

Company Number: 453960

**Tipperary Volunteer Centre CLG**  
**Directors' Report and Financial Statements**  
**for the year ended 31 December 2018**

**Susan Morrissey**  
**Chartered Accountants & Registered Auditors**  
**Canopy Street**  
**Cashel**  
**Co Tipperary**  
**Republic of Ireland**

# Tipperary Volunteer Centre CLG

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Appendix to the Independent Auditor's Report	9
Income and Expenditure Account	10
Balance Sheet	11
Reconciliation of Members' Funds	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 16
Supplementary Information on Income and Expenditure Account	18

## **Tipperary Volunteer Centre CLG**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Filippo Guida Julie White Ciaran Lynch Margo Hayes Sr Mary Walsh Cathy Jones Natasha O'Keeffe Avril Wilson
<b>Company Secretary</b>	Ciaran Lynch
<b>Company Number</b>	453960
<b>Registered Office and Business Address</b>	Chapel Lane Cashel Co Tipperary
<b>Auditors</b>	Susan Morrissey Chartered Accountants & Registered Auditors Canopy Street Cashel Co Tipperary Republic of Ireland
<b>Bankers</b>	AIB 65/67 O'Connell Street Clonmel Co Tipperary

# Tipperary Volunteer Centre CLG

## DIRECTORS' REPORT

for the year ended 31 December 2018

The directors present their report and the audited financial statements for the year ended 31 December 2018.

### Principal Activity and Review of the Business

The principal activity of the company during the year was to promote and support activities for the benefit of the community with the voluntary, community and public sectors within Tipperary.

The company has continued its objective to establish the centre as an equal, inclusive, active, supportive and empowering service for volunteering in Tipperary during the current challenging period.

The Company is limited by guarantee not having a share capital.

While there has been no significant change in the activities of the company during the year ended 31 December 2018, the company expanded its service to include a full time presence with associated office space in north of the county.

### Financial Results

The (deficit)/surplus for the year after providing for depreciation amounted to €(2,783) (2017 - €34,716).

At the end of the year, the company has assets of €73,036 (2017 - €71,221) and liabilities of €8,881 (2017 - €4,283). The net assets of the company have decreased by €(2,783).

High level expenditure summary of 2018 is outlined below. The increase in travel is due to operating fulltime from two bases in the county, the adoption of the public service travel rates for 2018 and partnering locally with organisations across the county.

Wages, salaries and employer PRSI	€102,945
Staff travel and subsistence	€ 10,922
Rent	€ 10,940
Light, heat and insurance	€ 2,189

### Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Filippo Guida  
Julie White  
Ciaran Lynch  
Margo Hayes  
Sr Mary Walsh  
Cathy Jones  
Natasha O'Keeffe  
Avril Wilson

The secretary who served throughout the year was Ciaran Lynch.

# Tipperary Volunteer Centre CLG

## DIRECTORS' REPORT

for the year ended 31 December 2018

In accordance with the Articles of Association, the directors of the company shall not be required to retire by rotation.

(a) The members to be admitted to the company shall consist of persons from the following categories:

- I. two nominees of Tipperary County Council each of whom shall be an elected member of the council;
- II. the Director of Services for Community Development of Tipperary County Council or their nominee who shall be a staff member of the Council;
- III. the Vice President for Research, Development and Enterprise of Limerick Institute of Technology or their nominee who shall be a staff member of Limerick Institute of Technology;
- IV. the Chief Executive Officers of the bodies responsible for the operational delivery of the LEADER element of the Rural Development Programme or their nominee each of whom shall be a staff member of such bodies;
- V. one nominee of the Tipperary Citizens Information Services;
- VI. four nominees of the Tipperary Public Participation Network, a minimum of three of whom shall be active volunteers with organisations registered with the PPN and a minimum of one of whom shall be a member of an organisation active in the southern end of the county and one of whom shall be a member of an organisation active in the northern part of the county.

(b) The Board shall also co-opt as members-

- I. two persons actively involved as volunteers in a community or voluntary organisation which is a registered organisation with the PPN;
- II. a person from the business community of Tipperary and who is active in providing support to voluntary activity in the area:

and who are identified and agreed by the Board.

It is noted that some of these organisations have been discontinued and their functions and legal authority been transferred to other organisations.

The nominated directors will hold office for a period of two years from the date of the AGM at which they are appointed.

### Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

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

### Auditors

The auditors, Susan Morrissey, (Chartered Accountants & Registered Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Chapel Lane, Cashel, Co Tipperary.

### Signed on behalf of the board

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**Avril Wilson**  
Director

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**Filippo Guida**  
Director

**28 June 2019**

# **Tipperary Volunteer Centre CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 31 December 2018

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 for the company financial statements and then apply them consistently.
- make judgements 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.

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 and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

### **Signed on behalf of the board**

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**Avril Wilson**  
Director

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**Filippo Guida**  
Director

**28 June 2019**

# INDEPENDENT AUDITOR'S REPORT to the Members of Tipperary Volunteer Centre CLG

## Report on the audit of the financial statements

### Opinion

We have audited the financial statements of Tipperary Volunteer Centre CLG ('the company') for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. 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 2018 and of its deficit for the 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 properly prepared in accordance with the requirements of the Companies Act 2014.

### Emphasis of Matter

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures made in note 2 to the financial statements concerning the company's ability to continue as a going concern. The company is dependent on Department of Environment, Community and Local Government funding in order to continue to meet the day to day running costs. Formal notification of the availability of adequate funding for 2019 has been received plus the company has other income streams in the form of volunteer management training, garda vetting, other funding etc. however the availability of funding for 2020 is unclear. This funding situation has existed since the foundation of the company. This situation indicates the existence of a material uncertainty that casts significant doubt as to whether the company can continue as a going concern in 2020.

### 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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. The financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Tipperary Volunteer Centre CLG**

### **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**

#### **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 they 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 the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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 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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

#### **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 any 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.

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### **SUSAN MORRISSEY**

Chartered Accountants & Registered Auditors  
Canopy Street  
Cashel  
Co Tipperary  
Republic of Ireland

**28 June 2019**



# **Tipperary Volunteer Centre CLG**

## **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 company's 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.

# Tipperary Volunteer Centre CLG INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2018

	Notes	2018 €	2017 €
Income		164,085	162,510
Expenditure		<u>(166,868)</u>	<u>(127,794)</u>
(Deficit)/surplus for the year		<u>(2,783)</u>	<u>34,716</u>
Total comprehensive income		<u><u>(2,783)</u></u>	<u><u>34,716</u></u>

Approved by the board on 28 June 2019 and signed on its behalf by:

\_\_\_\_\_  
Avril Wilson  
Director

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Filippo Guida  
Director

# Tipperary Volunteer Centre CLG

## BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>6,884</u>	<u>6,870</u>
<b>Current Assets</b>			
Debtors	7	10,193	10,136
Cash and cash equivalents		<u>55,959</u>	<u>54,215</u>
		<u>66,152</u>	<u>64,351</u>
<b>Creditors: Amounts falling due within one year</b>	8	<u>(8,881)</u>	<u>(4,283)</u>
<b>Net Current Assets</b>		<u>57,271</u>	<u>60,068</u>
<b>Total Assets less Current Liabilities</b>		<u>64,155</u>	<u>66,938</u>
<b>Reserves</b>			
Income and expenditure account		<u>64,155</u>	<u>66,938</u>
<b>Equity attributable to owners of the company</b>		<u>64,155</u>	<u>66,938</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 28 June 2019 and signed on its behalf by:

\_\_\_\_\_  
**Avril Wilson**  
 Director

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**Filippo Guida**  
 Director

**Tipperary Volunteer Centre CLG**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2018

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2017</b>	32,222	32,222
Surplus for the year	34,716	34,716
<b>At 31 December 2017</b>	66,938	66,938
Deficit for the year	(2,783)	(2,783)
<b>At 31 December 2018</b>	<b>64,155</b>	<b>64,155</b>

# Tipperary Volunteer Centre CLG

## CASH FLOW STATEMENT

for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
(Deficit)/surplus for the year		(2,783)	34,716
Adjustments for:			
Depreciation		1,980	3,587
		<u>(803)</u>	<u>38,303</u>
Movements in working capital:			
Movement in debtors		(57)	(7,019)
Movement in creditors		4,598	(2,564)
		<u>3,738</u>	<u>28,720</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible fixed assets		(1,994)	(1,176)
		<u>1,744</u>	<u>27,544</u>
<b>Net increase in cash and cash equivalents</b>		<b>54,215</b>	<b>26,671</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>55,959</b>	<b>54,215</b>
<b>Cash and cash equivalents at end of financial year</b>	11	<b>55,959</b>	<b>54,215</b>

# Tipperary Volunteer Centre CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 1. GENERAL INFORMATION

Tipperary Volunteer Centre CLG is a company limited by guarantee incorporated in the Republic of Ireland. Chapel Lane, Cashel, Co Tipperary, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

#### Income

Turnover comprises the invoice value of services supplied by the company.

#### Going Concern

The company is dependent on Department of Rural and Community Development funding in order to continue to meet the day to day running costs. Formal notification of the availability of adequate funding for 2019 has been received plus the company has other income streams in the form of volunteer management training, garda vetting, other funding etc. however the availability of funding for 2020 is unclear. This funding situation has existed since the foundation of the company. This situation indicates the existence of a material uncertainty that casts significant doubt as to whether the company can continue as a going concern in 2020.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Taxation

The Revenue Commissioners have granted the company tax exemption on the grounds that it is a charity. Ref: CHY 17990

### 3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 4. OPERATING (DEFICIT)/SURPLUS

	2018	2017
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible fixed assets	1,980	3,587

**Tipperary Volunteer Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2018

**5. EMPLOYEES**

The average monthly number of employees, including directors, during the year was 0.00, (2017 - 0).

	<b>2018</b>	2017
	<b>Number</b>	Number
Manager	<b>1</b>	1
Placement Officer	<b>2</b>	2
	<b>3</b>	3

**6. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 January 2018	28,695	28,695
Additions	1,994	1,994
At 31 December 2018	<b>30,689</b>	<b>30,689</b>
<b>Depreciation</b>		
At 1 January 2018	21,825	21,825
Charge for the year	1,980	1,980
At 31 December 2018	<b>23,805</b>	<b>23,805</b>
<b>Net book value</b>		
At 31 December 2018	<b>6,884</b>	<b>6,884</b>
At 31 December 2017	6,870	6,870

**7. DEBTORS**

	<b>2018</b>	2017
	<b>€</b>	€
Prepayments	<b>10,193</b>	10,136

**8. CREDITORS**

	<b>2018</b>	2017
	<b>€</b>	€
<b>Amounts falling due within one year</b>		
Other creditors	<b>59</b>	-
Accruals	<b>8,822</b>	4,283
	<b>8,881</b>	4,283

**9. CAPITAL COMMITMENTS**

The company had no material capital commitments at the year-ended 31 December 2018.

**10. POST-BALANCE SHEET EVENTS**

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

**11. CASH AND CASH EQUIVALENTS**

	<b>2018</b>	2017
	<b>€</b>	€
Cash and bank balances	<b>55,959</b>	54,215

**Tipperary Volunteer Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2018

**12. GOVERNMENT GRANTS INFORMATION PER DEPT. OF FINANCE CIRCULAR 17/2010**

€156,400 was receivable from Department of Environment, Community and Local Government under the Funding Scheme to Strengthen and Support Volunteering in 2018 for the year 2018.

	<b>2018</b>	2017
	<b>€</b>	€
Grant	<b><u>156,400</u></b>	<u>156,400</u>

**13. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 28 June 2019.



**TIPPERARY VOLUNTEER CENTRE CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**Tipperary Volunteer Centre CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the year ended 31 December 2018

	2018 €	2017 €
<b>Income</b>		
Department of Environment, Community and Local Government	156,400	156,400
Tipperary County Council	5,000	-
Income from projects	-	2,400
Vetting	2,685	3,710
	<u>164,085</u>	<u>162,510</u>
<b>Expenditure</b>		
Wages and salaries	92,931	80,916
Social welfare costs	10,014	8,259
Staff training	3,580	519
Project expenses	11,520	1,885
Meeting expenses	1,865	1,197
Office upkeep	1,063	1,150
Rent payable	10,940	9,600
Insurance	1,078	987
Light and heat	1,111	1,152
Cleaning	880	-
Printing, postage and stationery	2,846	3,776
Advertising and promotional expenses	3,568	2,276
Telephone & Postage	2,534	1,464
Computer costs	3,183	1,820
Volunteer expenses	360	-
Staff travelling and subsistence	10,922	5,765
Director travel and subsistence	3,829	-
Accountancy	409	344
Bank charges	246	411
Staff welfare	279	916
Sundry expenses	-	40
Subscriptions	500	500
Auditor's remuneration	1,230	1,230
Depreciation	1,980	3,587
	<u>166,868</u>	<u>127,794</u>
<b>Net (deficit)/surplus</b>	<u>(2,783)</u>	<u>34,716</u>