Company registration number: 256271

# Rape Crisis and Sexual Abuse Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

## Financial statements

for the financial year ended 31 December 2023

**Rape Crisis and Sexual Abuse Counselling Centre CLG**
**(A Company Limited by Guarantee and not having Share Capital)**

## Contents

**Rape Crisis and Sexual Abuse Counselling Centre CLG**
**Company limited by guarantee**

## Directors and other information

| | |
|---|---|
| **Directors** | Parvez Butt<br>Suzanne Donnelly (Resigned 5 July 2023)<br>Bernadette Linnane<br>Helen Barr (Resigned 12 September 2023)<br>Sorcha Carroll<br>Blaithin Gallagher (Appointed 16 May 2023)<br>Ruth Maxwell (Appointed 16 May 2023)<br>Oonagh Monahan (Appointed 16 May 2023) |
| **Secretary** | Ruth Maxwell (Appointed 12/09/2023)<br>Helen Barr (Resigned 12/09/2023) |
| **Company number** | 256271 |
| **Registered office** | Kempten House<br>Kempten Parade<br>Sligo<br>Co Sligo |
| **Business address** | Kempten House<br>Kempten Parade<br>Sligo<br>Co Sligo |
| **Auditor** | KBG Accountants<br>Statutory Audit Firm<br>18 Railway Road<br>Cavan<br>Co Cavan |
| **Bankers** | Bank of Ireland<br>Stephen Street<br>Sligo<br>Co Sligo |

## Rape Crisis and Sexual Abuse Counselling Centre CLG
## (A Company Limited by Guarantee and not having Share Capital)

## Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2023.

**Directors and secretary**

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

Parvez Butt
Suzanne Donnelly (Resigned 5 July 2023)
Bernie Anne Linnane
Helen Barr
Sorcha Carroll

Blaithin Gallagher (Appointed 16 May 2023)
Ruth Maxwell (Appointed 16 May 2023)
Oonagh Monahan (Appointed 16 May 2023)

The secretary who served the financial year up to 12/09/2023 was Helen Barr.

The secretary who served the financial year up from 12/09/2023 onwards was Ruth Maxwell.

**Principal activities**

Meeting the needs of those who have suffered sexual abuse recently or in the past, providing crisis counselling, ongoing counselling, education and awareness raising.

**Development and performance**

The company's performance is consistent with prior years.

**Financial Results**

The surplus/(deficit) for the financial year after providing for depreciation amounted to €39,857 (2022 - €22,707). At the end of the financial year, the company has assets of €127,474 (2022 - €96,404) and liabilities of €8,975 (2022 - €17,762). The net assets of the company have increased by €37,340.

**Likely future developments**

The company plans to continue its present activities and current trading levels.

**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 Kempten House, Kempten Parade, Sligo.

**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.

**Auditors**
In accordance with Section 383(2) of the Companies Act 2014, the auditors, KBG Accountants will continue in office.

This report was approved by the board of directors on ............................. and signed on behalf of the board by:

| | |
|---|---|
| **Parvez Butt** | **Ruth Maxwell** |
| **Director** | **Director** |

## 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 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.

This report was approved by the board of directors on ............................. and signed on behalf of the board by:

| | |
|---|---|
| ..................................... | ..................................... |
| **Parvez Butt** | **Ruth Maxwell** |
| **Director** | **Director** |

**Independent auditor's report to the members of**
**Rape Crisis and Sexual Abuse Counselling Centre CLG**

## Report on the audit of the financial statements

### *Opinion*

We have audited the financial statements of Rape Crisis and Sexual Abuse Counselling Centre CLG for the financial year ended 31 December 2023 which comprise the income and expenditure account, balance sheet, statement of changes in equity 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 2023 and of its surplus 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Conclusions relating to going concern*

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.

***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 has 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**
**Rape Crisis and Sexual Abuse Counselling Centre CLG (continued)**

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.

**Patrick Keavney**

**For and on behalf of**
**KBG Accountants**
**Statutory Audit Firm**
**18 Railway Road**
**Cavan**
**Co Cavan**

**Rape Crisis and Sexual Abuse Counselling Centre CLG**
**(A Company Limited by Guarantee and not having Share Capital)**

## Income and Expenditure account
## Financial year ended 31 December 2023

| | Note | **2023** € | 2022 € |
|---|---|---|---|
| **Income** | **5** | 392,309 | 340,219 |
| Expenditure | | (357,918) | (317,121) |
| Other operating income | | 5,573 | - |
| **Surplus before tax** | | 39,964 | 23,098 |
| Other interest receivable and similar income | | 17 | 17 |
| Interest payable and similar expenses | | (124) | (408) |
| Tax on surplus | | - | - |
| **Surplus for the financial year and total comprehensive income** | | 39,857 | 22,707 |

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

These financial statements were approved by the board of directors on ............................. and signed on behalf of the board by:

**Parvez Butt**
**Director**

**Ruth Maxwell**
**Director**

**The notes on pages 11 to 16 form part of these financial statements.**

## Balance sheet
**As at 31 December 2023**

| | | **2023** | | 2022 | |
|---|---|---|---|---|---|
| | **Note** | **€** | **€** | € | € |
| **Fixed assets** | | | | | |
| Tangible assets | **8** | 7,260 | | 15,694 | |
| | | | 7,260 | | 15,694 |
| **Current assets** | | | | | |
| Debtors | **9** | 9,429 | | 4,846 | |
| Cash at bank and in hand | | 110,785 | | 75,864 | |
| | | 120,214 | | 80,710 | |
| **Creditors: amounts falling due within one year** | **11** | (8,975) | | (17,762) | |
| **Net current assets** | | | 111,239 | | 62,948 |
| **Total assets less current liabilities** | | | 118,499 | | 78,642 |
| **Net assets** | | | 118,499 | | 78,642 |
| **Capital and reserves** | | | | | |
| Income and expenditure account | | | 118,499 | | 78,642 |
| **Members funds** | | | 118,499 | | 78,642 |

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 ............................. and signed on behalf of the board by:

**Parvez Butt**
**Director**

**Ruth Maxwell**
**Director**

**The notes on pages 11 to 16 form part of these financial statements.**

**Rape Crisis and Sexual Abuse Counselling Centre CLG**
**(A Company Limited by Guarantee and not having Share Capital)**

## Statement of changes in equity
## Financial year ended 31 December 2023

| | Retained surplus | Total |
|---|---|---|
| | € | € |
| **At 1 January 2022** | 55,935 | 55,935 |
| Surplus for the financial year | 22,707 | 22,707 |
| **Total comprehensive income for the financial year** | 22,707 | 22,707 |
| **At 31 December 2022 and 1 January 2023** | 78,642 | 78,642 |
| Surplus for the financial year | 39,857 | 39,857 |
| **Total comprehensive income for the financial year** | 39,857 | 39,857 |
| **At 31 December 2023** | 118,499 | 118,499 |

## 1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Kempten House, Kempten Parade, Sligo, Co Sligo.

## 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 going concern basis and in accordance with the historical cost convention , as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

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

### Income

Income comprises of grants and donations received or receivable for the accounting period as adjusted for income yet to have matching expenditure incurred.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received and adjusted for related expenditure yet to be incurred.

### 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 income and expenditure. 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 income and expenditure.

**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:

| | | | |
|---|---|---|---|
| Plant and machinery | - | 20% | straight line |
| Fittings fixtures and equipment | - | 20% | 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.

**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.

**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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in income and expenditure, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in income and expenditure immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in income and expenditure immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**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 income and expenditure 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 €1.27.

## 5. State funding

| | |
|---|---|
| **Agency** | **TUSLA** |
| (a) Name of grant agency: | Child and Family Agency |
| (b) Name of grant programme: | TUSLA services |
| (c) Purpose of Grant : | Support domestic, sexual and gender based violence services |
| (d) Accounting for grants | |
| Total grant paid in the year: | €382,512 |
| Total grant taken to income in the year: | €382,512 |
| Funds due at year end: | €0 (2022 - €0) |
| Funds deferred at year end: | €0 (2022 - €0) |
| (e) Capital grants: | No |
| (f) Number of employees whose total employee benefits exceed €60,000 | One |
| (g) Restrictions on use: | The grant is used for the payment of overheads associated with the operation of the service. |
| (h) Tax Clearance : | Yes |

## 6. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2022: -).

The aggregate payroll costs incurred during the financial year were:

| | **2023** | 2022 |
|---|---|---|
| | **€** | € |
| Wages and salaries | 156,849 | 145,024 |
| Other retirement benefit costs | 8,069 | 7,944 |
| | 164,918 | 152,968 |

## 7. Appropriations of income and expenditure account

| | **2023** | 2022 |
|---|---|---|
| | **€** | € |
| At the start of the financial year | 78,642 | 55,935 |
| Surplus for the financial year | 39,857 | 22,707 |
| **At the end of the financial year** | 118,499 | 78,642 |

## 8. Tangible assets

| | **Plant and machinery** | **Fixtures, fittings and equipment** | **Total** |
|---|---|---|---|
| | € | € | **€** |
| **Cost** | | | |
| At 1 January 2023 | 30,423 | 55,467 | 85,890 |
| Additions | - | 523 | 523 |
| **At 31 December 2023** | 30,423 | 55,990 | 86,413 |
| **Depreciation** | | | |
| At 1 January 2023 | 28,407 | 41,790 | 70,197 |
| Charge for the financial year | 1,272 | 7,684 | 8,956 |
| **At 31 December 2023** | 29,679 | 49,474 | 79,153 |
| **Carrying amount** | | | |
| **At 31 December 2023** | 744 | 6,516 | 7,260 |
| At 31 December 2022 | 2,016 | 13,677 | 15,693 |

## 9. Debtors

| | **2023** | 2022 |
|---|---|---|
| | **€** | € |
| Prepayments | 9,429 | 4,846 |

## 10. Cash and cash equivalents

| | 2023 | 2022 |
|---|---|---|
| | € | € |
| Cash at bank and in hand | 110,785 | 75,864 |

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

| | 2023 | 2022 |
|---|---|---|
| | € | € |
| Amounts owed to credit institutions | - | 5,648 |
| Trade creditors | - | 683 |
| Other creditors including tax and social insurance | 7,375 | 7,089 |
| Accruals | 1,600 | 4,342 |
| | 8,975 | 17,762 |

## 12. Events after the end of the reporting period

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

## 13. Income reserve statement

The Board of Directors have adopted a reserve policy which aims to hold minimum reserve of approximately three months running cost to fund unexpected expenditure shortfalls in income and to ensure they can cover committed expenditure if funding from a particular source is reduced or discontinued.

## 14. Approval of financial statements

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

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

**Rape Crisis and Sexual Abuse Counselling Centre CLG**
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed income and expenditure account**
**Financial year ended 31 December 2023**

| | **2023** | 2022 |
|---|---|---|
| | **€** | € |
| **TUSLA** | | |
| **Income** | | |
| TUSLA Child and Family Agency | 382,512 | 331,958 |
| Fundraising & Donations | 6,557 | 5,261 |
| RCNI - Court, Garda Accompanyment | 640 | - |
| Training Income | 800 | 3,000 |
| Grants | 1,800 | - |
| | 392,309 | 340,219 |
| **Expenditure** | | |
| Wages and salaries | (156,849) | (145,024) |
| Staff pension costs - defined contribution | (8,069) | (7,944) |
| Other staff costs | - | (505) |
| Staff training | (10,146) | (1,153) |
| Rent payable | (33,017) | (27,992) |
| Sessional counselling | (84,646) | (68,729) |
| Supervision | (4,307) | (3,576) |
| Insurance | (2,483) | (2,104) |
| Volunteer expenses | (492) | (632) |
| Light and heat | (10,738) | (10,374) |
| Cleaning | (2,120) | (2,040) |
| Repairs and maintenance | (3,447) | (5,202) |
| Membership and subscriptions | (2,321) | (978) |
| Printing, postage and stationery | (5,348) | (9,496) |
| Advertising | (1,521) | (426) |
| Telephone | (2,659) | (1,857) |
| Computer costs | (1,826) | (6,716) |
| Recruitment | (180) | - |
| Travel and subsistence | (10,096) | (6,119) |
| Legal and professional | (1,125) | (1,950) |
| Bookeeping and payroll costs | (600) | (1,005) |
| Auditors remuneration | (1,619) | (923) |
| Bank charges | (212) | (219) |
| General expenses | (2,410) | (1,295) |
| Security systems | (2,731) | (973) |
| Water rates | - | (213) |
| Depreciation | (8,956) | (9,676) |
| | (357,918) | (317,121) |
| **Other operating income** | | |
| Other income | 5,573 | - |
| | 5,573 | - |
| **Net surplus** | 39,964 | 23,098 |