

**Company registration number: 352126**

**Donegal Centre for Independent Living Company Limited by Guarantee**

**(A Company Limited by Guarantee and not having Share Capital)**

**Financial Statements**

**for the financial year ended 31 December 2017**

**Donegal Centre for Independent Living Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

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**Donegal Centre for Independent Living Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

<b>Directors</b>	Frank Larkin Donna Russell Andrew Martin Mc Intyre Roisin Kavanagh Maggie Woods (Resigned 14/11/17) Cath Waugh Sorcha Ward (Resigned 30/06/17) Donal O' Boyle (Resigned 30/06/17)
<b>Secretary</b>	Cath Waugh
<b>Company number</b>	352126
<b>Registered office</b>	Ballymacool Letterkenny Co. Donegal
<b>Business address</b>	Ballymacool Letterkenny Co. Donegal
<b>Auditor</b>	Harvey Mc Crossan Ltd Park House Ballyraine Letterkenny Co. Donegal
<b>Bankers</b>	Bank of Ireland Market Square Letterkenny Co Donegal
<b>Solicitors</b>	Kieran Dillon Quinn Dillon & Co 34 Lower Main Street Letterkenny Co. Donegal

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31/12/17.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Frank Larkin  
Donna Russell  
Andrew Martin Mc Intyre  
Roisin Kavanagh  
Maggie Woods (Resigned 14/11/17)  
Cath Waugh  
Sorcha Ward (Resigned 30/06/17)  
Donal O' Boyle (Resigned 30/06/17)

**Principal activities**

The principal activity of the company is the promotion and development of the concept of independent living for persons with physical and sensory disabilities. To this end, the company engages and provides training to personal assistants who in turn provide support to their leaders. The company is based at its premises at Ballymacool, Letterkenny which is a purpose built facility designed to meet both the training and administrative requirements of the company.

**Development and performance**

The company's gross income has increased slightly on last year. Expenditure has also increased. Overall the net results show a surplus of income over expenditure of €8,549.

**Principal risks and uncertainties**

The principal risk facing the company is the loss of the service contract with the HSE. The company strives to manage this risk by continuing to provide suitably trained personnel to carry out the role of personal assistants. The company has successfully renewed the service contract for the year 2018.

**Dividends**

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

**Events after the end of the reporting period**

There were no post balance sheet events.

**Research and development**

The company did not engage in any research and development activity in the year ended 31/12/17.

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Directors report (continued)**

**Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

This report was approved by the board of directors on 24/05/18 and signed on behalf of the board by:

Roisin Kavanagh  
Director

Cath Waugh  
Director

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Directors responsibilities statement**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS102. The directors have done so on the basis that the company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

**Independent auditor's report to the members of  
Donegal Centre for Independent Living Company Limited by Guarantee**

**Opinion**

We have audited the financial statements of Donegal Centre for Independent Living Company Limited by Guarantee for the year ended 31/12/17 which comprise the income and expenditure account, balance sheet and notes to the financial statements including the summary of significant accounting policies set out in Note 3. The relevant financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31/12/17 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework, FRS102, the Financial Reporting Standard applicable in the UK and Ireland, applying Section 1A of that Standard, and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

**Basis of Opinion**

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

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

**Conclusions relating to Going Concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other Information**

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

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

We have nothing to report in this regard.

**Independent auditor's report to the members of  
Donegal Centre for Independent Living Company Limited by Guarantee (continued)**

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

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

- In our opinion the information given in the directors report is consistent with the financial statements.
- In our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.
- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

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

**Respective responsibilities of directors and auditor**

As explained more fully in the directors responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at:

[http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.



**Independent auditor's report to the members of  
Donegal Centre for Independent Living Company Limited by Guarantee (continued)**

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

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

Anne Kelly

For and on behalf of  
Harvey Mc Crossan Ltd  
Chartered Accountants and Statutory Audit Firm  
Park House  
Ballyraine  
Letterkenny  
Co. Donegal

24/05/18

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Income and expenditure account  
Financial year ended 31/12/17**

	<b>Note</b>	<b>2017</b>	<b>2016</b>
		<b>€</b>	<b>€</b>
<b>Income</b>		2,082,201	2,063,811
Total Income		<u>2,082,201</u>	<u>2,063,811</u>
Administrative expenses		(2,073,652)	(2,033,999)
<b>Surplus/(Deficit)</b>		<u>8,549</u>	<u>29,812</u>
<b>Surplus before taxation</b>	<b>6</b>	<u>8,549</u>	<u>29,812</u>
Tax on surplus	<b>7</b>	-	-
<b>Surplus for the financial year</b>		<u><u>8,549</u></u>	<u><u>29,812</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

**The notes on pages 10 to 14 form part of these financial statements.**

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Balance sheet  
As at 31/12/17**

	Note	2017		2016	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	9	471,654		490,849	
			471,654		490,849
<b>Current assets</b>					
Debtors	10	81,709		158,183	
Cash at bank and in hand		377,372		297,684	
		459,081		455,867	
<b>Creditors: amounts falling due within one year</b>	11	(68,045)		(90,575)	
<b>Net current assets</b>			391,036		365,292
<b>Total assets less current liabilities</b>			862,690		856,141
<b>Creditors: amounts falling due after more than one year</b>	12		(40,000)		(42,000)
<b>Net assets</b>			822,690		814,141
<b>Capital and reserves</b>					
Income and Expenditure Account			822,690		814,141
<b>Members funds</b>			822,690		814,141

The company qualifies as a small company in accordance with Section 280A of the Companies Act 2014. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set down in the Companies Act 2014.

These financial statements were approved by the board of directors on 24/05/18 and signed on behalf of the board by:

Roisin Kavanagh  
Director

Cath Waugh  
Director

**The notes on pages 10 to 14 form part of these financial statements.**

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements  
Financial year ended 31/12/17**

**1. General information**

The company is a company limited by guarantee of its members, registered in Ireland. The address of the registered office is Ballymacool, Letterkenny, Co. Donegal, company Number 352126. The company provides support services to people with physical and sensory disabilities and is a registered charity.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

These financial statements have been prepared in accordance with applicable Irish accounting standards, including 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (FRS 102) issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS102. The directors have done so on the basis that the company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

**Currency**

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Income**

Income earned from Personal Assistant hours charged onwards to various bodies is recognised when the relevant services have been provided. In common with similar charitable organisations, a proportion of income is derived from fundraising activities. This income is recognised only when received in the form of assets or cash.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/17**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 4%	Straight line
Fittings fixtures and equipment	- 12.5%	Straight line
Motor vehicles	- 20%	Reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Grants received in respect of capital expenditure are treated as a deferred credit and are amortised to the Income and Expenditure account on the same basis as the related assets are depreciated in line with ensuring the value of this right decreases in accordance with the fall in future benefits that are expected to be received. Revenue grants or grants and assistance received to fund non-capital expenditure are credited to the Income and Expenditure account in the period in which the relevant expenditure is incurred.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**4. Limited by guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €1.

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/17**

**5. Staff costs**

The average number of persons employed by the company during the financial year was 172 (2016: 175).

The aggregate payroll costs incurred during the financial year were:

	<b>2017</b>	2016
	€	€
Wages and salaries	1,538,006	1,545,573
Social insurance costs	140,986	141,939
Other retirement benefit costs	11,999	10,547
	<u>1,690,991</u>	<u>1,698,059</u>

**6. Surplus before tax**

Surplus is stated after charging/(crediting):

	<b>2017</b>	2016
	€	€
Depreciation of tangible assets	29,479	26,432
Amortisation of capital grants	(2,000)	(2,000)
	<u>27,479</u>	<u>24,432</u>

**7. Taxation**

Donegal Centre for Independent Living Company Limited by Guarantee is exempt from taxation due to its charitable status, CHY no. 16580.

**8. Appropriations of Income and Expenditure Account**

	<b>2017</b>	2016
	€	€
At the start of the financial year	814,141	784,329
Surplus for the financial year	8,549	29,812
<b>At the end of the financial year</b>	<u>822,690</u>	<u>814,141</u>

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/17**

**9. Tangible assets**

	Freehold property €	Fixtures, fittings and equipment €	Motor vehicles €	<b>Total</b> €
<b>Cost</b>				
At 01/01/17	537,766	72,537	8,750	619,053
Additions	-	368	13,500	13,868
Disposals	-	-	(8,750)	(8,750)
<b>At 31/12/17</b>	<u>537,766</u>	<u>72,905</u>	<u>13,500</u>	<u>624,171</u>
<b>Depreciation</b>				
At 01/01/17	78,676	44,362	5,166	128,204
Charge for the financial year	21,510	5,269	2,700	29,479
Disposals	-	-	(5,166)	(5,166)
<b>At 31/12/17</b>	<u>100,186</u>	<u>49,631</u>	<u>2,700</u>	<u>152,517</u>
<b>Carrying amount</b>				
<b>At 31/12/17</b>	<u>437,580</u>	<u>23,274</u>	<u>10,800</u>	<u>471,654</u>
At 31/12/16	<u>459,090</u>	<u>28,175</u>	<u>3,584</u>	<u>490,849</u>

**10. Debtors**

	<b>2017</b> €	2016 €
Trade debtors	78,220	155,558
Other debtors	150	1,000
Prepayments	3,339	1,625
	<u>81,709</u>	<u>158,183</u>

**11. Creditors: amounts falling due within one year**

	<b>2017</b> €	2016 €
Trade creditors	851	4,334
Other creditors including tax and social insurance	54,757	83,269
Accruals	12,437	2,972
	<u>68,045</u>	<u>90,575</u>

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/17**

**12. Creditors: amounts falling due after more than one year**

	<b>2017</b>	2016
	<b>€</b>	€
Deferred income	40,000	42,000

**13. Events after the end of the reporting period**

There were no significant adjusting or non-adjusting post balance sheet events.

**14. Going Concern**

As described in the directors' report, the company provides support services to individuals who have physical and sensory disabilities. The company's activities are largely financed by funding from the Health Service Executive. In the year to 31/12/17, the funding amounted to € 1,579,551 which equates to 76% of the company's gross income.

Confirmation has been received from the HSE that funding will continue for the duration of 2018. The directors consider that this funding is vital for the company to continue as a going concern.

The directors have a reasonable expectation that the company will continue to receive an adequate level of financial support from the Health Service Executive to allow the company to continue into the future. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**15. Approval of financial statements**

The board of directors approved these financial statements for issue on 24 May 2018.



**Donegal Centre for Independent Living Company Limited by Guarantee  
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**The following pages do not form part of the statutory accounts.**

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Detailed Income and Expenditure account  
Financial year ended 31/12/17**

	<b>2017</b>	2016
	€	€
<b>Income</b>		
HSE Receipts	1,579,551	1,598,596
Direct Payments	116,785	121,900
LYIT Receipts	109,625	71,960
Cheshire Ireland	-	19,287
Fundraising & Events a/c	4,766	4,234
Other Funding	2,800	4,950
Transport Income	3,325	703
DSP - CE Project Income	256,498	227,847
Social Welfare Maternity & Sick Pay Refunds	-	4,512
Room Hire & Photocopying	3,999	2,340
Office Rental	1,785	3,605
Other PA Services	967	3,877
Supplied Training	2,100	-
	<u>2,082,201</u>	<u>2,063,811</u>
	2,082,201	2,063,811
	100.0%	100.0%
<b>Overheads</b>		
Administrative expenses	(2,073,652)	(2,033,999)
	<u>(2,073,652)</u>	<u>(2,033,999)</u>
	(2,073,652)	(2,033,999)
<b>Surplus/(Deficit)</b>	8,549	29,812
<b>Surplus/(Deficit) percentage</b>	0.4%	1.4%
<b>Surplus before taxation</b>	<u>8,549</u>	<u>29,812</u>

**Donegal Centre for Independent Living Company Limited by Guarantee**  
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**Detailed Income and expenditure account (continued)**  
**Financial year ended 31/12/17**

	2017	2016
	€	€
<b>Overheads</b>		
<b>Administrative expenses</b>		
Personal Assistants - Wages and salaries	1,309,217	1,328,439
Core Staff - Wages and Salaries	216,597	212,074
Project Staff - Wages and Salaries	12,192	5,060
Employer's PRSI - Personal Assistants	117,118	119,831
Employer PRSI - Core Staff	22,674	21,678
Employer PRSI - Project Staff	1,194	430
Staff pension costs - defined contribution	11,999	10,547
Other Personal Assistant Costs	3,394	-
Course fees & training costs	39,180	33,995
Rates	501	263
Insurance	9,814	7,559
Light and heat	3,783	4,565
Security and maintenance	4,283	1,003
Protective Clothing	1,438	981
Printing, postage and stationery	7,129	5,588
Advertising	-	209
Telephone	1,639	1,592
Computer & Database costs	4,708	6,117
Motor Van Expenses	2,704	1,520
Travel expenses	6,597	3,802
Fundraising & Events Expenses	2,893	2,325
Irish Aid - Amounts refunded	-	2,570
Consultancy fees	2,215	4,317
Auditors remuneration	3,710	3,710
Bank charges	501	523
Bike to Work Expenses	1,850	1,000
CE Project Expenditure	256,498	227,847
General expenses	1,761	2,022
Amortisation of Grants	(2,000)	(2,000)
Depreciation of tangible assets	29,479	26,432
Gain/loss on disposal of tangible assets	584	-
	<u>2,073,652</u>	<u>2,033,999</u>