

**Comprehensive Income and Expenditure Account**

		2014/15	2013/14
<b>Income</b>	<i>Notes</i>	£	£
Government Departments	2a/2b & 3	259,366	1,636,065
Participating councils	4	26,353	0
Bank Interest		0	0
Other Income		0	0
<b>Total Income</b>		<b>285,719</b>	<b>1,636,065</b>
<b>Expenditure</b>			
Financial Assistance to Beneficiaries	2a/2b & 5	210,192	1,474,421
Employee costs	7	58,548	131,016
Committee Member costs		1,349	1,700
Premises costs		0	0
Supplies and services		0	0
Travel and subsistence costs		1,079	4,010
Administration costs		7,994	12,933
Overhead Contribution	8	6,557	11,985
<b>Total expenditure</b>		<b>285,719</b>	<b>1,636,065</b>
<b>Surplus / (Deficit) for the year</b>		<b>0</b>	<b>0</b>
<b>Other Comprehensive Income and Expenditure</b>		<b>0</b>	<b>0</b>
<b>Total Comprehensive Income and Expenditure</b>		<b>0</b>	<b>0</b>

Annual Accounts  
Year ended 31<sup>st</sup> March 2015



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Balance Sheet as at 31 March 2014

	Notes	2014/15	2013/14
		£	£
<b>Current assets</b>			
Stock		0	0
Debtors	9	60,968	258,747
Prepayments		0	0
Accrued Income		0	0
Cash and Bank		0	0
Petty Cash		0	0
VAT recoverable		0	0
<b>Total assets</b>		<b>60,968</b>	<b>258,747</b>
<b>Current liabilities</b>			
Creditors and accruals	10	60,968	258,747
Bank Overdraft		0	0
VAT payable		0	0
<b>Total current liabilities</b>		<b>60,968</b>	<b>258,747</b>
<b>Net assets</b>		<b>0</b>	<b>0</b>
<b>Financed by:</b>			
General Reserve		0	0

**Comprehensive Income and Expenditure Statement**

	Notes	2014/15 £	2013/14 £
<b>Income</b>			
Participating Councils	3	294,564	50,392
Government Grant	4	7,576	51,887
<b>Total Income</b>		<u>302,140</u>	<u>102,279</u>
<b>Expenditure</b>			
Staff Costs	5	39,849	48,154
Running Costs		6,052	5,507
Capacity Building		1,752	24,737
Election Expenditure		246,265	0
Audit Fee	6	500	3,500
Other Expenses		7,722	20,381
<b>Total Expenditure</b>		<u>302,140</u>	<u>102,279</u>
Surplus / (Deficit) on the provision of Services		<u>0</u>	<u>0</u>
Other Comprehensive Income and Expenditure		0	0
<b>Total Comprehensive Income and Expenditure</b>		<u>0</u>	<u>0</u>

**Balance Sheet**

		2015	2014
	Notes	£	£
Short Term Debtors	7	352,532	83,339
Cash and Cash Equivalents	8	0	0
Current Assets		<u>352,532</u>	<u>83,339</u>
Short Term Creditors	9	352,532	83,339
Current Liabilities		<u>352,532</u>	<u>83,339</u>
Net Assets		<u>0</u>	<u>0</u>
Usable Reserves		0	0
Unusable Reserves		0	0
Net Worth		<u>0</u>	<u>0</u>

Causeway Coast And Glens District Council (Operating in Shadow Form)

Financial Statements

For the period ended 31st March 2015

Comprehensive Income and Expenditure Statement for the period ended 31st March 2015

	<i>Notes</i>	2014/15 £
<b>Income</b>		
Income from Predecessor Councils	<b>3</b>	557,502
Government Grants	<b>4</b>	591,794
<b>Total Income</b>		<b>1,149,296</b>
<b>Expenditure</b>		
Members Costs	<b>5</b>	441,641
Staff Costs	<b>6</b>	399,544
Other Expenditure	<b>7</b>	308,111
<b>Total Expenditure</b>		<b>1,149,296</b>
<b>Surplus on the provision of services</b>		<b>0</b>
<b>Other Comprehensive Income and Expenditure</b>		<b>0</b>
<b>Total Comprehensive Income and Expenditure</b>		<b>0</b>

Causeway Coast And Glens District Council (Operating in Shadow Form)

Financial Statements

For the period ended 31st March 2015

Balance Sheet as at 31st March 2015

	<i>Notes</i>	<b>£</b>
<b>Long Term Assets</b>	<b>8</b>	<b>97,000</b>
Short Term Debtors	<b>9</b>	141,859
<b>Current Assets</b>		<b>141,859</b>
Short Term Creditors	<b>11</b>	238,859
<b>Current Liabilities</b>		<b>238,859</b>
<b>Net Assets</b>		<b>0</b>
Usable Reserves	<b>12</b>	0
Unusable Reserves	<b>12</b>	0
<b>Net Worth</b>		<b>0</b>

These accounts were approved by Causeway Coast And Glens District Council (Operating in Shadow Form) Audit Committee on 29th June 2015.

## The Comprehensive Income and Expenditure Statement

Service Expenditure	Notes	2014/2015				2013/2014	
		Gross Expenditure £	Gross Income £	Net Expenditure £	Gross Expenditure £	Gross Income £	Net Expenditure £
Leisure and Recreational Services	2a	4,382,234	1,162,423	3,219,811	3,659,652	1,203,432	2,456,220
Environmental Services	2a	4,159,635	1,172,464	2,987,171	3,871,426	893,260	2,978,166
DRM and Corporate Management	2a	1,649,966	543,892	1,106,074	732,978	11,500	721,478
Other Services	2a	620,029	286,246	333,783	520,490	383,843	136,647
<b>Cost of Services on Continuing Operations</b>		<b>10,811,864</b>	<b>3,165,025</b>	<b>7,646,839</b>	<b>8,784,546</b>	<b>2,492,035</b>	<b>6,292,511</b>
Other Operating Expenditure	7	0	3,990	(3,990)	0	9,441	(9,441)
Financing and Investment Income and Expenditure	8	703,912	5,859	698,053	668,849	4,569	664,280
<b>Net Operating Expenditure</b>		<b>11,515,776</b>	<b>3,174,874</b>	<b>8,340,902</b>	<b>9,453,395</b>	<b>2,506,045</b>	<b>6,947,350</b>
Taxation and Non-Specific Grant Income	9	0	8,792,742	(8,792,742)	0	8,660,893	(8,660,893)
<b>Surplus on Provision of Services</b>		<b>11,515,776</b>	<b>11,967,616</b>	<b>451,840</b>	<b>9,453,395</b>	<b>11,166,938</b>	<b>1,713,543</b>
Surplus/(Deficit) on revaluation of non-current assets	10c			665,519			576,671
Remeasurements of the Net Defined Benefit Liability (Asset)	20b			(627,000)			1,152,000
<b>Other Comprehensive Income and Expenditure</b>				<b>38,519</b>			<b>1,728,671</b>
<b>Total Comprehensive Income and Expenditure</b>				<b>490,359</b>			<b>3,442,214</b>

## The Balance Sheet

	Note	2015	2014
		£	£
Fixed Assets	10b	27,739,543	24,896,118
<b>LONG TERM ASSETS</b>		<b>27,739,543</b>	<b>24,896,118</b>
Inventories	13	39,487	45,880
Short Term Debtors	11b	1,173,399	1,033,291
Cash and Cash Equivalents	21b	3,503,878	899,739
<b>CURRENT ASSETS</b>		<b>4,716,764</b>	<b>1,978,910</b>
Short Term Borrowing	14a	895,425	724,819
Short Term Creditors	16a	596,680	674,396
<b>CURRENT LIABILITIES</b>		<b>1,492,105</b>	<b>1,399,215</b>
Long Term Provisions	17a /17b	3,550,290	3,522,545
Long Term Borrowing	14b	13,882,432	9,762,147
Other Long Term Liabilities	19c	4,021,000	3,171,000
<b>LONG TERM LIABILITIES</b>		<b>21,453,722</b>	<b>16,455,692</b>
<b>NET ASSETS</b>		<b>9,510,480</b>	<b>9,020,121</b>
Capital Receipts Reserve	22a	263,485	259,495
General Fund	22b	1,203,143	1,419,651
<b>USABLE RESERVES</b>		<b>1,466,628</b>	<b>1,679,146</b>
Capital Adjustment Account	23a	7,905,681	6,966,711
Revaluation Reserve	23b	4,663,745	4,202,589
Pensions Reserve	23c	(4,021,000)	(3,171,000)
Accumulated Absences Account	23d	(69,574)	(77,325)
Provisions Discount Rate Reserve	23e	(224,970)	(299,960)
Landfill Regulations Reserve	23f	(210,030)	(280,040)
<b>UNUSABLE RESERVES</b>		<b>8,043,852</b>	<b>7,340,975</b>
<b>NET WORTH</b>		<b>9,510,480</b>	<b>9,020,121</b>



## The Comprehensive Income and Expenditure Statement

Service Expenditure	Notes	2014/2015				2013/2014	
		Gross Expenditure £	Gross Income £	Net Expenditure £	Gross Expenditure £	Gross Income £	Net Expenditure £
Leisure and Recreational Services	2a	11,041,537	3,655,291	7,386,246	14,219,612	6,276,314	7,943,298
Environmental Services	2a	12,421,981	3,106,939	9,315,042	16,052,745	5,074,015	10,978,730
DRM and Corporate Management	2a	1,583,256	149,937	1,433,319	1,223,470	501,296	722,174
Other Services	2a	1,640,692	695,494	945,198	1,780,906	805,898	975,008
<b>Cost of Services on Continuing Operations</b>		<b>26,687,466</b>	<b>7,607,661</b>	<b>19,079,805</b>	<b>33,276,733</b>	<b>12,657,523</b>	<b>20,619,210</b>
Other Operating Expenditure	7	7,275	0	7,275	0	7,600	(7,600)
Financing and Investment Income and Expenditure	8	2,216,345	106,984	2,109,361	2,142,454	112,784	2,029,670
<b>Net Operating Expenditure</b>		<b>28,911,086</b>	<b>7,714,645</b>	<b>21,196,441</b>	<b>35,419,187</b>	<b>12,777,907</b>	<b>22,641,280</b>
Taxation and Non-Specific Grant Income	9	0	21,940,986	(21,940,986)	0	21,369,076	(21,369,076)
<b>Surplus/(Deficit) on the Provision of Services</b>		<b>28,911,086</b>	<b>29,655,631</b>	<b>744,545</b>	<b>35,419,187</b>	<b>34,146,983</b>	<b>(1,272,204)</b>
Surplus/(Deficit) on revaluation of non-current assets	10c			0			19,759,252
Remeasurements of the Net Defined Benefit Liability (Asset)	20b			(1,806,000)			2,775,000
<b>Other Comprehensive Income and Expenditure</b>				<b>(1,806,000)</b>			<b>22,534,252</b>
<b>Total Comprehensive Income and Expenditure</b>				<b>(1,061,455)</b>			<b>21,262,048</b>

**The Balance Sheet**

	Note	2015	2014
		£	£
Fixed Assets	10b	86,348,626	83,236,267
Long Term Debtors	11a	1,229,837	1,273,370
<b>LONG TERM ASSETS</b>		<b>87,578,463</b>	<b>84,509,637</b>
Inventories	13	21,697	50,438
Short Term Debtors	11b	3,395,500	4,163,472
Cash and Cash Equivalents	23b	2,628,884	2,852,062
<b>CURRENT ASSETS</b>		<b>6,046,081</b>	<b>7,065,972</b>
Bank Overdraft	23b	201,124	0
Short Term Borrowing	14a	1,866,577	1,771,655
Short Term Creditors	17a	3,203,455	4,709,351
<b>CURRENT LIABILITIES</b>		<b>5,271,156</b>	<b>6,481,006</b>
Long Term Provisions	18a /18b	3,394,676	2,994,461
Long Term Borrowing	14b	31,445,313	30,098,358
Other Long Term Liabilities	20c	14,157,534	11,559,464
Capital Grants Receipts in Advance	21	0	25,000
<b>LONG TERM LIABILITIES</b>		<b>48,997,523</b>	<b>44,677,283</b>
<b>NET ASSETS</b>		<b>39,355,865</b>	<b>40,417,320</b>
Capital Receipts Reserve	24a	0	0
Sinking Fund	24e	2,628,884	2,324,440
General Fund	24i	4,051,580	3,793,770
<b>USABLE RESERVES</b>		<b>6,680,464</b>	<b>6,118,210</b>
Capital Adjustment Account	25a	37,753,401	36,655,930
Revaluation Reserve	25b	9,233,988	9,333,196
Pensions Reserve	25c	(14,157,534)	(11,559,464)
Accumulated Absences Account	25d	(154,454)	(130,552)
<b>UNUSABLE RESERVES</b>		<b>32,675,401</b>	<b>34,299,110</b>
<b>NET WORTH</b>		<b>39,355,865</b>	<b>40,417,320</b>

LIMAVADY BOROUGH COUNCIL

Comprehensive Income and Expenditure Statement for the year ended 31 March 2015

	<i>Notes</i>	Gross Expenditure	2014/15 Gross Income	Net Cost	Gross Expenditure	2013/14 Gross Income	Net Cost
		£	£	£	£	£	£
<b>Services Expenditure</b>							
Leisure and Recreational Services	<b>2</b>	5,180,409	1,428,150	3,752,259	6,230,233	1,385,023	4,845,210
Environmental Services	<b>2</b>	4,972,525	514,434	4,458,091	5,022,501	434,848	4,587,653
DRM and Corporate Management	<b>2</b>	925,050	41,452	883,598	808,051	60,885	747,366
Other Services	<b>2</b>	855,038	550,193	304,845	526,779	305,404	221,375
<b>Cost of Services on Continuing Operations</b>	<b>4-6</b>	11,933,022	2,534,229	9,398,793	12,587,564	2,185,960	10,401,604
Other Operating Expenditure	<b>7</b>	21,899	0	21,899	0	0	0
Financing and Investment Income and Expenditure	<b>8</b>	906,084	19,225	886,859	953,390	22,527	930,863
Surplus or Deficit on Discontinued Operations		0	0	0	0	0	0
<b>Net Operating Expenditure</b>		12,861,005	2,553,454	10,307,551	13,540,954	2,208,487	11,332,467
<b>Taxation and Non-Specific Grant Income</b>	<b>9</b>	0	10,458,814	(10,458,814)	0	9,727,145	(9,727,145)
<b>Surplus/(Deficit) on the Provision of Services</b>		12,861,005	13,012,268	151,263	13,540,954	11,935,632	(1,605,322)
Surplus/(Deficit) on revaluation of non-current assets	<b>11a/11b/11d</b>			1,495,038			2,108,528
Impairment losses on non-current assets charged to the Revaluation Reserve	<b>11a/11b/11d</b>			(283,095)			1,301,578
Remeasurements of the Net Defined Benefit Liability (Asset)	<b>21b</b>			(866,000)			1,224,000
<b>Other Comprehensive Income and Expenditure</b>				345,943			4,634,106
<b>Total Comprehensive Income and Expenditure</b>				497,206			3,028,784

**LIMAVADY BOROUGH COUNCIL**  
**Balance Sheet As At 31 March 2015**

	<i>Notes</i>	2014/15 £	2013/14 £
Property Plant & Equipment (PP&E)	<b>11a/11b</b>	27,390,232	25,273,204
Heritage Assets	<b>11d</b>	235,020	235,020
Intangible Assets	<b>11a/11b</b>	21,990	30,644
Long Term Debtors	<b>15a</b>	6,041	7,461
<b>LONG TERM ASSETS</b>		<b>27,653,283</b>	<b>25,546,329</b>
Short Term Investments	<b>16</b>	0	2,431,515
Inventories	<b>14</b>	20,700	40,745
Short Term Debtors	<b>15b</b>	1,925,567	1,754,353
Cash and Cash Equivalents	<b>25b</b>	5,868,510	1,909,607
<b>CURRENT ASSETS</b>		<b>7,814,777</b>	<b>6,136,220</b>
Bank Overdraft	<b>25b</b>	1,208,952	583,196
Short Term Borrowing	<b>17a</b>	506,408	477,418
Short Term Creditors	<b>18a</b>	1,016,580	1,163,497
<b>CURRENT LIABILITIES</b>		<b>2,731,940</b>	<b>2,224,111</b>
Provisions	<b>19</b>	6,978,402	6,764,717
Long Term Borrowing	<b>17b</b>	14,514,239	12,689,396
Other Long Term Liabilities	<b>5c,21c</b>	5,836,000	4,648,000
Capital Grants Receipts in Advance	<b>22</b>	223,800	669,852
<b>LONG TERM LIABILITIES</b>		<b>27,552,441</b>	<b>24,771,965</b>
<b>NET ASSETS</b>		<b>5,183,679</b>	<b>4,686,473</b>
<b>USABLE RESERVES</b>	<b>26a/26b</b>	1,292,166	1,203,609
<b>UNUSABLE RESERVES</b>	<b>26a/26b</b>	3,891,513	3,482,864
<b>NET WORTH</b>		<b>5,183,679</b>	<b>4,686,473</b>

**MOYLE DISTRICT COUNCIL**

**Comprehensive Income and Expenditure Statement for the year ended 31 March 2015**

	<i>Notes</i>	<b>Gross Expenditure</b>	<b>2014/15 Gross Income</b>	<b>Net Cost</b>	<b>Gross Expenditure</b>	<b>2013/14 Gross Income</b>	<b>Net Cost</b>
		£	£	£	£	£	£
<b>Services Expenditure</b>							
Leisure and Recreational Services		2,809,611	712,515	2,087,096	3,172,568	1,095,409	2,077,159
Environmental Services		3,464,497	335,603	3,128,894	3,537,318	417,382	3,119,936
DRM and Corporate Management		994,620	33,030	961,590	799,759	189,858	609,901
Other Services		1,376,700	480,187	896,513	1,573,737	947,120	626,617
<b>Cost of Services on Continuing Operations</b>	<b>4-6</b>	<b>8,645,428</b>	<b>1,561,335</b>	<b>7,084,093</b>	<b>9,083,382</b>	<b>2,649,769</b>	<b>6,433,613</b>
Other Operating Expenditure	<b>7</b>	0	385,492	(385,492)	0	399,289	(399,289)
Financing and Investment Income and Expenditure	<b>8</b>	641,899	14,040	627,860	673,974	15,214	658,760
Surplus or Deficit on Discontinued Operations		0	0	0	0	0	0
<b>Net Operating Expenditure</b>		<b>9,287,327</b>	<b>1,960,867</b>	<b>7,326,461</b>	<b>9,757,356</b>	<b>3,064,272</b>	<b>6,693,084</b>
<b>Taxation and Non-Specific Grant Income</b>	<b>9</b>	<b>0</b>	<b>6,131,498</b>	<b>(6,131,498)</b>	<b>0</b>	<b>6,456,048</b>	<b>(6,456,048)</b>
<b>Surplus/(Deficit) on the Provision of Services</b>		<b>9,287,327</b>	<b>8,092,365</b>	<b>(1,194,962)</b>	<b>9,757,356</b>	<b>9,520,320</b>	<b>(237,036)</b>
Surplus/(Deficit) on revaluation of non-current assets	<b>10a/10b/1 0d</b>			1,398,099			8,170,297
Impairment losses on non-current assets charged to the Revaluation Reserve	<b>10a/10b/1 0d</b>			0			0
Surplus/(Deficit) arising on revaluation of available-for-sale financial assets	<b>25a/25b</b>			0			0
Remeasurements of the Net Defined Benefit Liability (Asset)	<b>20</b>			(569,000)			988,000
<b>Other Comprehensive Income &amp; Expenditure</b>				<b>829,099</b>			<b>9,158,297</b>
<b>Total Comprehensive Income and Expenditure</b>				<b>(365,863)</b>			<b>8,921,261</b>

**MOYLE DISTRICT COUNCIL**  
**Balance Sheet As At 31 March 2015**

	<i>Notes</i>	<b>2014/15</b> £	<b>2013/14</b> £
Property Plant & Equipment (PP&E)	<b>10a/10b</b>	33,246,677	31,756,009
Heritage Assets	<b>10d</b>	135,850	159,000
Investment Properties	<b>10a/10b</b>	0	0
Intangible Assets	<b>10a/10b</b>	530	6,623
Assets Held for Sale	<b>10e</b>	0	0
Long Term Investments	<b>15a</b>	0	0
Investment in Associates and Joint Ventures		0	0
Long Term Debtors	<b>14a</b>	1,053,551	1,053,742
<b>LONG TERM ASSETS</b>		<b>34,436,608</b>	<b>32,975,374</b>
Short Term Investments	<b>15b</b>	0	0
Inventories	<b>13</b>	34,498	38,818
Short Term Debtors	<b>14b</b>	834,548	1,345,075
Cash and Cash Equivalents	<b>24b</b>	1,109,966	1,358,872
Assets Held for Sale	<b>10e</b>	150,000	150,000
<b>CURRENT ASSETS</b>		<b>2,129,012</b>	<b>2,892,765</b>
Bank Overdraft		0	0
Short Term Borrowing	<b>16a</b>	495,241	416,240
Short Term Creditors	<b>17a</b>	543,066	945,090
Provisions	<b>18</b>	0	0
Liabilities in Disposal Groups		0	0
<b>CURRENT LIABILITIES</b>		<b>1,038,307</b>	<b>1,361,330</b>
Long Term Creditors	<b>17b</b>	0	0
Provisions	<b>18</b>	0	0
Long Term Borrowing	<b>16b</b>	9,201,424	8,369,565
Other Long Term Liabilities	<b>5,20</b>	3,810,000	3,009,000
Donated Assets Account	<b>21</b>	0	0
Capital Grants Receipts in Advance	<b>22</b>	24,905	271,397
<b>LONG TERM LIABILITIES</b>		<b>13,036,329</b>	<b>11,649,962</b>
<b>NET ASSETS</b>		<b>22,490,984</b>	<b>22,856,847</b>
<b>USABLE RESERVES</b>	<b>25a/25b</b>	833,644	1,197,829
<b>UNUSABLE RESERVES</b>	<b>25a/25b</b>	21,657,340	21,659,018
<b>NET WORTH</b>		<b>22,490,984</b>	<b>22,856,847</b>