

Company Number: 307846

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE**

Annual Report and Financial Statements

for the financial period ended 24 January 2025

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**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
DIRECTORS AND OTHER INFORMATION**

Directors	Danny Byrne William Grogan Philip Hanbidge Mairead Kennedy Mary Phelan Christy Stapleton John Timmins David Valentine Seamus Whitney (Resigned 1 February 2024)
Company Secretary	Mary Phelan
Company Number	307846
Registered Office and Business Address	The Green Kiltegan Co Wicklow
Auditors	Company Auditor 4U Ltd Chartered Certified Accountants and Statutory Audit Firm 51 Fitzwilliam Square West Dublin 2
Bankers	Bank of Ireland Main Street Baltinglass Co Wicklow

WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

for the financial period ended 24 January 2025

The directors present their report and the audited financial statements for the financial period ended 24 January 2025.

Principal Activity and Review of the Business

The principal activity of the company is the sponsorship of a Community Employment Scheme in Kiltegan, Tynock, Talbotstown, Highpark, Rathdangan, Knockananna Villages and Baltinglass Town, and surrounding public areas.

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

There has been no significant change in these activities during the financial period ended 24 January 2025.

Principal Risks and Uncertainties

The company meets its day to day working capital requirements through grants provided by the DEASP in order to run a Community Employment Scheme.

The company has secured funding until the end January 2026, when it is hoped that at further year will be sanctioned. However, there can be no certainty in relation to these matters. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of the DEASP funding.

Fund-raising activities are undertaken on behalf of the scheme from time to time, income from fund-raising is not recognised until it is lodged in the company bank account.

Financial Results

The deficit for the financial period after providing for depreciation amounted to €(752) (2024 - €(45)).

At the end of the financial period, the company has assets of €118,050 (2024 - €109,503) and liabilities of €117,281 (2024 - €107,982). The net assets of the company have decreased by €(752).

Directors and Secretary

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

Danny Byrne
William Grogan
Philip Hanbidge
Mairead Kennedy
Mary Phelan
Christy Stapleton
John Timmins
David Valentine
Seamus Whitney (Resigned 1 February 2024)

The secretary who served throughout the financial period was Mary Phelan.

Future Developments

The company plans to continue its present activities at current levels.

Post Balance Sheet Events

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

Auditors

Company Auditor 4U Ltd, (Chartered Certified Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
DIRECTORS' REPORT**

for the financial period ended 24 January 2025

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 The Green, Kiltegan, Co Wicklow.

Signed on behalf of the board

Director

23 July 2025

23 July 2025

WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 24 January 2025

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 period. Under that 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 period end date and of the surplus or deficit of the company for the financial period 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Director

23 July 2025

23 July 2025

INDEPENDENT AUDITOR'S REPORT

to the Members of WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE

Report on the audit of the financial statements

Opinion

We have audited the financial statements of WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE ('the company') for the financial period ended 24 January 2025 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 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.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 24 January 2025 and of its deficit for the financial period 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.

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 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 period 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 WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE

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.

Jaye McCarthy

for and on behalf of

COMPANY AUDITOR 4U LTD

Chartered Certified Accountants and Statutory Audit Firm

51 Fitzwilliam Square West

Dublin 2

23 July 2025

WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE 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.

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
INCOME AND EXPENDITURE ACCOUNT**

for the financial period ended 24 January 2025

	Notes	2025 €	2024 €
Income		576,450	562,273
Expenditure		<u>(577,202)</u>	<u>(562,318)</u>
Deficit for the financial period		<u>(752)</u>	<u>(45)</u>
Total comprehensive income		<u><u>(752)</u></u>	<u><u>(45)</u></u>

Approved by the board on 23 July 2025 and signed on its behalf by:

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
BALANCE SHEET**

as at 24 January 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	9	44,229	44,218
Cash and cash equivalents		73,821	65,285
		<u>118,050</u>	<u>109,503</u>
Creditors: amounts falling due within one year	11	<u>(117,281)</u>	<u>(107,982)</u>
Net Current Assets		<u>769</u>	<u>1,521</u>
Total Assets less Current Liabilities		<u>769</u>	<u>1,521</u>
Reserves			
Income and expenditure account		<u>769</u>	<u>1,521</u>
Members' Funds		<u>769</u>	<u>1,521</u>

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

Approved by the board on 23 July 2025 and signed on its behalf by:

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
RECONCILIATION OF MEMBERS' FUNDS**

as at 24 January 2025

	Retained surplus	Total
	€	€
At 27 January 2023	1,566	1,566
Deficit for the financial year	<u>(45)</u>	<u>(45)</u>
At 26 January 2024	1,521	1,521
Deficit for the financial period	<u>(752)</u>	<u>(752)</u>
At 24 January 2025	<u><u>769</u></u>	<u><u>769</u></u>

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
CASH FLOW STATEMENT**

for the financial period ended 24 January 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Deficit for the financial period		(752)	(45)
Adjustments for:			
Depreciation		-	567
		<u>(752)</u>	<u>522</u>
Movements in working capital:			
Movement in debtors		(11)	21,611
Movement in creditors		9,299	(34,046)
		<u>8,536</u>	<u>(11,913)</u>
Cash generated from/(used in) operations		<u>8,536</u>	<u>(11,913)</u>
Net increase/(decrease) in cash and cash equivalents		8,536	(11,913)
Cash and cash equivalents at beginning of financial period		65,285	77,198
Cash and cash equivalents at end of financial period	10	73,821	65,285

WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 24 January 2025

1. General Information

WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE is a company limited by guarantee incorporated in Ireland. The Green, Kiltegan, Co Wicklow 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. 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 24 January 2025 have been prepared on the going concern basis and 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 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.

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

Income

Income comprises grants from the DEASP to run a community employment scheme.

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:

Plant and machinery	- 15% Straight line
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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.

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 holds charitable status.

Government grants

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

WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 24 January 2025

3. Period of financial statements

The financial statements are for the 11 month 29 days period ended 24 January 2025.

4. 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.

5. Going concern

The company meets its day to day working capital requirements through grants provided by DSP in order to run a community employment scheme.

The company has secured funding until the end of January 2026, when it is hoped that a further year will be sanctioned, a three year plan has been approved by the DEASP subject to yearly reviews each year. However there can be no certainty in relation to these matters. On that basis, the directors consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of the DEASP funding.

6. Operating deficit	2025	2024
	€	€
Operating deficit is stated after charging/(crediting):		
Depreciation of tangible assets	-	567
Government grants received	-	(237)
	<u> </u>	<u> </u>

7. Employees

The average monthly number of employees, including directors, during the financial period was 30, (2024 - 30).

	2025	2024
	Number	Number
Administration	3	3
General Workers	27	27
	<u> </u>	<u> </u>
	30	30
	<u> </u>	<u> </u>

8. Tangible assets

	Plant and machinery	Total
	€	€
Cost		
At 27 January 2024	<u>6,537</u>	<u>6,537</u>
At 24 January 2025	<u>6,537</u>	<u>6,537</u>
Depreciation		
At 27 January 2024	<u>6,537</u>	<u>6,537</u>
At 24 January 2025	<u>6,537</u>	<u>6,537</u>
Net book value		
At 24 January 2025	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 24 January 2025

9. Debtors	2025	2024
	€	€
Prepayments	447	(1)
Accrued income	43,782	44,219
	<u>44,229</u>	<u>44,218</u>
10. Cash and cash equivalents	2025	2024
	€	€
Cash and bank balances	73,726	65,190
Cash equivalents	95	95
	<u>73,821</u>	<u>65,285</u>
11. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	-	41,115
Taxation	7,694	2,645
Deferred Income	109,587	64,222
	<u>117,281</u>	<u>107,982</u>
12. State Funding		
Agency	Employment Support Services	
Government Department	Department of Employment Affairs and Social Protection	
Grant Programme	Community Employment Scheme	
Purpose of the Grant	The grant is provided to provide training opportunities for local people through the community employment scheme.	
Term	Renewal yearly	
Total Fund	The total grant for the year was € 571,586.	
Expenditure	€573,297	
Received in the financial period	€ 527,805	
Fund due at financial period end	€ 43,781	
Fund deferred at financial period end	€ 109,587	
Capital Grant	To fund the scheme	
Restriction on use	The number of employees who earned between € 10,000 and € 60,000 was 30. No employees earned above € 60,000.	

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 24 January 2025

13. 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.

14. Capital commitments

The company had no material capital commitments at the financial period-ended 24 January 2025.

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 July 2025.

WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 24 JANUARY 2025

NOT COVERED BY THE AUDITORS REPORT

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

**WEST WICKLOW COMMUNITY EMPLOYMENT COMPANY LIMITED BY
GUARANTEE**
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial period ended 24 January 2025

	2025 €	2024 €
Income		
Supervisor Grant	72,761	73,015
CE Worker Grant	471,427	454,861
Materials	22,128	21,655
Training	5,229	6,720
Local Contributions	3,450	3,480
Other income	1,315	-
Government grants received	-	237
Sundry income	140	2,305
	<u>576,450</u>	<u>562,273</u>
Expenditure		
Wages and salaries	539,271	522,908
Social welfare costs	9,031	8,929
Staff training	5,229	6,720
Rent payable	1,200	1,200
Insurance	3,557	3,881
Light and heat	1,033	1,221
Cleaning	141	229
General Hardware	459	839
Protective Clothing	2,260	2,805
Printing, postage and stationery	1,362	1,652
Advertising	-	270
Telephone	2,152	2,123
Computer costs	454	1,848
Hire of equipment	1,697	1,402
Petrol/Diesel	(46)	579
Travelling and entertainment	3,679	2,384
Legal and professional	42	984
Accountancy	861	-
Bank charges	353	370
General expenses	2,622	157
Auditor's remuneration	1,845	1,250
Depreciation	-	567
	<u>577,202</u>	<u>562,318</u>
Net deficit	<u>(752)</u>	<u>(45)</u>