Sexual Health West CLG

Annual Report and Financial Statements

for the financial year ended 31 December 2022

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

Sexual Health West CLG

CONTENTS

	Page
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 - 17
Supplementary Information on Trading Statement	19 - 20

Sexual Health West CLG
DIRECTORS AND OTHER INFORMATION

Directors	Maria Molloy Caroline Lyons (Resigned 1 February 2022) Suzanne McKane Joseph Nyirenda Des Tomlinson Patrick Towers Claire Connolly Andrea Holmes
Company Secretary	Claire Connolly
Charity Number	20030513
Registered Office and Business Address	Ozanam House, St Augustine Street, Galway, Ireland
Auditors	OMB Accountants Limited Chartered Accountants and Registered Auditors Steamship House, Dock Street, Galway.
Bankers	Bank of Ireland 19, Eyre Square Galway

Sexual Health West CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

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 financial year after providing for depreciation amounted to €103,958 (2021 - €45,916).

At the end of the financial year, the company has assets of €270,973 (2021 - €180,280) and liabilities of €16,550 (2021 - €29,815). The net assets of the company have increased by €103,958.

Directors and Secretary

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

Maria Molloy
Caroline Lyons (Resigned 1 February 2022)
Suzanne McKane
Joseph Nyirenda
Des Tomlinson
Patrick Towers
Claire Connolly
Andrea Holmes

The secretary who served throughout the financial year was Claire Connolly.

Future Developments

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

Post Balance Sheet Events

There is no post balance sheet events that require reporting.

Auditors

The auditors, OMB Accountants Limited, (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.

Principal Risks and Uncertainties

The Directors have considered the principal risks and uncertainties faced by the Company, including business risk, competition risk, regulatory and financial risk.

Sexual Health West CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2022

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

24/5/2023

Claire Connolly
Director

Claire Connolly 24/5/2023

12 May 2023

Sexual Health West CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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, 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

24/5/2023

Claire Connolly
Director

Claire Connolly 24/5/2023

12 May 2023

INDEPENDENT AUDITOR'S REPORT
to the Members of Sexual Health West CLG

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Sexual Health West CLG ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and notes to the financial statements, including the 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”, issued in the United Kingdom by the Financial Reporting Council, 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 2022 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", 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 described below 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 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 6 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
In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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.

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 course of 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
In our opinion, based on the work undertaken in the course of the audit, we report that:
- 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
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT
to the Members of Sexual Health West 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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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, if applicable, matters related to 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 the 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.

Michael Flaherty F.C.A.
for and on behalf of
OMB ACCOUNTANTS LIMITED
Chartered Accountants and Registered Auditors
Steamship House,
Dock Street,
Galway.

12 May 2023

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.

OMB

Sexual Health West CLG

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		**477,377**	415,639
Expenditure		**(373,419)**	(369,723)
Surplus for the financial year		**103,958**	45,916
Total comprehensive income		**103,958**	45,916

Approved by the board on 12 May 2023 and signed on its behalf by:

Patrick Towers
Director

24/5/2023

Claire Connolly
Director

Claire Connolly 24/5/2023.

OMB

Sexual Health West CLG
BALANCE SHEET
as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	9	**1,859**	2,125
Current Assets			
Debtors	10	**1,222**	4,234
Cash and cash equivalents		**267,892**	173,921
		269,114	178,155
Creditors: amounts falling due within one year	11	**(16,550)**	(29,815)
Net Current Assets		**252,564**	148,340
Total Assets less Current Liabilities		**254,423**	150,465
Reserves			
Income and expenditure account		**254,423**	150,465
Equity attributable to owners of the company		**254,423**	150,465

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 12 May 2023 and signed on its behalf by:

Patrick Towers
Director

Claire Connolly
Director

Claire Connolly 24/5/2023.

Sexual Health West CLG

RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2022

	Retained surplus	Total
	€	€
At 1 January 2021	104,549	104,549
Surplus for the financial year	45,916	45,916
At 31 December 2021	150,465	150,465
Surplus for the financial year	103,958	103,958
At 31 December 2022	**254,423**	**254,423**

Sexual Health West CLG

CASH FLOW STATEMENT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Surplus for the financial year		**103,958**	45,916
Adjustments for:			
Depreciation		**266**	304
		104,224	46,220
Movements in working capital:			
Movement in debtors		**3,012**	(2,706)
Movement in creditors		**(13,265)**	(888)
Cash generated from operations		**93,971**	42,626
Net increase in cash and cash equivalents		**93,971**	42,626
Cash and cash equivalents at beginning of financial year		**173,921**	131,295
Cash and cash equivalents at end of financial year	**16**	**267,892**	173,921

1. General Information

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

2. Summary of Significant 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 2022 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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 assets and depreciation
Tangible 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 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 it's 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
The Company is not liable to Corporation Tax by virtue of it having been granted charitable status by the Revenue Commissioners under reference CHY 11278.

Pensions
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

3. Basis of Accounting

One of the primary funding sources of the company is the HSE. The availability of funds is contingent on appropriate levels of funding being made available by this entity. The directors are satisfied that this funding will continue for the longer term.

On this basis the Accounts have been prepared on a going concern basis.

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 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.

continued

7. Operating surplus

	2022 €	2021 €
Operating surplus is stated after charging:		
Depreciation of tangible assets	**266**	304

8. Employees

The average monthly number of employees, including directors, during the financial year was 7, (2021 - 7).

	2022 Number	2021 Number
Average Number of Employees	**7**	7

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2022	49,998	49,998
At 31 December 2022	49,998	49,998
Depreciation		
At 1 January 2022	47,873	47,873
Charge for the financial year	266	266
At 31 December 2022	48,139	48,139
Net book value		
At 31 December 2022	**1,859**	**1,859**
At 31 December 2021	2,125	2,125

10. Debtors

	2022 €	2021 €
Trade debtors	**200**	3,000
Other debtors	**1,022**	1,234
	1,222	4,234

11. Creditors

Amounts falling due within one year	2022 €	2021 €
Trade creditors	**34**	230
Taxation	**6,465**	5,762
Other creditors	**3,035**	2,190
Accruals	**7,016**	21,633
	16,550	29,815

12. Pension costs - defined contribution

The Company operates a pension scheme for staff which is funded through Aviva.This is a defined contribution scheme and premiums are charged to the Profit and Loss Account as they fall due. There were no outstanding or prepaid contributions at the Balance Sheet date. The full details of the pension scheme are shown here in this paragraph. Pension costs amounted to €6,458 (2021 - €0.00)

13. Government Grants

Grants Received
Grant 1
Agency : HSE
Sponsoring Government Agency : Health Service Executive
Grant Programme :Provide advice and support to people infected with HIV/AIDS.
Purposes of Grant : Wages and Salaries and General Administration

Total Grant
-Grant taken into Income in the period : €237,225
-Cash Received in the period : €237,225
-Any grant amounts deferred or due at period end : €0

Expenditure : €237,225
Expires : 31-12-2022
Received year end : 31-12-2022
Capital Grant : Nil
Restricted on use : Wages and Salaries and General Administration

14. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

15. Capital commitments

There were no Capital Commitments as at the 31 December 2022.

16. Cash and cash equivalents

	2022	2021
	€	€
Cash and bank balances	**223,696**	128,141
Cash equivalents	**44,196**	45,780
	267,892	173,921

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 May 2023.

SEXUAL HEALTH WEST CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

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

Sexual Health West CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 December 2022

	Schedule	2022 €	2021 €
Income			
Health Service Executive Grant		**237,225**	215,500
Other Income		**30,676**	-
Western Region Drugs Task Force		**57,030**	57,030
Education and Training		**16,220**	7,450
MAC Grant		**17,590**	11,339
Funding Projects		**60,000**	38,550
Healthy Ireland Income		**10,899**	11,919
KnowNow National Rapid HIV Testing		**37,154**	26,993
Galway City Community Enhancement Grant		**2,998**	2,070
Wiser Book Income		**7,585**	44,788
		477,377	415,639
Overhead expenses	**1**	**(373,419)**	(369,723)
Net surplus		**103,958**	45,916

Sexual Health West CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial year ended 31 December 2022

	2022	2021
	€	€
Administration Expenses		
Wages and salaries	**244,335**	252,909
Social welfare costs	**28,439**	27,541
Staff defined contribution pension costs	**6,458**	-
Staff training	**903**	-
Rent & rates	**4,985**	4,578
Staff Insurance	**5,960**	-
Light and heat	**1,503**	4,229
Printing and stationery	**1,758**	179
Telephone and postage	**1,863**	1,997
Computer bureau costs	**5,685**	8,771
Travel costs	**1,994**	411
Bank charges	**707**	372
MAC Expenditure	**17,085**	10,612
Healthy Ireland Expenditure	**6,861**	1,816
KnowNow National rapid HIV Testing	**22,144**	18,254
Galway City Community Enhancement Grant	**3,108**	1,420
Staff Benefits	**2,400**	1,700
Sundry expenses	**1,763**	2,634
Wiser Book Expenses	**2,250**	29,228
Wiser Programme evaluation	**10,000**	-
Auditor's remuneration	**2,952**	2,768
Depreciation of tangible assets	**266**	304
	373,419	369,723