

**Aids West CLG**

(A company limited by guarantee, without a share capital)

**Directors' Report and Financial Statements**

**for the year ended 31 December 2016**

# **Aids West CLG**

(A company limited by guarantee, without a share capital)

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## **Aids West CLG**

(A company limited by guarantee, without a share capital)

### **DIRECTORS AND OTHER INFORMATION**

#### **Directors**

Nuala Ward  
Patrick Towers  
Zita Fiona Fitzpatrick  
Evelyn Stevens  
Kate Mulkerrins  
Claire Connolly  
Keith Finnegan  
Andrea Holmes

#### **Company Secretary**

Claire Connolly

#### **Registered Office and Business Address**

Ozanam House,  
St Augustine Street,  
Galway,  
Ireland

#### **Auditors**

CAG  
Chartered Accountants and Registered Auditors  
Steamship House,  
Dock Street,  
Galway.

#### **Bankers**

Bank of Ireland  
19, Eyre Square  
Galway

## **Aids West CLG**

(A company limited by guarantee, without a share capital)

### **DIRECTORS' REPORT**

for the year ended 31 December 2016

The directors present their report and the audited financial statements for the year ended 31 December 2016.

#### **Principal Activity**

The principal activity of the company continued to be that of advice, care and support of people infected with HIV/AIDS virus and the education and prevention of sexually transmitted diseases.

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

#### **Principal Risks and Uncertainties**

The company's policy as regards liquidity is to ensure sufficient cash is maintained to meet short-term liabilities.

#### **Financial Results**

The surplus/(deficit) for the year after providing for depreciation amounted to €11,913 (2015 - €(16,550)).

At the end of the year the company has assets of €101,217 (2015 - €89,665) and liabilities of €34,783 (2015 - €35,144). The net assets of the company have increased by €11,913.

#### **Directors and Secretary**

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

Nuala Ward  
Patrick Towers  
Zita Fiona Fitzpatrick  
Evelyn Stevens  
Kate Mulkerrins  
Claire Connolly  
Keith Finnegan  
Andrea Holmes

The secretary who served throughout the year was Claire Connolly

#### **Future Developments**

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

#### **Post Balance Sheet Events**

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

#### **Auditors**

The auditors, CAG, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

#### **Legal Status**

Aids West Limited is a company incorporated under the Companies Act 1963 to 1983 and 1990 to 2013 limited by guarantee and not having a share capital. The company is exempt from corporation tax. The objects of the company are charitable in nature with established charitable status, (Charity status No:11278). All income is applied solely towards the promotion of the charitable objectives of the company.

## **Aids West CLG**

(A company limited by guarantee, without a share capital)

### **DIRECTORS' REPORT**

for the year ended 31 December 2016

#### **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 Ozanam House, St Augustine Street, Galway, Ireland.

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

**Nuala Ward**  
Director

**Keith Finnegan**  
Director

**6 March 2017**

## **Aids West CLG**

(A company limited by guarantee, without a share capital)

# **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 31 December 2016

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 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 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 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**

**Nuala Ward**  
**Director**

**Keith Finnegan**  
**Director**

**6 March 2017**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Aids West CLG**

**(A company limited by guarantee, without a share capital)**

We have audited the financial statements of Aids West CLG for the year ended 31 December 2016 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement, the Accounting Policies and the related notes. The relevant 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 and promulgated by the Institute of Chartered Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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.

### **Respective responsibilities of directors and auditors**

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 otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors, including 'APB Ethical Standard - Provisions Available for Small Entities (Revised)', in the circumstances set out in Note 6 to the financial statements.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

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 2016 and of its results for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

### **Matters on which we are required to report by 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.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

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

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

**Shane O'Mahony F.C.A.**

**for and on behalf of**

**CAG**

Chartered Accountants and Registered Auditors

Steamship House,

Dock Street,

Galway.

**6 March 2017**

## Aids West CLG

(A company limited by guarantee, without a share capital)

### INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2016

	Notes	2016 €	2015 €
Income	7	317,309	293,082
Expenditure		(305,404)	(309,637)
<b>Surplus/(deficit) on ordinary activities before interest</b>		<b>11,905</b>	<b>(16,555)</b>
Interest receivable and similar income	9	8	5
<b>Total Comprehensive Income</b>		<b>11,913</b>	<b>(16,550)</b>

The company has no recognised gains or losses other than the surplus for the year. The results for the year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 6 March 2017 and signed on its behalf by:

Nuala Ward  
Director

Keith Finnegan  
Director

## Aids West CLG

(A company limited by guarantee, without a share capital)

### BALANCE SHEET

as at 31 December 2016

	Notes	2016 €	2015 €
<b>Fixed Assets</b>			
Tangible assets	11	4,144	4,736
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	12	4,354	4,382
Cash and cash equivalents		92,719	80,547
		<hr/>	<hr/>
		97,073	84,929
		<hr/>	<hr/>
<b>Creditors: Amounts falling due within one year</b>	13	(34,783)	(35,144)
		<hr/>	<hr/>
<b>Net Current Assets</b>		62,290	49,785
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		66,434	54,521
		<hr/> <hr/>	<hr/> <hr/>
<b>Reserves</b>			
Income and expenditure account		66,434	54,521
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		66,434	54,521
		<hr/> <hr/>	<hr/> <hr/>

Approved by the board on 6 March 2017 and signed on its behalf by:

Nuala Ward  
Director

Keith Finnegan  
Director

## Aids West CLG

(A company limited by guarantee, without a share capital)

### RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2016

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2015</b>	71,071	71,071
Deficit for the year	(16,550)	(16,550)
<b>At 31 December 2015</b>	54,521	54,521
Surplus for the year	11,913	11,913
<b>At 31 December 2016</b>	<b>66,434</b>	<b>66,434</b>

## Aids West CLG

(A company limited by guarantee, without a share capital)

### CASH FLOW STATEMENT

for the year ended 31 December 2016

	Notes	2016 €	2015 €
<b>Cash flows from operating activities</b>			
Surplus/(deficit) for the year		11,913	(16,550)
Adjustments for:			
Interest receivable and similar income		(8)	(5)
Depreciation		592	677
		<u>12,497</u>	<u>(15,878)</u>
Movements in working capital:			
Movement in debtors		28	6,204
Movement in creditors		(361)	7,296
		<u>12,164</u>	<u>(2,378)</u>
<b>Cash flows from investing activities</b>			
Interest received		8	5
		<u>12,172</u>	<u>(2,373)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>12,172</b>	<b>(2,373)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>80,547</b>	<b>82,920</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>17</b>	<b><u>92,719</u></b>	<b><u>80,547</u></b>

## **Aids West CLG**

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# **NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2016

### **1. GENERAL INFORMATION**

Aids West CLG is a company limited by guarantee incorporated in the Republic of Ireland.

### **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 2016 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. There have been no transitional adjustments made.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and 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 and promulgated by the Institute of Chartered Accountants in Ireland.

#### **Income**

Income consists of HSE grants, donations and other funds generated by voluntary activities. These are recognised in the financial statements upon entry into the company's accounting system.

#### **Functional and Presentation Currency**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

## Aids West CLG

(A company limited by guarantee, without a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### 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% Reducing Balance
----------------------------------	---	------------------------

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.

The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using the pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (Cash generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the Income and Expenditure account, unless the asset has been revalued when the amount is recognised in the comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in the Profit and Loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset ( or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of impairment losses is recognised in the Profit and Loss Account.

### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Taxation and deferred taxation

The company is exempt from Corporation Tax due to its status as a Charitable Organisation.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

There is no deferred taxation credit provided for in the accounts on the basis that the company has charitable status.

## 3. ADOPTION OF FRS 102

This is the first set of financial statements prepared by Aids West CLG in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2014.

## Aids West CLG

(A company limited by guarantee, without a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

#### 4. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of the policies and reported amounts of assets and liabilities, income and expenses.

Judgements and Estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful lives for depreciation purposes of Fixtures, Fittings and Equipment

Long-lived assets, consisting primarily of Fixtures, Fittings and Equipment comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in accounting policies.

#### 5. 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.

#### 6. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

#### 7. INCOME

The income for the year has been derived from:-

	2016	2015
	€	€
Health Service Executive Grant Income	187,850	189,568
Other Income	72,429	46,484
Western Region Drugs Task Force	57,030	57,030
	<u>317,309</u>	<u>293,082</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing advice, care and support to people infected with HIV/AIDS virus and also educating in the prevention of sexually transmitted diseases.

#### 8. OPERATING SURPLUS/(DEFICIT)

	2016	2015
	€	€
<b>Operating surplus/(deficit) is stated after charging:</b>		
Depreciation of tangible fixed assets	592	677
	<u>592</u>	<u>677</u>

#### 9. INTEREST RECEIVABLE AND SIMILAR INCOME

	2016	2015
	€	€
Bank interest	8	5
	<u>8</u>	<u>5</u>

## Aids West CLG

(A company limited by guarantee, without a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

#### 10. EMPLOYEES AND REMUNERATION

##### Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2016 Number	2015 Number
Average Number of Employees	8	8

The staff costs comprise:

	2016 €	2015 €
Wages and salaries	250,518	251,918

#### 11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
<b>Cost or Valuation</b>		
At 31 December 2016	49,998	49,998
<b>Depreciation</b>		
At 1 January 2016	45,262	45,262
Charge for the year	592	592
At 31 December 2016	45,854	45,854
<b>Net book value</b>		
At 31 December 2016	4,144	4,144
At 31 December 2015	4,736	4,736

#### 11.1. TANGIBLE FIXED ASSETS PRIOR YEAR

	Fixtures, fittings and equipment €	Total €
<b>Cost or Valuation</b>		
At 31 December 2015	49,998	49,998
<b>Depreciation</b>		
At 1 January 2015	44,585	44,585
Charge for the year	677	677
At 31 December 2015	45,262	45,262
<b>Net book value</b>		
At 31 December 2015	4,736	4,736
At 31 December 2014	5,413	5,413

## Aids West CLG

(A company limited by guarantee, without a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

<b>12. DEBTORS</b>	<b>2016</b>	<b>2015</b>
	€	€
Trade debtors	<b>3,850</b>	1,520
Other debtors	<b>233</b>	434
Taxation (Note 14)	<b>271</b>	2,428
	<u><b>4,354</b></u>	<u>4,382</u>
	<u><u><b>4,354</b></u></u>	<u><u>4,382</u></u>
<b>13. CREDITORS</b>	<b>2016</b>	<b>2015</b>
<b>Amounts falling due within one year</b>	€	€
Other creditors	<b>3,534</b>	4,314
Accruals	<b>31,249</b>	30,830
	<u><b>34,783</b></u>	<u>35,144</u>
	<u><u><b>34,783</b></u></u>	<u><u>35,144</u></u>
<b>14. TAXATION</b>	<b>2016</b>	<b>2015</b>
	€	€
<b>Debtors:</b>		
PAYE	<b>271</b>	2,428
	<u><b>271</b></u>	<u>2,428</u>
	<u><u><b>271</b></u></u>	<u><u>2,428</u></u>
<b>15. CAPITAL COMMITMENTS</b>		
There were no Capital Commitments as at the 31 December 2016.		
<b>16. POST-BALANCE SHEET EVENTS</b>		
There have been no significant events affecting the company since the year-end.		
<b>17. CASH AND CASH EQUIVALENTS</b>	<b>2016</b>	<b>2015</b>
	€	€
Cash and bank balances	<b>48,857</b>	35,102
Cash equivalents	<b>43,862</b>	45,445
	<u><b>92,719</b></u>	<u>80,547</u>
	<u><u><b>92,719</b></u></u>	<u><u>80,547</u></u>
<b>18. APPROVAL OF FINANCIAL STATEMENTS</b>		
The financial statements were approved and authorised for issue by the board of directors on 6 March 2017.		

**AIDS WEST CLG**

(A company limited by guarantee, without a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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

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

## Aids West CLG

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### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### TRADING STATEMENT

for the year ended 31 December 2016

	Schedule	2016 €	2015 €
Income			
Health Service Executive Grant		<b>187,850</b>	189,568
Other Income		<b>72,429</b>	46,484
Western Region Drugs Task Force		<b>57,030</b>	57,030
		<u><b>317,309</b></u>	<u>293,082</u>
Gross Percentage		<u><b>100.0%</b></u>	<u>100.0%</u>
Overhead expenses	1	<u><b>(305,404)</b></u>	<u>(309,637)</u>
		<b>11,905</b>	(16,555)
Miscellaneous income	2	<u><b>8</b></u>	<u>5</u>
<b>Net surplus/(deficit)</b>		<u><u><b>11,913</b></u></u>	<u><u>(16,550)</u></u>

## Aids West CLG

(A company limited by guarantee, without a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 1 : OVERHEAD EXPENSES

for the year ended 31 December 2016

	2016	2015
	€	€
<b>Administration Expenses</b>		
Wages and salaries	250,518	251,918
Rent & rates	5,581	5,963
Insurance	5,759	2,094
Light and heat	844	2,198
Printing and stationery	3,377	3,302
Telephone and postage	1,708	3,933
Computer bureau costs	1,959	1,662
Travel costs	1,262	1,457
Newsletter/Journals	1,830	2,422
Bank charges	424	369
MAC Expenditure	21,365	22,280
Staff Insurance	5,494	5,199
Sundry expenses	2,477	3,949
Auditor's remuneration	2,214	2,214
Depreciation of tangible fixed assets	592	677
	<u>305,404</u>	<u>309,637</u>

## Aids West CLG

(A company limited by guarantee, without a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 2 : MISCELLANEOUS INCOME

for the year ended 31 December 2016

	2016	2015
	€	€
<b>Miscellaneous Income</b>		
Bank Interest	8	5
	<u>8</u>	<u>5</u>