

**Aids West CLG**

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

**Directors' Report and Financial Statements**

**for the year ended 31 December 2018**

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

# **Aids West CLG**

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

## **CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Independent Auditor's Report	6 - 7
Appendix to the Independent Auditor's Report	8
Income and Expenditure Account	9
Balance Sheet	10
Reconciliation of Members' Funds	11
Cash Flow Statement	12
Notes to the Financial Statements	13 - 16
Supplementary Information on Trading Statement	18 - 20

## **Aids West CLG**

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

### **DIRECTORS AND OTHER INFORMATION**

**Directors**

Maria Molloy  
Nuala Ward  
Patrick Towers  
Evelyn Stevens  
Kate Mulkerrins  
Claire Connolly  
Keith Finnegan  
Andrea Holmes

**Company Secretary**

Claire Connolly

**Charity Number**

20030513

**Registered Office and Business Address**

Ozanam House,  
St Augustine Street,  
Galway,  
Ireland

**Auditors**

OMB  
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 2018

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

#### **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.

#### **Financial Results**

The surplus for the year after providing for depreciation amounted to €12,992 (2017 - €10,339).

At the end of the year, the company has assets of €112,647 (2017 - €94,728) and liabilities of €22,882 (2017 - €17,955). The net assets of the company have increased by €12,992.

#### **Directors and Secretary**

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

Maria Molloy  
Nuala Ward  
Patrick Towers  
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, OMB, (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.

#### **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**

**Patrick Towers**  
Director

**Claire Connolly**  
Director

**8 April 2019**

## **Aids West CLG**

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

# **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", applying Section 1A of that Standard, 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; 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 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**

**Patrick Towers**  
Director

**Claire Connolly**  
Director

**8 April 2019**

# **INDEPENDENT AUDITOR'S REPORT**

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

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

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Aids West 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", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its surplus 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", applying Section 1A of that Standard; and
- have been properly 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 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 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.

#### **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 Aids West CLG**

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

### **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 8, 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.

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

**for and on behalf of**

**OMB**

Chartered Accountants and Registered Auditors

Steamship House,

Dock Street,

Galway.

**8 April 2019**

## **Aids West 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.



## Aids West CLG

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

### INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2018

	Notes	2018 €	2017 €
Income		370,988	327,953
Expenditure		(357,996)	(317,622)
Surplus before interest		12,992	10,331
Interest receivable and similar income		-	8
Surplus for the year		12,992	10,339
Total comprehensive income		12,992	10,339

Approved by the board on 8 April 2019 and signed on its behalf by:

Patrick Towers  
Director

Claire Connolly  
Director

## Aids West CLG

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

### BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	7	3,173	3,626
<b>Current Assets</b>			
Debtors	8	2,688	6,483
Cash and cash equivalents		106,786	84,619
		109,474	91,102
<b>Creditors: Amounts falling due within one year</b>	9	(22,882)	(17,955)
<b>Net Current Assets</b>		86,592	73,147
<b>Total Assets less Current Liabilities</b>		89,765	76,773
<b>Reserves</b>			
Income and expenditure account		89,765	76,773
<b>Equity attributable to owners of the company</b>		89,765	76,773

The 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", applying Section 1A of that Standard.

Approved by the board on 8 April 2019 and signed on its behalf by:

Patrick Towers  
Director

Claire Connolly  
Director

## Aids West CLG

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

### 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>	66,434	66,434
Surplus for the year	10,339	10,339
<b>At 31 December 2017</b>	76,773	76,773
Surplus for the year	12,992	12,992
<b>At 31 December 2018</b>	<b>89,765</b>	<b>89,765</b>

## Aids West CLG

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

### CASH FLOW STATEMENT

for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
Surplus for the year		12,992	10,339
Adjustments for:			
Interest receivable and similar income		-	(8)
Depreciation		453	518
		<u>13,445</u>	<u>10,849</u>
Movements in working capital:			
Movement in debtors		3,795	(2,129)
Movement in creditors		4,927	(16,828)
		<u>22,167</u>	<u>(8,108)</u>
<b>Cash flows from investing activities</b>			
Interest received		-	8
		<u>22,167</u>	<u>(8,100)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>22,167</b>	<b>(8,100)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>84,619</b>	<b>92,719</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>12</b>	<b>106,786</b>	<b>84,619</b>

## Aids West CLG

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

# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 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 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, issued by the Financial Reporting Council.

#### 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 "€".

#### 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.

## Aids West CLG

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

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### 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. 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.

## 4. PROVISIONS AVAILABLE FOR AUDITS OF 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.

## 5. OPERATING SURPLUS

	2018	2017
	€	€
<b>Operating surplus is stated after charging:</b>		
Depreciation of tangible fixed assets	<b>453</b>	518

## Aids West CLG

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

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

#### 6. EMPLOYEES

The average monthly number of employees, including directors, during the year was 9, (2017 - 8).

	2018 Number	2017 Number
Average Number of Employees	<u>9</u>	<u>8</u>

#### 7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 31 December 2018	<u>49,998</u>	<u>49,998</u>
<b>Depreciation</b>		
At 1 January 2018	46,372	46,372
Charge for the year	<u>453</u>	<u>453</u>
At 31 December 2018	<u>46,825</u>	<u>46,825</u>
<b>Net book value</b>		
At 31 December 2018	<u><b>3,173</b></u>	<u><b>3,173</b></u>
At 31 December 2017	<u>3,626</u>	<u>3,626</u>

#### 8. DEBTORS

	2018 €	2017 €
Trade debtors	1,450	4,790
Other debtors	1,238	1,239
Taxation	-	454
	<u>2,688</u>	<u>6,483</u>

#### 9. CREDITORS

Amounts falling due within one year

	2018 €	2017 €
Taxation	937	-
Other creditors	2,491	2,519
Accruals	19,454	15,436
	<u>22,882</u>	<u>17,955</u>

#### 10. CAPITAL COMMITMENTS

There were no Capital Commitments as at the 31 December 2018.

#### 11. POST-BALANCE SHEET EVENTS

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

## Aids West CLG

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

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

<b>12. CASH AND CASH EQUIVALENTS</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<b>62,485</b>	40,593
Cash equivalents	<b>44,301</b>	44,026
	<b>106,786</b>	84,619

### 13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 8 April 2019.



**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 2018**

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

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

## Aids West CLG

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

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### TRADING STATEMENT

for the year ended 31 December 2018

	Schedule	2018 €	2017 €
<b>Income</b>			
Health Service Executive Grant		197,350	187,000
Other Income		2,038	13,216
Western Region Drugs Task Force		57,030	57,030
Education and Training		15,685	15,846
MAC Grant		11,491	14,417
Funding Projects		36,201	40,444
Healthy Ireland Income		34,488	-
Know Now National Rapid HIV Testing		16,705	-
		<u>370,988</u>	<u>327,953</u>
Overhead expenses	1	(357,996)	(317,622)
		<u>12,992</u>	<u>10,331</u>
Miscellaneous income	2	-	8
<b>Net surplus</b>		<u>12,992</u>	<u>10,339</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 2018

	2018	2017
	€	€
<b>Administration Expenses</b>		
Wages and salaries	256,875	234,474
Social welfare costs	26,673	24,041
Rent & rates	5,181	6,008
Light and heat	4,810	2,707
Printing and stationery	3,344	4,970
Telephone and postage	1,486	1,539
Computer bureau costs	7,693	2,687
Travel costs	5,275	7,205
Newsletter/Journals	-	1,673
Bank charges	469	443
MAC Expenditure	11,473	14,382
World Aids Day Expenditure	-	2,070
Healthy Ireland Expenditure	7,954	-
Know Know National rapid HIV Testing	15,869	-
Staff Insurance	6,389	7,176
Sundry expenses	1,592	3,768
Special Projects	-	1,747
Auditor's remuneration	2,460	2,214
Depreciation of tangible fixed assets	453	518
	<u>357,996</u>	<u>317,622</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 2018

	2018	2017
	€	€
<b>Miscellaneous Income</b>		
Bank Interest	-	8
	<u>          </u>	<u>          </u>