

Amnesty International Irish  
Section Limited

Reports and Financial Statements  
for the year ended  
31 December 2014



**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

---

**CONTENTS**

|   | <b>PAGE</b> |
|---|-------------|
| DIRECTORS, NATIONAL BOARD AND OTHER INFORMATION | 2           |
| DIRECTORS' REPORT                               | 3 - 7       |
| STATEMENT OF DIRECTORS' RESPONSIBILITIES        | 8           |
| INDEPENDENT AUDITORS' REPORT                    | 9 - 10      |
| STATEMENT OF ACCOUNTING POLICIES                | 11          |
| INCOME AND EXPENDITURE ACCOUNT                  | 12          |
| BALANCE SHEET                                   | 13          |
| CASH FLOW STATEMENT                             | 14          |
| NOTES TO THE FINANCIAL STATEMENTS               | 15 - 20     |
| SUPPLEMENTARY SCHEDULES                         | 21 - 28     |

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**DIRECTORS, NATIONAL BOARD AND OTHER INFORMATION**

---

**DIRECTORS**

Jacinta Kelly Chairperson  
Alan McLean Treasurer  
David White Honorary Secretary  
Richard Bourke (Resigned 12 March 2015)  
Shane Darcy  
Moninne Griffith  
James Kelly  
Donal Prior  
Mary Quinn

**COMPANY SECRETARY**

Alan McLean

**EXECUTIVE DIRECTOR**

Colm O’Gorman

**INDEPENDENT AUDITORS**

Deloitte & Touche  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2

**REGISTERED OFFICE**

Seán MacBride House  
48 Fleet Street  
Dublin 2

**PRINCIPAL BANKERS**

Bank of Ireland  
College Green  
Dublin 2

**SOLICITORS**

Drumgoole Solicitors  
102 Upper Drumcondra Road  
Drumcondra  
Dublin 9

Ardagh Solicitors  
St. Agnes Road  
Dublin 12

## AMNESTY INTERNATIONAL IRISH SECTION LIMITED

### DIRECTORS' REPORT

---

The directors present their annual report and the audited financial statements of the company for the year ended 31 December 2014.

#### PRINCIPAL ACTIVITIES

Founded in 1962, Amnesty International Ireland is the country's largest human rights organisation with over 47,000 members, supporters and activists. We are part of a global movement of more than 7 million people who campaign for a world where human rights are enjoyed by all. We reach almost every country in the world and have:

More than 2 million members and supporters who drive forward our fight for rights  
More than 5 million activists who strengthen our calls for justice

Our vision is for every person to enjoy all the rights enshrined in the Universal Declaration of Human Rights and other international human rights standards.

In pursuit of this vision Amnesty International undertakes research and action focused on preventing and ending grave human rights abuses. The organisation is independent of any political ideology, economic interest or religion. We do not support or oppose any government or political system. Our sole concern is the protection of the fundamental human rights guaranteed to each one of us by the Universal Declaration of Human Rights. We are a democratic organisation where our members set our policies and strategies. At a national level our members make key decisions on strategy and organisational focus at Annual Conference every year and elect a National Board to run the organisation. Our National Board appoints an Executive Director to run the organisation at an operational level.

At the global level, our International Board takes the major decisions for the global movement and sets policy. It is elected by an International Council meeting held every two years attended by representatives from every national section. The council elects an International Board to govern the International Movement on its behalf. The International Board appoints a Secretary General to run our head office, the International Secretariat (IS), based in London and in regional hub offices across the globe.

Amnesty International, as a membership-based organisation, observes a formal system of accountability as set out in the organisations constitution, which can be viewed on [www.amnesty.ie](http://www.amnesty.ie). We are also committed to meeting best practice standards in operational and governance excellence, public reporting and transparency.

We seek to comply fully, for example, with public standards for financial reporting and with the International Non-Governmental Organisations' (INGO) Accountability Charter and the Governance Code for the Community Voluntary and Charitable Sector in Ireland

However, it is work for and with individuals whose rights are at risk that lies at the heart of our mission and so it is to them that we owe our deepest accountability.

Methodologies such as impact assessment and stakeholder's analysis enable us to ensure Amnesty International is delivering real and positive change for those people for whom we work.

At the heart of Amnesty International is a simple idea: that we are at our most powerful when we stand together for human rights. We work together in many different ways, so that all our supporters can be involved, wherever they live and whatever their age, background or skills.

## **AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

### **DIRECTORS' REPORT**

---

#### **PRINCIPAL ACTIVITIES (CONTINUED)**

In 2014, as a national section of the Global Amnesty International Movement, Amnesty International Ireland participated in a number of global campaigns including:

- The protection of individuals at risk of grave human rights violations
- Seeking the freedom of Prisoners of Conscience
- Preventing forced evictions
- Stop Torture
- Abolition of the death penalty
- SOS Europe Rights of Migrants, Refugees and Asylum seekers
- My Body My Rights
- LGBTI Discrimination

At the national level we also work on a range of issues, including:

- Improved protection of Economic Social and Cultural Rights in Ireland
- Human Rights Education
- Promotion of Ireland's domestic human rights compliance

Amnesty International Ireland is headquartered in Fleet Street, Dublin 2.

Amnesty International Ireland has experienced significant membership growth in the past year, with 3900 people signing up to join the organisation in 2014, bringing our total paying membership to 16,500. We have more than one hundred member groups around the country, comprising of local activist groups, schools groups and college and university societies.

#### **REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE**

In 2014 the Irish Section continued to operate in a very challenging environment. Income and expenditure levels were down on the previous year following the planned completion of the externally funded Mental Health and End Female Genital Mutilation (FGM) projects and the rationalisations implemented at the end of 2013.

In order to grow the membership and supporter base AI Ireland continued with its Face-to-Face (F2F) member recruitment campaign. Campaigns such as this are designed to recruit new members who will support us for many years to come. These campaigns can be costly in the beginning with costs incurred in year 1 and income earned over many future years.

The Company finances its general activities from income from subscriptions and donations and fundraising activities. In addition it receives grants from Philanthropic Foundations towards specific projects and campaigns.

## AMNESTY INTERNATIONAL IRISH SECTION LIMITED

### DIRECTORS' REPORT

---

#### REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE (CONTINUED)

Total Income in 2014 amounted to €2,650k a decrease of €801k over 2013.

Income from externally funded projects decreased from €967k in 2013 to €116k in 2014, as a result of the planned completion of the externally funded Mental Health and End FGM projects.

Income from subscriptions and donations increased from €2,216k in 2013 to €2,259k in 2014.

Income from Amnesty International (Ireland) Foundation decreased from €41k to €14k. This income derives from legacies and bequests.

Amnesty International spends this income on core human rights activities and campaigns, on specifically funded projects, on activities for generating funds, on supporter care, on investment in supporter recruitment. In addition Amnesty International Ireland makes a contribution to Amnesty International global activities.

Total expenditure before related party loan was written off in 2014 was €2,284k compared to €3,860k in 2013.

Expenditure on programmes and campaigns was € 1,113k.

The significant membership growth achieved in 2014 was as a result of an investment in a Face-to-Face membership recruitment campaign. Such campaigns require a heavy outlay in year 1 with income accruing in future years. Accordingly the Company regards part of this investment as an investment in future income and has split the cost between current and future years. In 2014 the Company spent €545k of which €234k was current year and €311k in future years.

The Company spent €340k in generating funds and supporter care. Expenditure on administration, depreciation, finance costs and governance amounted to €285k.

#### Contribution to the International Movement

The IS has agreed to allow Amnesty International Ireland to continue with its current level of activities by reducing the contribution in 2014 to 25% of the amount due. The Company paid €114k in 2014.

The Company has agreed not to collect €87k due from Amnesty International Ireland Foundation. This amount has been written off in the Income and Expenditure account.

The result for the year was a surplus of €700k from current year activities compared to €148k in 2013 and a surplus carried forward to the balance sheet, after providing for the future costs and related party write offs, of €279k compared to a surplus in 2013 of €420k.

The Balance Sheet has accumulated deficits of €1,159k (2013: €1,438k). The directors are committed to increasing income from fundraising, member's subscriptions and donations so that the Company can continue its core mission of the promotion and protection of human rights. The directors have prepared budgeted income and expenditure projections for 2015 and 2016 and are satisfied that the company will generate sufficient income to cover future cash requirements.

## AMNESTY INTERNATIONAL IRISH SECTION LIMITED

### DIRECTORS' REPORT

---

#### REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE (CONTINUED)

##### Salaries & Wages

The Company's main resource is its staff whose commitment and dedication to the organisation has been one of its strengths in the difficult recessionary times of recent years. During 2014 we had an average of 25 employees on programmes, campaigns, fundraising and support administration and an average of 15 on the F2F recruitment programme. Total salary, wages and related costs of these employees in 2014 was €1,457k (2013: €2,398k).

Details of salary bands are published on our website. The position at January 2015 was as follows:

|                   |                        |
|-------------------|------------------------|
| €26,000 - €35,000 | 13                     |
| €35,001 - €40,000 | 5                      |
| €40,001 - €51,000 | 9                      |
| €104,339          | 1 (Executive Director) |

##### Reserves and Financial position

The Company's policy is to have reserves sufficient to meet the costs and liabilities of the organisation for a period of 6 months. In recent years this has not been possible due to the recession and difficulties facing the sector and the organisation. However The Company has been able to maintain sufficient cash balances to meet its continuing operations and liabilities. As at 31 December 2014 the cash balances was €291k (2013: €336k).

##### Investment policy

The bulk of Amnesty's cash balances are held in demand deposit accounts with our principal bankers Bank of Ireland.

##### Balance Sheet

The assets of the Company amount to €679k with liabilities of €1,837k resulting in an accumulated revenue deficit of €1,159k.

##### Governance

To meet the Governance standards outlined above the Company Board has been strengthened by the addition of new Board members. The new Board members are drawn from diverse backgrounds and bring a broad range of experience and skills to the Board deliberations.

#### RISKS AND UNCERTAINTIES

The directors perceive the main risks and uncertainties to be those that pertain in the general economic environment and in particular the management of cash flows. The board is aware of the need to assess these and other risks faced by the organisation and respond to manage those risks appropriately. A register of risks has been compiled and management has taken responsibility for each significant risk area.



## **AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

### **DIRECTORS' REPORT**

---

#### **BOOKS OF ACCOUNT**

To ensure that proper books and records are kept in accordance with Section 202 of the Companies Act, 1990, the directors have engaged appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company premises at Seán MacBride House, 48 Fleet Street, Dublin 2.

#### **DIRECTORS**

The present membership of the Board is set out on page 2.

#### **POST BALANCE SHEET EVENT**

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

#### **AUDITORS**

The auditors, Deloitte & Touche, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 160 (2) of the Companies Act, 1963.

Signed on behalf of the Board:

Jacinta Kelly  
Director

Alan McLean  
Director

19 May 2015

## **AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

---

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with Irish statute comprising the Companies Acts, 1963 to 2013. 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.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
AMNESTY INTERNATIONAL IRISH SECTION LIMITED  
(A company limited by guarantee and not having a share capital)**

We have audited the financial statements of Amnesty International Irish Section Limited for the year ended 31 December 2014 which comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement, and the related notes 1 to 18. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Reports and Financial Statements for the year ended 31 December 2014 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the affairs of the company as at 31 December 2014 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the Companies Acts, 1963 to 2013.

*Emphasis of matter – Going concern*

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the financial statements which indicates that the company had net liabilities of €1,158,903 at the balance sheet date. This condition indicates the existence of a material uncertainty which may cast significant doubt on the company's ability to continue as a going concern. The directors are satisfied that the company will generate funds which together with deferral of loan payments until 2017-2019 will be sufficient to meet its working capital needs for a period of not less than 12 months from the date of approval of the financial statements and to enable the company to meet its liabilities as they fall due. The directors have prepared the financial statements of the company on the basis that the company is a going concern. The financial statements do not include any adjustments that would result if the company was unable to continue as a going concern.

*Continued on next page/*

*Continued from previous page/*

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
AMNESTY INTERNATIONAL IRISH SECTION LIMITED  
(A company limited by guarantee and not having a share capital)**

**Matters on which we are required to report by the Companies Acts, 1963 to 2013**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion the information given in the directors' report is consistent with the financial statements.

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

We have nothing to report in respect of the provisions in the Companies Acts, 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Thomas Cassin  
For and on behalf of Deloitte & Touche  
Chartered Accountants and Statutory Audit Firm  
Dublin

19 May 2015

## **AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

### **STATEMENT OF ACCOUNTING POLICIES**

---

#### **BASIS OF PREPARATION**

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2013. Accounting Standards Generally Accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

#### **BASIS OF ACCOUNTING**

The financial statements are prepared under the historical cost convention.

#### **DEPRECIATION OF TANGIBLE ASSETS**

Provision is made for depreciation on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life on a straight line basis as follows:

|                       |                                    |
|-----------------------|------------------------------------|
| Leasehold premises    | 1% per annum                       |
| Fixtures and fittings | 20% per annum                      |
| Computer              | 33 $\frac{1}{3}$ % per annum       |
| Office equipment      | 20% & 33 $\frac{1}{3}$ % per annum |

#### **FOREIGN CURRENCIES**

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date. Revenues, costs and non-monetary assets are translated at the exchange rates ruling at the dates of the transactions. The resulting surplus and deficit are dealt with in the Income and Expenditure account.

#### **REVENUE RECOGNITION**

All income is recognised on a cash receipts basis.

#### **DEFERRED INCOME**

Income for specific projects and activities is recognised in the year in which the project or the activity takes place. Any income not credited at the balance sheet date is deferred to future periods.

#### **TAXATION**

The company is exempt from corporation tax under Section 209 of The Taxes Consolidation Act, 1997, as a company that has consultative status with the United Nations and the Council of Europe and has its sole or main object, the promotion of the observance of the provisions of the Universal Declaration of Human Rights or the implementation of the European Convention for the protection of Human Rights and Fundamental Freedoms.

#### **PENSION COSTS**

Certain company employees are members of a pension scheme. The scheme is a defined contribution pension scheme and the assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the Income and Expenditure account.

#### **OPERATING LEASES**

Operating lease rentals are charged to the Income and Expenditure account on a straight line basis over the lease term.

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED****INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2014**

---

|  | <i>Notes</i> | <b>2014<br/>€</b>  | <b>2013<br/>€</b> |
|--|--------------|--------------------|-------------------|
| Income   | 2            | <b>2,649,617</b>   | 3,450,234         |
| Expenditure on current year activities and recruitment         |              | <b>(1,835,394)</b> | (3,262,342)       |
| Contribution paid to the International Movement                | 14           | <b>(113,967)</b>   | (39,539)          |
|  |              | <hr/>              | <hr/>             |
| <b>Surplus from current year activities</b>                    |              | <b>700,256</b>     | 148,353           |
| Contribution payable to the International Movement written off | 14           | -                  | 1,746,472         |
| Recruitment costs invested in future income                    |              | <b>(310,570)</b>   | (539,244)         |
| Related party loan written off                                 | 9            | <b>(86,796)</b>    | (922,238)         |
| Interest receivable  | 5            | <b>726</b>         | 5,453             |
| Interest payable   | 6            | <b>(24,388)</b>    | (19,087)          |
| <b>Surplus for the year</b>                                    | 13           | <b>279,228</b>     | 419,709           |
|  |              | <hr/> <hr/>        | <hr/> <hr/>       |

All recognised gains and losses for both the current year and the previous year are included in the Income and Expenditure Account and arise from continuing operations disclosed above.

The financial statements were approved by the Board of Directors on 19 May 2015 and signed on its behalf by:

Jacinta Kelly  
Director

Alan McLean  
Director

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**BALANCE SHEET AS AT 31 DECEMBER 2014**

|   | <i>Notes</i> | <b>2014</b><br>€   | 2013<br>€   |
|---|--------------|--------------------|-------------|
| <b>FIXED ASSETS</b>                                     |              |                    |             |
| Tangible fixed assets                                   | 7            | <b>328,332</b>     | 351,587     |
| <b>CURRENT ASSETS</b>                                   |              |                    |             |
| Debtors and deferred expenditure                        | 8            | <b>58,956</b>      | 55,659      |
| Cash at bank and in hand                                |              | <b>291,735</b>     | 336,276     |
|   |              | <b>350,691</b>     | 391,935     |
| <b>CREDITORS: (Amounts falling due within one year)</b> |              |                    |             |
| Creditors   | 10           | <b>(200,867)</b>   | (542,862)   |
| Deferred project income                                 | 11           | <b>(34,581)</b>    | (36,313)    |
|   |              | <b>(235,448)</b>   | (579,175)   |
| <b>NET CURRENT ASSETS / (LIABILITIES)</b>               |              |                    |             |
|   |              | <b>115,243</b>     | (187,240)   |
| <b>CREDITORS:</b>                                       |              |                    |             |
| (Amounts falling due after more than one year)          | 12           | <b>(1,602,478)</b> | (1,602,478) |
| <b>NET LIABILITIES</b>                                  |              |                    |             |
|   |              | <b>(1,158,903)</b> | (1,438,131) |
| <b>FINANCED BY:</b>                                     |              |                    |             |
| Accumulated revenue deficit                             | 13           | <b>(1,158,903)</b> | (1,438,131) |

The financial statements were approved by the Board of Directors on 19 May 2015 and signed on its behalf by:

Jacinta Kelly  
Director

Alan McLean  
Director

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2014**

|   | 2014<br>€          | 2013<br>€        |                    |
|---|--------------------|------------------|--------------------|
| <b>RECONCILIATION OF SURPLUS OF INCOME OVER<br/>EXPENDITURE TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES</b> |                    |                  |                    |
| Surplus from current year activities  | 700,256            | 148,353          |                    |
| Recruitment costs invested in future income   | (310,570)          | (539,244)        |                    |
| Depreciation  | 24,399             | 29,309           |                    |
| Decrease in debtors   | (3,297)            | 200,380          |                    |
| Related debtor write off  | (86,796)           | (175,738)        |                    |
| Decrease in creditors   | (343,727)          | (205,123)        |                    |
| <b>NET CASH OUTFLOW<br/>FROM OPERATING ACTIVITIES</b>   | <b>(19,735)</b>    | <b>(542,063)</b> |                    |
| <b>RETURNS ON INVESTMENTS<br/>AND SERVING OF FINANCE</b>  |                    |                  |                    |
| Interest received   | 726                | 5,453            |                    |
| Interest paid   | (24,388)           | -                |                    |
|   | <b>(23,662)</b>    | <b>5,453</b>     |                    |
| <b>CAPITAL EXPENDITURE AND<br/>FINANCIAL INVESTMENT</b>   |                    |                  |                    |
| Payments to acquire tangible fixed assets   | (1,144)            | (8,217)          |                    |
| <b>FINANCING</b>  |                    |                  |                    |
| Increase in borrowings  | -                  | 517,386          |                    |
| <b>(DECREASE) IN CASH</b>   | <b>(44,541)</b>    | <b>(27,441)</b>  |                    |
| Cash at bank and in hand at beginning of year   | 336,276            | 363,717          |                    |
| Cash at bank and in hand at end of year   | <b>291,735</b>     | <b>336,276</b>   |                    |
| <b>ANALYSIS OF NET DEBT</b>   |                    |                  |                    |
|   | At 01/01/2014<br>€ | Cash Flow<br>€   | At 31/12/2014<br>€ |
| Cash at bank and in hand  | 336,276            | (44,541)         | 291,735            |
| Debt due within one year  | -                  | -                | -                  |
| Debt due after one year   | (1,602,478)        | -                | (1,602,478)        |
| <b>Total</b>  | <b>(1,266,202)</b> | <b>(44,541)</b>  | <b>(1,310,743)</b> |



## AMNESTY INTERNATIONAL IRISH SECTION LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

---

#### 1. GOING CONCERN

The company has, after providing for contributions of €113,967 (2013: €39,539) to the International Movement and writing off a loan from Amnesty International (Ireland) Foundation of €86,796 (2013: €922,238), made a surplus for the year amounting to €279,228 (2013: surplus of €419,709). The company had net current assets of €115,243 (2013: net current liabilities of €187,240) and net liabilities of €1,158,903 (2013: net liabilities of €1,438,131) at the balance sheet date. The directors have prepared budgeted income and expenditure projections for 2015 and 2016 and are satisfied that the company will generate sufficient income to cover future cash requirements for a period of not less than 12 months from the date of approval of the financial statements. The remaining loan repayments to Amnesty International Limited have been deferred until 2017 - 2019. On that basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that would arise if the company was unable to continue as a going concern.

#### 2. INCOME

Income represents proceeds from subscriptions, donations, project income and fundraising income.

#### 3. STATUTORY DISCLOSURES

|  | 2014<br>€ | 2013<br>€ |
|--|-----------|-----------|
| Directors' remuneration (Note 3(b))            | 101,316   | 111,099   |
| Directors' pension (Note 3(b))                 | 6,079     | 6,666     |
| Depreciation                                   | 24,399    | 29,309    |
| Loan interest                                  | 24,388    | 19,087    |
| Auditors' remuneration (Note 3(a))             | 7,385     | 7,492     |
| <b>(a) Auditors' remuneration disclosures:</b> |           |           |
| Audit  | 7,385     | 7,492     |
| Tax advisory                                   | -         | -         |
| Other assurance                                | -         | -         |
| Other non-audit                                | -         | -         |

(b) Colm O'Gorman resigned as director on 6 October 2014 and no other directors were paid during the year and the previous year.

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014**

---

| <b>4. EMPLOYEE INFORMATION</b>   | <b>2014</b>      | <b>2013</b>      |
|--|------------------|------------------|
|  | <b>€</b>         | <b>€</b>         |
| Staff costs:   |                  |                  |
| Salaries and wages   |                  |                  |
| - Amnesty International Ireland  | <b>1,279,446</b> | 1,887,744        |
| - Amnesty International EU Office  | -                | 246,455          |
| Social welfare costs   | <b>125,271</b>   | 187,356          |
| Pension costs  |                  |                  |
| - Amnesty International Ireland  | <b>51,821</b>    | 76,265           |
|  | <b>1,456,538</b> | <b>2,397,820</b> |
|  | <hr/> <hr/>      | <hr/> <hr/>      |
| The average number of persons employed by the company<br>(including the directors) during the year was as follows: | <b>No.</b>       | <b>No.</b>       |
| Programmes and activities  | <b>17</b>        | 22               |
| Fundraising  | <b>4</b>         | 4                |
| Administration   | <b>7</b>         | 7                |
| Recruitment  | <b>15</b>        | 23               |
|  | <b>43</b>        | <b>56</b>        |
|  | <hr/> <hr/>      | <hr/> <hr/>      |

Employee costs are allocated to membership recruitment costs, campaign and programme costs and personnel costs as appropriate.

| <b>5. INTEREST RECEIVABLE</b> | <b>2014</b>   | <b>2013</b> |
|-------------------------------|---------------|-------------|
|                               | <b>€</b>      | <b>€</b>    |
| Deposit interest              | <b>726</b>    | 5,453       |
|                               | <hr/> <hr/>   | <hr/> <hr/> |
| <b>6. INTEREST PAYABLE</b>    | <b>2014</b>   | <b>2013</b> |
|                               | <b>€</b>      | <b>€</b>    |
| Loan interest                 | <b>24,388</b> | 19,087      |
|                               | <hr/> <hr/>   | <hr/> <hr/> |

AMNESTY INTERNATIONAL IRISH SECTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014

7. TANGIBLE FIXED ASSETS

|                            | Leasehold<br>Premises<br>€ | Fixtures &<br>Fittings<br>€ | Computer<br>€  | Office<br>Equipment<br>€ | Total<br>€     |
|----------------------------|----------------------------|-----------------------------|----------------|--------------------------|----------------|
| <b>Cost:</b>               |                            |                             |                |                          |                |
| At 1 January 2014          | 315,824                    | 51,914                      | 189,364        | 33,322                   | 590,424        |
| Additions                  | -                          | -                           | -              | 1,144                    | 1,144          |
| <b>At 31 December 2014</b> | <b>315,824</b>             | <b>51,914</b>               | <b>189,364</b> | <b>34,466</b>            | <b>591,568</b> |
| <b>Depreciation:</b>       |                            |                             |                |                          |                |
| At 1 January 2014          | 3,158                      | 31,124                      | 173,007        | 31,548                   | 238,837        |
| Charge for year            | 3,159                      | 8,782                       | 10,365         | 2,093                    | 24,399         |
| <b>At 31 December 2014</b> | <b>6,317</b>               | <b>39,906</b>               | <b>183,372</b> | <b>33,641</b>            | <b>263,236</b> |
| <b>Net Book Value:</b>     |                            |                             |                |                          |                |
| <b>At 31 December 2014</b> | <b>309,507</b>             | <b>12,008</b>               | <b>5,992</b>   | <b>825</b>               | <b>328,332</b> |
| At 31 December 2013        | 312,666                    | 20,790                      | 16,357         | 1,774                    | 351,587        |

Leasehold premises as stated in the balance sheet represent the contribution made by Amnesty International Irish Section Limited to enable Amnesty International (Ireland) Foundation to purchase the property at 48 Fleet Street, Dublin 2. By agreement dated 21 April 2010 the company has been granted a 200 - year lease from the Foundation at an annual rent of €600, together with a beneficial entitlement to 80% of the value of the property on any sale. The company is also entitled to a renewal of the lease on the same terms as the current lease including payment of an agreed rent.

8. DEBTORS AND DEFERRED EXPENDITURE

|   | 2014<br>€     | 2013<br>€ |
|---|---------------|-----------|
| Debtors, prepayments and deferred expenditure | <b>58,956</b> | 55,659    |

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014****9. AMOUNTS DUE FROM RELATED PARTIES**

Amnesty International (Ireland) Foundation made contributions to projects undertaken by the company amounting to €14,000 (2013: €41,000).

During the year Amnesty International Irish Section Limited waived an amount of €86,796 due from Amnesty International (Ireland) Foundation.

| The respective balances outstanding at 31 December are as follows: | <b>2014</b><br>€ | 2013<br>€ |
|--|------------------|-----------|
| Amnesty International (Ireland) Foundation                         | -                | -         |
|  | <u>-</u>         | <u>-</u>  |
|  | <u>-</u>         | <u>-</u>  |

**10. CREDITORS: (Amounts falling due within one year)**

|   | <b>2014</b><br>€      | 2013<br>€      |
|---|-----------------------|----------------|
| Creditors and accruals  | <b>95,506</b>         | 227,738        |
| PAYE/PRSI   | <b>34,335</b>         | 39,975         |
| Amnesty International EU Association                                | -                     | 236,300        |
| Accrued interest on loan from Fundraising Investment Fund (Note 14) | <b>43,475</b>         | 19,087         |
| Amnesty International Limited (Note 14)                             | <b>27,551</b>         | 19,762         |
|   | <u><b>200,867</b></u> | <u>542,862</u> |
|   | <u><b>200,867</b></u> | <u>542,862</u> |

**11. DEFERRED PROJECT INCOME**

|              | <b>2014</b><br>€     | 2013<br>€     |
|--------------|----------------------|---------------|
| HRE Projects | <b>34,581</b>        | 36,313        |
|              | <u><b>34,581</b></u> | <u>36,313</u> |
|              | <u><b>34,581</b></u> | <u>36,313</u> |

**12. CREDITORS: (Amounts falling due after more than one year)**

|   | <b>2014</b><br>€        | 2013<br>€        |
|---|-------------------------|------------------|
| Loan from Fundraising Investment Fund (Note 14) | <b>1,602,478</b>        | 1,602,478        |
|   | <u><b>1,602,478</b></u> | <u>1,602,478</u> |
|   | <u><b>1,602,478</b></u> | <u>1,602,478</u> |

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014**

---

| <b>13. ACCUMULATED REVENUE DEFICIT</b> | <b>2014</b>               | <b>2013</b>               |
|--|---------------------------|---------------------------|
|  | <b>€</b>                  | <b>€</b>                  |
| Opening balance at 1 January           | <b>(1,438,131)</b>        | (1,857,840)               |
| Surplus/(deficit) for the year         | <b>279,228</b>            | 419,709                   |
| Closing balance at 31 December         | <b><u>(1,158,903)</u></b> | <b><u>(1,438,131)</u></b> |

**14. AMOUNTS DUE TO RELATED PARTIES**

During the year the company made contributions to the International Movement amounting to €113,967 (2013: €39,539) to Amnesty International Limited, a United Kingdom registered connected company. The balance due to Amnesty International Limited at the year end is €27,551 (2013: €19,762). The company incurred accrued loan interest of €24,388 (2013: €19,087). This loan is denominated in euro and interest is payable at LIBOR plus 1.25%. The balance due to the loan from Amnesty International Limited at the year end is €1,602,478 (2013: €1,602,478).

The company incurred contributions to the International Movement amounting to €24,331 (2013: €18,861) payable to the Amnesty International (AI) EU Association in Brussels. The company also incurred employee and office costs related to the End FGM Europe project of €Nil (2013: €263,118) payable to the AI EU Office. The Human Dignity Foundation project and its fund were taken over by the AI EU Association in the prior year. The balance due to the AI EU Association at 31 December 2014 was €Nil (2013: €236,300).

**15. PENSION**

Amnesty International Irish Section Limited operates an externally managed defined contribution scheme. The pension cost is charged to the Income and Expenditure account in the year in which it arises. The pension cost charge represents contributions payable by the company to the fund and amounted to €51,821 (2013: €76,265).

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2014**

---

**16. OPERATING LEASES COMMITMENTS**

Annual commitments exist under non-cancellable operating leases as follows:

|                                 | <b>Leasehold premises</b> |
|---------------------------------|---------------------------|
| Payable on leases which expire: | <b>€</b>                  |
| After more than five years      | <b>25,000</b>             |
|                                 | <u><u>          </u></u>  |

**17. LEGAL STATUS OF AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

The company is limited by guarantee (€1 per member), and has no share capital.

**18. SECURITY**

As part of loan facilities entered into by Amnesty International (Ireland) Foundation with the trust's bankers, the company is jointly and severally liable for amounts outstanding on these facilities. The guarantees outstanding at 31 December 2014 in respect of these facilities were €2,788,098 (2013: €2,859,631).

**SUPPLEMENTARY INFORMATION**

---

(NOT COVERED BY THE INDEPENDENT AUDITORS' REPORT)

**SCHEDULES**

1 – 6 INCOME

7 - 18 EXPENDITURE



**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**SUPPLEMENTARY SCHEDULES**

**SCHEDULE 1 – INCOME**

|  | <i>Schedule</i> | 2014<br>€               | 2013<br>€        |
|--|-----------------|-------------------------|------------------|
| Subscriptions and donations                | 2               | <b>2,258,806</b>        | 2,216,490        |
| Appeals                                    |                 | <b>163,277</b>          | 163,073          |
| Amnesty International (Ireland) Foundation |                 | <b>14,000</b>           | 41,000           |
| Special events income                      |                 | <b>97,457</b>           | 62,565           |
| HRBA Project Income                        | 3               | -                       | 2,805            |
| HRE Project Income                         | 4               | <b>110,557</b>          | 140,625          |
| Mental Health Project Income               | 5               | -                       | 424,349          |
| HDF Project Income                         | 6               | -                       | 399,327          |
| Stop Bullying Project Income               | 6               | <b>5,520</b>            | -                |
|  |                 | <u><b>2,649,617</b></u> | <u>3,450,234</u> |

**SCHEDULE 2 - SUBSCRIPTIONS AND DONATIONS**

|   | 2014<br>€               | 2013<br>€        |
|---|-------------------------|------------------|
| Subscriptions - renewals                        | <b>110,498</b>          | 122,153          |
| Major donors and foundations                    | <b>383,435</b>          | 521,456          |
| Membership recruitment                          | <b>176,390</b>          | 431,225          |
| Amnesty groups' contributions                   | <b>11,131</b>           | 17,358           |
| Members' and supporters' income                 | <b>1,466,499</b>        | 1,025,474        |
| Tax rebates                                     | <b>110,853</b>          | 98,824           |
| <b>Total subscriptions and donations income</b> | <u><b>2,258,806</b></u> | <u>2,216,490</u> |

**SCHEDULE 3 – HRBA PROJECT**

|                                      | 2014<br>€ | 2013<br>€    |
|--------------------------------------|-----------|--------------|
| Income deferred from previous period | -         | 47,668       |
| Transfer to Core Funding             | -         | (44,863)     |
| Income deferred to future periods    | -         | -            |
| <b>Total project income</b>          | <u>-</u>  | <u>2,805</u> |

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**SUPPLEMENTARY SCHEDULES**

| <b>SCHEDULE 4 - HRE PROJECT</b>      | <b>2014</b>     | <b>2013</b> |
|--------------------------------------|-----------------|-------------|
|                                      | <b>€</b>        | <b>€</b>    |
| Income deferred from previous period | <b>36,313</b>   | 45,191      |
| Irish Aid                            | <b>50,000</b>   | 50,000      |
| Amnesty Ireland                      | <b>64,345</b>   | 68,301      |
| Self Help Africa                     | -               | 13,446      |
| Income deferred to future periods    | <b>(40,101)</b> | (36,313)    |
| <b>Total project income</b>          | <b>110,557</b>  | 140,625     |

| <b>SCHEDULE 5 - MENTAL HEALTH PROJECT</b>    | <b>2014</b> | <b>2013</b> |
|--|-------------|-------------|
|  | <b>€</b>    | <b>€</b>    |
| Income deferred from previous period         | -           | 321,745     |
| Received from ONE Foundation during the year | -           | 112,500     |
| Transfer to Core Funding                     | -           | (9,916)     |
| Income deferred to future periods            | -           | -           |
| <b>Total project income</b>                  | -           | 424,329     |

| <b>SCHEDULE 6 - HDF PROJECT</b>                                 | <b>2014</b> | <b>2013</b> |
|---|-------------|-------------|
|   | <b>€</b>    | <b>€</b>    |
| Income receivable at beginning of period                        | -           | (148,096)   |
| Received from the HDF during the year                           | -           | 618,675     |
| Income (deferred to future periods)/receivable at end of period | -           | -           |
| Unused fund repayable to Core Funding                           | -           | (71,252)    |
| <b>Total project income</b>                                     | -           | 399,327     |

| <b>STOP BULLYING PROJECT</b>   |              |   |
|--------------------------------|--------------|---|
| Funding receivable at year end | <b>5,520</b> | - |
| <b>Project income</b>          | <b>5,520</b> | - |

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**SUPPLEMENTARY SCHEDULES**

**SCHEDULE 7 - EXPENDITURE**

|  | <i>Schedule</i> | <b>2014</b><br>€ | 2013<br>€        |
|--|-----------------|------------------|------------------|
| Direct cost of recruitment and fundraising | 8               | <b>585,052</b>   | 961,388          |
| HRII Project                               | 9               | -                | 2,805            |
| Stop Bullying Project                      | 10              | <b>5,520</b>     | -                |
| HRE Project                                | 10              | <b>110,557</b>   | 140,625          |
| HDF Project                                | 11              | -                | 399,327          |
| Mental Health Project                      | 12              | -                | 424,348          |
| Campaign and programme costs               | 13              | <b>146,400</b>   | 127,390          |
| General operating expenses                 | 14              | <b>185,113</b>   | 208,867          |
| Personnel costs                            | 15              | <b>990,117</b>   | 1,349,895        |
| Travel and subsistence                     | 16              | <b>18,531</b>    | 30,503           |
| Financial costs                            | 17              | <b>64,363</b>    | 52,223           |
| IT costs                                   | 18              | <b>38,475</b>    | 45,279           |
| Coordination and management                |                 | <b>1,836</b>     | 58,936           |
|  |                 | <b>2,145,964</b> | <b>3,801,586</b> |

**SCHEDULE 8 – DIRECT COST OF RECRUITMENT AND FUNDRAISING**

|  | <b>2014</b><br>€ | 2013<br>€      |
|--|------------------|----------------|
| Salaries, wages and related costs – current year | <b>132,857</b>   | 203,802        |
| Travelling and subsistence – current year        | <b>22,428</b>    | 65,820         |
| Salaries, wages and related costs – future years | <b>265,714</b>   | 407,604        |
| Travelling and subsistence – future years        | <b>44,857</b>    | 131,640        |
| Upgrade costs                                    | <b>11,535</b>    | 24,391         |
| Other recruitment costs                          | <b>6,848</b>     | 13,785         |
| Appeals costs                                    | <b>62,537</b>    | 73,077         |
| Special Events costs                             | <b>23,808</b>    | 27,616         |
| Other fundraising costs                          | <b>14,468</b>    | 13,653         |
| <b>Total direct costs</b>                        | <b>585,052</b>   | <b>961,388</b> |

**SCHEDULE 9 – HRII PROJECT**

|                                     | <b>2014</b><br>€ | 2013<br>€    |
|-------------------------------------|------------------|--------------|
| Salaries and related employee costs | -                | -            |
| Programme costs                     | -                | 2,805        |
| <b>Total project costs</b>          | <b>-</b>         | <b>2,805</b> |

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**SUPPLEMENTARY SCHEDULES**

| <b>SCHEDULE 10 – HRE PROJECT</b>    | <b>2014</b>    | <b>2013</b> |
|-------------------------------------|----------------|-------------|
|                                     | <b>€</b>       | <b>€</b>    |
| Salaries and related employee costs | <b>80,815</b>  | 90,049      |
| Programme costs                     | <b>29,743</b>  | 50,576      |
| <b>Total project costs</b>          | <b>110,558</b> | 140,625     |

**STOP BULLYING PROJECT**

|                                     |              |   |
|-------------------------------------|--------------|---|
| Salaries and related employee costs | <b>4,810</b> | - |
| Programme costs                     | <b>710</b>   | - |
|                                     | <b>5,520</b> | - |

**SCHEDULE 11 – HDF PROJECT**

| <b>SCHEDULE 11 – HDF PROJECT</b>    | <b>2014</b> | <b>2013</b> |
|-------------------------------------|-------------|-------------|
|                                     | <b>€</b>    | <b>€</b>    |
| Salaries and related employee costs | -           | 246,455     |
| Programme costs                     | -           | 152,872     |
| <b>Total project costs</b>          | -           | 399,327     |

**SCHEDULE 12 – MENTAL HEALTH PROJECT**

| <b>SCHEDULE 12 – MENTAL HEALTH PROJECT</b> | <b>2014</b> | <b>2013</b> |
|--|-------------|-------------|
|  | <b>€</b>    | <b>€</b>    |
| Salaries and related employee costs        | -           | 118,443     |
| Programme costs                            | -           | 305,905     |
| <b>Total project costs</b>                 | -           | 424,348     |

**SCHEDULE 13 – CAMPAIGN AND PROGRAMME COSTS**

| <b>SCHEDULE 13 – CAMPAIGN AND PROGRAMME COSTS</b> | <b>2014</b>    | <b>2013</b> |
|---|----------------|-------------|
|   | <b>€</b>       | <b>€</b>    |
| Campaign and programme costs                      | <b>118,042</b> | 93,388      |
| Youth and student                                 | <b>1,287</b>   | 3,883       |
| Annual conference                                 | <b>6,332</b>   | 7,888       |
| Communications                                    | <b>7,321</b>   | 8,959       |
| Annual Review                                     | <b>12,589</b>  | 11,797      |
| HRE general expenses                              | <b>829</b>     | 1,475       |
| <b>Total campaign and programme costs</b>         | <b>146,400</b> | 127,390     |

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED****SUPPLEMENTARY SCHEDULES**

---

| <b>SCHEDULE 14 – GENERAL OPERATING EXPENSES</b> | <b>2014</b>    | <b>2013</b>    |
|---|----------------|----------------|
|   | <b>€</b>       | <b>€</b>       |
| Regional office rent and rates                  | <b>18,939</b>  | 24,392         |
| Light and heat                                  | <b>23,311</b>  | 29,999         |
| Insurance                                       | <b>7,626</b>   | 8,351          |
| Telephone, fax and email                        | <b>14,351</b>  | 17,382         |
| Postage and couriers                            | <b>21,464</b>  | 27,431         |
| Cleaning  | <b>12,914</b>  | 13,246         |
| Stationery                                      | <b>14,727</b>  | 14,064         |
| Building repairs and maintenance                | <b>3,324</b>   | 689            |
| Depreciation                                    | <b>24,399</b>  | 29,309         |
| Property Management fees and charges            | <b>28,855</b>  | 27,739         |
| Security  | <b>5,209</b>   | 3,872          |
| Sundry  | <b>9,994</b>   | 12,393         |
| <b>Total operating expenses</b>                 | <b>185,113</b> | <b>208,867</b> |

| <b>SCHEDULE 15 – PERSONNEL COSTS</b> | <b>2014</b>    | <b>2013</b>      |
|--------------------------------------|----------------|------------------|
|                                      | <b>€</b>       | <b>€</b>         |
| Salaries and wages                   | <b>927,625</b> | 1,259,924        |
| Pension premiums                     | <b>44,716</b>  | 69,822           |
| Training and development             | <b>15,541</b>  | 11,985           |
| Recruitment costs                    | <b>2,235</b>   | 8,164            |
| <b>Total personnel costs</b>         | <b>990,117</b> | <b>1,349,895</b> |

| <b>SCHEDULE 16 – TRAVEL AND SUBSISTENCE</b> | <b>2014</b>   | <b>2013</b>   |
|---|---------------|---------------|
|   | <b>€</b>      | <b>€</b>      |
| Volunteer travel and subsistence            | <b>11,537</b> | 10,815        |
| Staff travel and subsistence                | <b>2,738</b>  | 2,030         |
| International meeting attendance            | <b>4,256</b>  | 17,658        |
| <b>Total travel and subsistence costs</b>   | <b>18,531</b> | <b>30,503</b> |

---

**AMNESTY INTERNATIONAL IRISH SECTION LIMITED**

**SUPPLEMENTARY SCHEDULES**

---

| <b>SCHEDULE 17 – FINANCIAL COSTS</b> | <b>2014</b>   | <b>2013</b>   |
|--------------------------------------|---------------|---------------|
|                                      | <b>€</b>      | <b>€</b>      |
| Bank charges                         | <b>56,978</b> | 44,731        |
| Audit fees                           | <b>7,385</b>  | 7,492         |
| <b>Total financial costs</b>         | <b>64,363</b> | <b>52,223</b> |

| <b>SCHEDULE 18 – IT COSTS</b>    | <b>2014</b>   | <b>2013</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>€</b>      | <b>€</b>      |
| Maintenance and consultancy      | <b>16,547</b> | 21,573        |
| Database support and consultancy | <b>8,692</b>  | 7,812         |
| Computer consumables             | <b>547</b>    | 507           |
| Website development              | <b>12,689</b> | 15,387        |
| <b>Total IT costs</b>            | <b>38,475</b> | <b>45,279</b> |