. Fiona Deegan
Príomhfheidhmeannach
Gníomhach

Nótaí Leis na Ráitis Airgeadais

1 Maoiniú agus Caiteachas an Bhoird

(a) Fiontraíocht Áitiúil

Déanann Alt 10(2) den Acht Forbartha Tionsclaíochta, 1995 soláthar le haghaidh íocaíocht deontas don Bhord ag an Aire Post, Fiontar agus Nuálaíochta. Déantar an caiteachas Boird i leith bearta faoin bhfo-chlár Nuála & Geilleagair Eolasbhunaithe ag Clár Oibríochtúil Réigiún an Deiscirt & an Oirthir 2007 – 2013.

Is iad seo a leanas na bearta:-

Beart 1 – Cúnamh Airgeadais Roghnaigh

Beart 2 – Forbairt Fiontraíochta agus Inniúlachta

(b) Ioncam Eile

Tá ioncam eile comhdhéanta den mhéid seo a leanas:

	€
Táillí cúrsa	43,756
Aisíocaíochtaí ilghnéitheacha	1,183
	44,939

2 Cúnamh airgeadais – deontais

Déanann an Bord tairiscintí de chúnamh deontais agus má ghlactar leo, bíonn siad bailí mar ghealltanais an Bhoird do thréimhse shonraithe nó sna cúinsí a shonraítear arna bhfaomhadh. Chuir an Roinn Post, Fiontar agus Nuálaíochta maoiniú de €266,047 (2011:€200,649) ar fáil chun cúnamh airgeadais roghnach a íoc i 2012. Ba iad seo a leanas na gealltanais Boird a bhí amuigh ar an 31 Nollaig 2012:

	Deontais 2012 €	Cúnamh deontais in-aisíochta 2012 €	Iomlán €
Gealltanais dheontais ar 1ú Eanáir	194,445	104,518	298,963
Deontais fhaofa	316,520	196,726	513,246
	510,965	301,244	812,209
Deontais dígheallta			
– deontais fhaofa 2012	(20,663)	(5,960)	(26,623)
– deontais fhaofa réamh-2012	(135,131)	(51,673)	(186,804)
	355,171	243,611	598,782
Caiteachas ar dheontais	(214,960)	(141,298)	(356,258)
Gealltanais deontais ar an 31ú Nollaig 2012	140,211	102,313	242,524

2 Cúnamh airgeadais – deontais – lean

Tá an caiteachas de €356,258 comhdhéanta de dheontais méadaithe gnó €81,905, deontais prímeála €118,785, deontais féidearthachta €14,270 agus cúnamh deontais in-aisíochta €141,298. Maoiníodh an caiteachas seo trí dheontais Bheart 1 de €267,175 agus aistrithe de €89,083 ó ioncam iarchurtha. Rinneadh na gealltanais atá amuigh ar an 31 Nollaig a iontráil mar a leanas:

	€
Roimh 31 Nollaig 2011	2
Tar éis 1 Eanáir 2012	242,524
	242,524

Nótaí Leis na Ráitis Airgeadais

	2012 €	2011 €
3a Cúnamh deontais in-aisíochtha		
Iarmhéid ag 1 Eanáir	402,764	391,095
Eisithe sa bhliain (féach nóta 2)	141,298	82,368
Aisíochtha sa bhliain	(66,014)	(70,676)
Aisíoc ró-íocaíochtaí	697	2,526
Díscríofa sa bhliain	(11,326)	(2,549)
Iarmhéid ag 31 Nollaig	467,419	402,764
Iníochta laistigh de 12 mhí	100,473	97,829
Iníochta tar éis 12 mhí	366,946	304,935
	467,419	402,764

Ós rud é go bhfuil aisíocaíochtaí ag brath ar fheidhmíocht na bhfiontar seo, ní áirítear an méid amuigh mar fhéichiúnaí ar an gclár comhardaithe. Is ar bhonn airgid thirim a chuirtear na haisíocaíochtaí faighte i gcuntas. Féadfaidh an Bord Fiontair fáltas dá leithéid a úsáid chun deontais bhreise a mhaoiniú. Dhíscríobh an Bord méideanna de €11,326 in iomlán le linn 2012.

	2012 €	2011 €
3b Athdháileadh fáltas cúnaimh in-aisíochtha		
Iarmhéid cúnaimh in-aisíochtha ar láimh ag 1 Eanáir	259,866	274,207
Aistriú chuig ioncam chun deontais bhreise a mhaoiniú	(89,083)	(81,951)
	170,783	192,256
Fáltas chúnaimh in-aisíochtha:		
Aisíocaíochtaí	66,014	70,676
Ró-íocaíocht deontai	(697)	(2,526)
Coigeartú le íocaíochtaí na bliana roimhe	-	(2,900)
Ús, glan ar tháillí bainc	2,024	2,360
	67,341	67,610
Iarmhéid cúnaimh in-aisíochtha ar láimh ar an 31 Nollaig	238,124	259,866

4 Forbairt fiontraíochta agus inniúlachta

Tá forbairt fiontraíochta agus inniúlachta comhdhéanta de na catagóirí seo a leanas:-

	2012 €	2011 €
Cláir forbartha bainistíochta	1,311	32,816
Oiliúint	92,154	83,725
Meantóireacht	62,022	62,753
Oideachas fiontraíochta	16,629	17,836
Cothú fiontraíochta	19,627	44,486
Eile	45,621	27,620
Iomlán	237,364	269,236

Nótaí Leis na Ráitis Airgeadais

	2012 €	2011 €
5 Costais riaracháin		
Tuarastail (féach nóta 7)	155,161	230,352
Costais taistil	3,576	5,782
Cóiríocht	22,040	20,537
Costais oifige	44,389	54,173
Táillí iniúcháireachta	6,392	6,392
Árachas	-	1,200
Oiliúint foirne	277	412
Fógraíocht	1,941	484
Coiste Deiseanna Seachtracha	-	3,282
Dímheas	6,270	5,724
Caillteanas ar dhiúscairt	54	118
	240,100	328,456

6 Cánachas

Ní dhearnadh aon soláthar do chánachas sna ráitis airgeadais.

7 Fostaithe agus luach saothair

Bhí costais iomlána de €155,161 ar luach saothair an Bhoird, agus tá siad curtha mar mhuirear sa chuntas loncaim agus Caiteachais mar a leanas:

	2011 €	2010 €
Riarachán	155,161	230,352

Ba é 3 (2011: 4) an meánlíon foirne a bhí ann le linn na tréimhse. Fostaítear an fhoireann uile ar bhonn iasachta nó conartha. Is fostaí de chuid Chomhairle Contae Chill Chainnigh duine amháin den fhoireann, atá ar iasacht don Bhord ón gComhairle.

8 Pinsin

Aisíoctar le Comhairle Contae Chill Chainnigh tuarastail na foirne atá ar iasacht. Cuimsíonn seo gné phinsin. Maidir le baill eile foirne, feidhmítear na Scéimeanna Aoisliúntais agus Scéimeanna Aoisliúntais do Chéilí agus Leanaí bainteacha a tháinig i bhfeidhm in Iúil 2008.

Nótaí Leis na Ráitis Airgeadais

	Troscán €	Trealamh €	Trealamh Ríomhaireachta €	Iomlán €
9 Sócmhainní seasta				
Costas/luacháil				
larmhéid ag 1 Eanáir	49,299	40,048	16,896	106,243
Breiseanna	1,076	-	-	1,076
Diúscairt	(436)	-	-	(436)
larmhéid ag 31 Nollaig	49,939	40,048	16,896	106,883
Dímheas Carntha				
larmhéid ag 1 Eanáir	44,218	39,465	11,113	94,796
Diúscairt	(382)	-	-	(382)
Muirear don bhliain	1,378	171	4,712	6,270
larmhéid ag 31 Nollaig	45,214	39,636	15,834	100,684
Glanluach an leabhair ag 31 Nollaig 2012	4,725	412	1,062	6,199
Glanluach an leabhair ag 31 Nollaig 2011	5,081	583	5,783	11,447

	2012 €	2011 €
10 Cuntas caipitil		
larmhéid ag 1 Eanáir	11,447	13,775
Aistriú ó / (chuig) an gcuntas ioncaim agus caiteachais:		
– cistí a dáileadh chun sócmhainní seasta a fháil	1,076	3,514
– méid amúchta de réir dhímheas na sócmhainní	(6,270)	(5,724)
– méid a scaoileadh trí dhiúscairt sócmhainní seasta	(54)	(118)
	(5,248)	(2,328)
larmhéid ag 31 Nollaig	6,199	11,447

11 Comhaltaí Boird – nochtadh idirbhearta

Ghlac an Bord le nósanna imeachta a bhí de réir treoirlínte a d'eisigh an Roinn Airgeadais maidir le nochtadh sainleasa ag Comhaltaí Boird, agus cloíodh leis na nósanna imeachta sin i rith na bliana. Ní raibh aon idirbhearta a bhain le gníomhaíochtaí an Bhoird i rith na bliana ar bhain Comhaltaí Boird aon leas buntáistiúil astu.

Nótaí Leis na Ráitis Airgeadais

12 Táillí Stiúrthóirí agus Tuarastal an Phríomh-Fheidhmeannaigh

Feidhmíonn an Bord ar bhonn saorálach agus ní dhearnadh aon íocaíochtaí le comhaltaí an Bhoird i 2012. Is ball é an PF de scéim shochair shainithe neamh-mhaoinithe na hearnála poiblí agus ní shíneann a theidlíochtaí pinsin níos sia ná na gnáth-theidlíochtaí i scéim pinsin shochair shainithe na hearnála poiblí. Tugadh an PF ar iasacht ón 3 Deireadh Fómhair 2011. Ceapadh PF Gníomhach go himmheánach ón dáta sin. Fuair an PF Gníomhach tuarastal breise de €10,267 dá cheapachán ó Fheabhra 2012.

13 Gnóthas Leantach

D'fhógair an Rialtas i bhFeabhra 2012 go bhfuil sé i gceist acu na Boird Fiontair Contae a lánscoir agus Aonaid Micrea-Fhiontair agus Gnóthas Beag nua a chruthú i bhFiontraíocht Éireann a oibreoidh leis na hÚdaráis Áitiúla chun gréasán nua d'Oifigí Fiontraíochta a bhunú i ngach Údarás Áitiúil. Toimhdíonn sé go leanfaidh na hOifigí Fiontraíochta nua leis na himeachtaí reatha agus go n-aistrefar a shócmhainní, dliteanais agus foireann chuig Fiontraíocht Éireann. Sna cúinsí sin, ní chreideann sé gur gá leasú a dhéanamh ar na ráitis airgeadais mar léiriú ar aon athstruchtúrú féideartha agus tá na cuntais ullmhaithe aige ar bhonn gnóthais leantaigh.

14 Áitreabh an Bhoird

Tá an Bord lonnaithe in áitreabh ag 42 Sráid na Parlaiminte, Cill Chainnigh faoi chomhaontú foléasa le Comhairle Chill Chainnigh. Thosaigh an comhaontú i 1997 agus mairfidh sé ar feadh tréimhse 25 bliain.

15 Faomhadh na ráiteas airgeadais

D'fhaomhaigh na stiúrthóirí na ráitis airgeadais ar an 24 Feabhra 2013.

AGUISÍN 1

Tionscnóir Tionscadail	Cineál Tionscadail	Inscne	Rangú Tionscadail	Faomhadh Boird	Cineál Deontais	Méid Faofa	Deontas Inaisíoctha	Deontas Neamh-inaisíoctha	Iomlán Íoctha	Méid Dígheallta	Iarmhéid le Íoc
Pat Murphy, CHI Environmental	Monarú	Fireann	Méadú	27.02.12	BEG	20,000	10,000	10,000	20,000	0	0
Noel Heary	ITS	Fireann	Méadú	23.04.12	BEG	24,375	12,188	12,188	15,000	0	9,375
PJ Organ & Frank Reilly	Monarú	Fireann	Tosú	23.04.12	Prímeáil	26,250	8,750	17,500	13,125	0	13,125
Fergus & Cathy Fleming	ITS	Fireann/ Baineann	Tosú	23.04.12	F/S	6,250	0	6,250	0	6,250	0
Gerry Gaule & Michael Hogan	Monarú	Fireann	Tosú	23.04.12	Prímeáil	11,250	3,750	7,500	5,625	5,625	0
Gerry O' Keffe	Monarú	Fireann	Méadú	23.04.12	BEG	30,000	15,000	15,000	28,940	1,060	0
Ken Loughlin	ITS	Fireann	Tosú	23.04.12	Prímeáil	9,375	3,125	6,250	4,687	0	4,688
Paul & Theresa Doyle	Monarú	Fireann/ Baineann	Méadú	28.05.12	BEG	9,750	4,875	4,875	3,900	1,950	3,900
Irene Frisby	ITS	Baineann	Méadú	28.05.12	BEG	8,000	4,000	4,000	0	0	8,000
Danielo Cardillo	Monarú	Baineann	Tosú	28.05.12	Prímeáil	11,859	3,953	7,906	4,730	4,729	2,400
Mc Cullagh Lupton Quinn	ITS	Fireann	Méadú	24.09.12	BEG	13,250	4,417	8,833	5,625	1,875	5,750
Liam Moylan	Monarú	Fireann	Méadú	24.09.12	F/S	20,000	0	20,000	0	0	20,000
Goatsbridge Fish Processors	Monarú	Fireann/ Baineann	Tosú	24.09.12	Prímeáil	45,000	15,000	30,000	45,000	0	0
Conveyor Technical Solutions	Monarú	Fireann	Méadú	24.09.12	BEG	73,191	36,596	36,595	51,769	0	21,422
Pauline Flynn	Monarú	Fireann/ Baineann	Tosú	10.12.12	Prímeáil	7,500	2,500	5,000	3,750	0	3,750
Mary Moynihan & Thos Farrell	Monarú	Fireann/ Baineann	Tosú	23.04.12	Prímeáil	60,000	20,000	40,000	0	0	60,000
Kathleen Leadbetter	Monarú	Baineann	Méadú	28.05.12	BEG	4,333	2,167	2,167	4,199	134	0
Joe Dalton Intellehealth	ITS	Fireann	Tosú	24.09.12	F/S	5,000	0	5,000	0	5,000	0
Eddie O' Dwyer	Monarú	Fireann	Tosú	24.09.12	F/S	5,000	0	5,000	0	0	5,000
Cloth of Gold	Monarú	Baineann	Méadú	05.11.12	BEG	66,313	33,157	33,157	30,252	0	36,061
Joe Kiely	ITS	Fireann	Tosú	05.11.12	Prímeáil	30,000	10,000	20,000	0	0	30,000
Lorcan Lynch	ITS	Fireann	Méadú	05.11.12	F/S	4,800	0	4,800	0	0	4,800
Gerry Mc Carthy	ITS	Fireann	Tosú	05.11.12	Prímeáil	15,000	5,000	10,000	7,500	0	7,500
Ani Mollereau	Monarú	Baineann	Tosú	10.12.12	Prímeáil	6,750	2,250	4,500	0	0	6,750
Iomlán					24	513,246	196,726	316,520	244,102	26,623	242,521

NOTAÍ



Boird **Fiontar**
Contae agus Cathrach

