

Company registration number: 435920

North West Alcohol Forum Company Limited by Guarantee

Financial statements

for the financial year ended 31 December 2017

North West Alcohol Forum Company Limited by Guarantee

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**North West Alcohol Forum Company Limited by Guarantee
Company limited by guarantee**

Directors and other information

Directors	Mr Pat Harvey Ms Shauna McClenaghan Ms Mary Hough Mr Paul Stewart Mr David Gunne (Resigned 19 May 2017) Ms Janet Gaynor Mr Billy Bennett Ms Loraine Thompson Ms Anne Burke
Secretary	Ms Shauna McClenaghan
Company number	435920
Registered office	Unit B9 Enterprise Fund Business Centre Ballyraine Letterkenny Co. Donegal
Auditor	John Burke & Company Curraghamone Ballybofey County Donegal
Bankers	Ulster Bank Main Street Letterkenny County Donegal
Solicitors	VP McMullin Port Road Letterkenny Co. Donegal

North West Alcohol Forum Company Limited by Guarantee

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2017.

Directors

The names of the persons who at any time during the financial year were directors of the company are as listed on the "directors and other information" page.

The company is limited by guarantee and consequently does not have any share capital. Accordingly the directors do not have any interest in the capital of the company. One third of the directors retire at the annual general meeting of the company with those who retire being those who have been longest in office since the last election. Retiring directors are eligible for re-election.

Principal activities, business review and future developments

The principal activities of the company are:

(A) The Alcohol Forum

The Alcohol Forum works with individual's families and communities to prevent and reduce alcohol harm in Ireland. The Alcohol Forum is the only alcohol charity in Ireland working at a community level to reduce alcohol consumption levels through the implementation of best practice/needs-led/structured activity on community mobilisation and community action on alcohol.

Working through evidence informed programmes, research, training, resource development and education the Alcohol Forum promotes the value of community action on alcohol as a means to better outcomes for the safety and wellbeing of children, families, and society. The following are the key programmes run by the Alcohol Forum:

- (i) The Community Action on Alcohol programme works with and facilitates community responses to alcohol at a local level.
- (ii) The Families Matter programme works to develop multi agency responses by promoting and supporting evidence informed approaches in working with families through the Moving Parents and Children Together (M-PACT) programme, Strengthening Families Programme, Advocacy services and Hidden Harm training.
- (iii) The Alcohol Related Brain Injury (ARBI) programme supports individuals and their carers through our care co-ordination service, and by the provision of resources and training for professionals and carers.

(B) Jigsaw Donegal

The company acts as fiscal agent for the Jigsaw Donegal project and receives funding specifically for this project from the HSE and Jigsaw National. This funding is restricted and can only be used for the Jigsaw project.

The company employs five staff on behalf of the funders to work directly in providing services for Jigsaw. The funding agencies have undertaken a review of the activities and structure of the Jigsaw Donegal project subsequent to the year end. The restructuring may result in the company ceasing to act as fiscal agent for the Jigsaw Donegal project in due course.

The Alcohol Forum activity within the company has a core deficit and this has resulted in a further trading loss during the year under review as expected. The Alcohol Forum appointed a fundraiser in late 2016 to address this issue. A strong fundraising pipeline has been developed to-date which the directors believe will have a high conversion rate from H2 2018 onwards.

It is the intention of the director's to continue to administer programmes that meet the company's overall aims and objectives.

North West Alcohol Forum Company Limited by Guarantee

Directors report (continued)

Principal risks and uncertainties

The company is dependant on funding from the HSE and TUSLA. Funding is allocated on an annual basis by both organisations.

Events after the end of the reporting period

The directors are not aware of any events or circumstances after the balance sheet date that require disclosure in the financial statements.

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 our registered office.

Relevant audit information

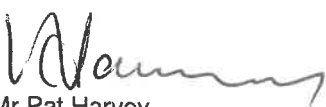
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- 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.

Auditors

The auditors, John Burke & Company, have indicated their willingness to continue in office in accordance with the provisions of Sections 380 to 385 of the Companies Act 2014.

This report was approved by the board of directors on 29 June 2018 and signed on behalf of the board by:



Mr Pat Harvey
Director



Ms Shauna McClenaghan
Director

North West Alcohol Forum Company Limited by Guarantee

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. 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 profit or loss 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 profit or loss 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
North West Alcohol Forum Company Limited by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of North West Alcohol Forum Company Limited by Guarantee for the financial year ended 31 December 2017 which comprise the profit and loss account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The 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.

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 December 2017 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, 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 thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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
North West Alcohol Forum Company Limited by Guarantee**

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; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and 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 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

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

**Independent auditor's report to the members of
North West Alcohol Forum Company Limited by Guarantee**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Our 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 auditor's 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.



Mr John Burke (Statutory Auditor)

For and on behalf of
John Burke & Company
Chartered Accountants and Registered Auditor
Curraghmore
Ballybofey
County Donegal

29 June 2018

North West Alcohol Forum Company Limited by Guarantee

**Profit and loss account
Financial year ended 31 December 2017**

	Note	2017 €	2016 €
Income	5	844,513	793,498
Gross profit		<u>844,513</u>	<u>793,498</u>
Administrative expenses		(881,699)	(885,558)
Operating loss		<u>(37,186)</u>	<u>(92,060)</u>
Other interest receivable and similar income		11	42
Loss before taxation		<u>(37,175)</u>	<u>(92,018)</u>
Tax on loss	7	-	-
Loss for the financial year		<u><u>(37,175)</u></u>	<u><u>(92,018)</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 16 form part of these financial statements.

North West Alcohol Forum Company Limited by Guarantee


**Balance sheet
As at 31 December 2017**

	Note	2017		2016	
		€	€	€	€
Fixed assets					
Tangible assets	9	12,242		17,161	
			12,242		17,161
Current assets					
Debtors	10	34,088		25,041	
Cash at bank and in hand		221,507		272,505	
		255,595		297,546	
Creditors: amounts falling due within one year	11	(109,655)		(119,350)	
Net current assets			145,940		178,196
Total assets less current liabilities			158,182		195,357
Net assets			158,182		195,357
Capital and reserves					
Profit and loss account			158,182		195,357
Members funds			158,182		195,357

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 29 June 2018 and signed on behalf of the board by:


Mr Pat Harvey
Director


Ms Shauna McClenaghan
Director

The notes on pages 10 to 16 form part of these financial statements.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements Financial year ended 31 December 2017

1. General information

The company is a Company Limited by Guarantee (CLG) and consequently does not have any share capital. The company is registered in Ireland. The address of the registered office is Unit B9, Enterprise Fund Business Centre, Ballyraine, Letterkenny, Co. Donegal. The company has been granted Charitable Status by the Revenue Commissioners (CHY 17835).

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

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.

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

Income

Income includes (a) grants and other state funding, and (b) other income including conference fees, donations and other fundraising. Income from grants and other state funding is inclusive of funding received during the year and funding claims outstanding at the year end. Funding received in advance is treated as deferred income and is disclosed as a creditor falling due within one year. Other income is recognised in the financial statements when earned.

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.

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:

Fittings fixtures and equipment - 15% straight line

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.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2017

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.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Going concern

The Alcohol Forum activity within the company has a core deficit and as a result the company continues to incur trading losses. The losses are funded from existing reserves. The company has put in place measures to address this issue including generating additional income and cost reduction measures. The directors are confident that the company will return to profitability during 2020 and that it will have sufficient resources to enable it to continue in operational existence for the foreseeable future. Accordingly the directors deem it appropriate to prepare the financial statements on a going concern basis.

5. Income

Income arises from:

	2017	2016
	€	€
Grants and other state funding	781,232	729,814
Other income	63,281	63,684
	<u>844,513</u>	<u>793,498</u>

The whole of the income is attributable to the principal activity of the company which is wholly undertaken in Ireland.

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2017**

Details of grants and other state funding received:

Grant 1

Agency	TUSLA
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Family Matters - Strengthening Families Programme
Purpose of grant	Support of staff wages, operating costs and project costs relating to the delivery of services for the Family Matters project.
Total Grant	€50,000
Term	Expires 31 December 2017
Accounting for grants:	
- Grant deferred at 1 January 2017	€Nil
- Grant received during the year	€50,000
- Grant taken to income for the year	€50,000
- Grant deferred at 31 December 2017	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 2

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Health & Wellbeing, Local HSE services & National Lottery Funding
Purpose of grant	Support of staff wages, operating costs and project costs relating to core activities, the Strengthening Families Programme, the Community Action on Alcohol Project, the M-PACT project and training and resource development.
Total Grant	€471,362
Term	Expires 31 December 2017
Accounting for grants:	
- Grant deferred at 1 January 2017	€51,086
- Grant received during the year	€411,886
- Grant taken to income for the year	€471,362
- Grant deferred at 31 December 2017	€18,385
- Grant receivable at 31 December 2017	€26,775
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2017

Grant 3

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Youth mental health
Purpose of grant	Support of staff wages, operating costs and project costs relating to the Jigsaw project.
Total Grant	€135,000
Term	Expires 31 December 2017
Accounting for grants:	
- Grant deferred at 1 January 2017	€Nil
- Grant received during the year	€135,000
- Grant taken to income for the year	€135,000
- Grant deferred at 31 December 2017	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 4

Agency	Jigsaw National
Sponsoring Government Department	Department of Health
Grant Programme	Jigsaw Donegal - Youth mental health
Purpose of grant	Support of staff wages and operating costs relating to the delivery of services at Jigsaw Donegal
Total Grant	€124,870
Term	Expires 31 December 2017
Accounting for grants:	
- Grant deferred at 1 January 2017	€41,623
- Grant receivable at 1 January 2017	€21,081
- Grant received during the year	€159,218
- Grant taken to income for the year	€124,870
- Grant deferred at 31 December 2017	€54,890
- Grant receivable at 31 December 2017	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2017**

6. Staff costs

The average number of persons employed by the company during the financial year was 16 (2016: 15).

The aggregate payroll costs incurred during the financial year were:

	2017	2016
	€	€
Wages and salaries	576,537	523,707
Social insurance costs	61,954	56,313
	<u>638,491</u>	<u>580,020</u>

Number of employees by salary range:

	2017	2016
	Number	Number
€60,000 to €70,000	1	1
€70,000 +	-	-

The directors did not receive any remuneration during the year under review (2016: €Nil).

7. Taxation

The company has been granted charitable status by the Revenue Commissioners (CHY 17835). As a consequence the company is not liable to taxation on its profit/loss on ordinary activities.

The company is compliant with relevant circulars relating to taxation, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similiar Type Payments".

8. Appropriations of profit and loss account

	2017	2016
	€	€
At the start of the financial year	195,357	287,375
Loss for the financial year	(37,175)	(92,018)
At the end of the financial year	<u>158,182</u>	<u>195,357</u>

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2017**

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2017 and 31 December 2017	46,935	46,935
Depreciation		
At 1 January 2017	29,774	29,774
Charge for the financial year	4,919	4,919
At 31 December 2017	<u>34,693</u>	<u>34,693</u>
Carrying amount		
At 31 December 2017	12,242	12,242
At 31 December 2016	<u>17,161</u>	<u>17,161</u>

10. Debtors

	2017 €	2016 €
Trade debtors	30,824	21,081
Other debtors	-	696
Prepayments	3,264	3,264
	<u>34,088</u>	<u>25,041</u>

11. Creditors: amounts falling due within one year

	2017 €	2016 €
Payments received on account	85,425	92,709
Other creditors including tax and social insurance	15,762	17,103
Accruals	8,468	9,538
	<u>109,655</u>	<u>119,350</u>

12. Limited by guarantee

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

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2017**

13. Contingent assets and liabilities

Grants and funding received from various funding agencies, or parts thereof, may be repayable in the future under certain circumstances.

14. Ethical standards

In common with many other businesses of our size and nature our auditors prepare and submit returns to the tax authorities, prepare and submit returns to the Companies Registration Office and assist with the preparation of the financial statements.

15. Accounting periods

The current accounts are for the year ended 31 December 2017. The comparative accounts are for the year ended 31 December 2016.

16. Approval of financial statements

The board of directors approved these financial statements for issue on 29 June 2018.

North West Alcohol Forum Company Limited by Guarantee

The following pages do not form part of the statutory accounts.

North West Alcohol Forum Company Limited by Guarantee

**Detailed profit and loss account
Financial year ended 31 December 2017**

	2017	2016
	€	€
Turnover		
TUSLA (Child and Family Agency)	50,000	51,343
HSE	606,362	529,316
Headstrong - Jigsaw Programme	124,870	149,155
Other income	63,281	63,684
	<u>844,513</u>	<u>793,498</u>
Gross profit	844,513	793,498
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	(881,699)	(885,558)
	<u>(881,699)</u>	<u>(885,558)</u>
Operating loss	(37,186)	(92,060)
Operating loss percentage	4.4%	11.6%
Other interest receivable and similar income	11	42
Loss before taxation	<u>(37,175)</u>	<u>(92,018)</u>

North West Alcohol Forum Company Limited by Guarantee

**Detailed profit and loss account (continued)
Financial year ended 31 December 2017**

	2017	2016
	€	€
Overheads		
Administrative expenses		
Wages and salaries	576,537	523,707
Employer's PRSI contributions	61,954	56,313
Training (staff and programme delivery)	18,113	13,453
Programme costs	65,924	128,178
Rent & rates	45,645	34,938
Insurance	4,487	4,719
Light and heat	7,997	7,485
Repairs and maintenance	9,287	8,220
Printing, postage and stationery	8,147	7,546
Advertising	7,124	7,652
Telephone	7,545	8,762
Travelling and subsistence	37,923	29,917
Legal and professional	13,369	12,609
Recruitment costs	-	410
Fundraising fees	4,920	28,487
Accountancy fees	2,214	2,214
Bank charges	519	585
General expenses	470	620
Subscriptions	4,605	4,824
Depreciation of tangible assets	4,919	4,919
	<u>881,699</u>	<u>885,558</u>