

**The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited**  
*(a company limited by guarantee and not having a share capital)*

**Directors' Report and  
Financial Statements**

*for the year ended 31 December 2012*

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

## **Directors' Report and Financial Statements**

### *Contents*

	<i>Page</i>
Directors and other information	1
Directors' Report	2
Independent Auditors' Report	4
Income and Expenditure Account	6
Balance Sheet	7
Cash Flow Statement	8
Statement of Accounting Policies	9
Notes to the Financial Statements	10
Operating Statement	16

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

## ***Directors and other information***

<b>Directors</b>	Liz Carroll Ann-Marie Kilshaw Mark Bennett Peter Byrne
<b>Registered Office</b>	26 Clare Street, Dublin 2.
<b>Secretary</b>	Liz Carroll
<b>Auditors</b>	LHM Casey McGrath Chartered Certified Accountants & Statutory Audit Firm, 6 Northbrook Road, Dublin 6.
<b>Business Address</b>	The Greenhouse 17 St. Andrew Street, Dublin 2.
<b>Bankers</b>	Bank of Ireland College Green, Dublin 2.
<b>Solicitors</b>	Lee & Sherlock Unit 5A, Ground Floor, Block F, Nutgrove Office Park, Rathfarnham, Dublin 14.
<b>Registered Number</b>	106860
<b>Date of Incorporation</b>	24 April 1985

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

## **Directors' Report**

*for the year ended 31 December 2012*

The directors present their report and the financial statements for the year ended 31 December 2012.

## **Principal Activity**

The principal activity of the company is to promote the personal development of young people through practical environmental conservation, education and training activities. The company is a registered charity under the Charities Act, 1973.

## **Results For the Year**

The (deficit)/surplus for the year after providing for depreciation and taxation amounted to (€ 15,722) (2011 : € 42,249).

Surpluses are retained for the future promotion of personal development of young people through practical environmental conservation, education and training activities and dividends are not paid.

## **Review of Activity and Future Developments**

Both the level of activity and the year end financial position were satisfactory and the directors expect that the present level of activity will be sustained for the foreseeable future.

## **Principal Risks and Uncertainties**

The directors have responsibility for, and are aware of the risks associated with the operational activities of the company. They are confident that adequate systems of internal control provide reasonable assurance against such risks. The internal control systems aim to ensure compliance with laws and policies, ensure efficient and effective use of the company's resources, safeguards the company's assets, and maintains the integrity of the financial information produced.

Financial information is subject to detailed and regular review at director level allowing for continuous monitoring of the company's operations and financial status. The directors continuously monitor and plan for the financial sustainability of the organisation in an ever changing external environment.

In addition to the application of internal procedures the company is subject to statutory external audit, with rigorous reporting to external funders. The company has developed procedures and practices throughout the organisation to ensure compliance with funders rules and regulations. The company will continue to improve these systems to ensure it maintains the highest standard of transparency and accountability.

## **Directors**

In accordance with the Articles of Association, at each Annual General Meeting all members of the National Council shall retire from office.

## **Directors and their Interests**

The organisation was incorporated for charitable purposes, is limited by guarantee and does not have a share capital. Every member is liable for the debts and liabilities of the organisation in the event of a winding up of such amount as may be required but may not exceed €1.27.

## **Political Contributions**

The company made no political donations during the year, as defined by the Electoral Act 1997.

## **Going Concern**

The directors consider that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

## **Directors' Report**

*for the year ended 31 December 2012*

### **Directors' Responsibilities**

The directors are responsible for preparing the Director's Report and Financial Statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the surplus of the company for that year. In preparing these financial statements the directors are required to:

select suitable accounting policies and apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2012 and all regulations to be construed as one with those acts. 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.

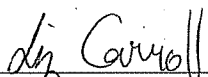
### **Books of account**

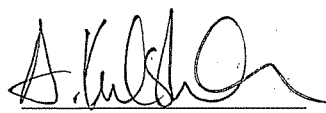
The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies Act 1990, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at The Greenhouse, 17 St. Andrew Street, Dublin 2.

### **Auditors**

The auditors, LHM Casey McGrath, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

### **On behalf of the board**

  
\_\_\_\_\_  
Liz Carroll  
Director

  
\_\_\_\_\_  
Ann-Marie Kilshaw  
Director

Date: 18/06/2013

# **The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

## **Independent Auditors' Report to the Members of The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited**

We have audited the financial statements of The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited for the year ended 31 December 2012 on pages 6 to 15. These financial statements have been prepared under the accounting policies set out on page 9.

This report is made solely to the company's members as a body in accordance with the requirements of the Companies Acts 1963 to 2012. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 or 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 described on page 3 the company's directors are responsible for the preparation of financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Acts. We also report to you whether in our opinion: proper books of account have been kept by the company and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

# **The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

## **Independent Auditors' Report to the Members of The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited**

..... continued

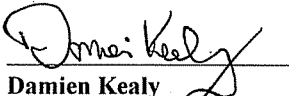
### **Opinion**

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 company's affairs as at 31 December 2012 and of its deficit and cash flows for the year then ended; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2012 and all regulations to be construed as one with those acts.

We have obtained all the information and explanations 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.

  
**Damien Kealy**  
For and on behalf of

### **LHM Casey McGrath**

Chartered Certified Accountants  
& Statutory Audit Firm,  
6 Northbrook Road, Dublin 6.

Date: 18/06/2013

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

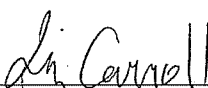
## Income and Expenditure Account

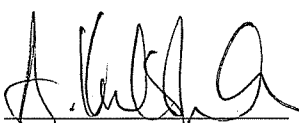
For The Year Ended 31 December 2012

	Notes	2012 €	As restated 2011 €
<b>Income resources-continuing activities</b>			
Grants from government and other co-funders	2	559,105	508,034
Other income	2	100,047	198,101
<b>Total incoming resources</b>		<b>659,152</b>	<b>706,135</b>
<b>Resources expended</b>			
Management and administration		(602,453)	(601,455)
Programmes and services		(74,208)	(69,681)
<b>Total resources expended</b>		<b>(676,661)</b>	<b>(671,136)</b>
Net expenditure/ income from operating activities		(17,509)	34,999
Interest receivable and similar income	4	1,787	7,250
<b>Net expended/ incoming resources</b>		<b>(15,722)</b>	<b>42,249</b>
Total funds at beginning of year		702,154	659,905
<b>Total funds at end of year</b>	9	<b>686,432</b>	<b>702,154</b>

There are no recognised gains or losses other than those disclosed above and there have been no discontinued activities or acquisitions in the current or preceding periods.

On behalf of the board

  
Liz Carroll  
Director

  
Ann-Marie Kilshaw  
Director




# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

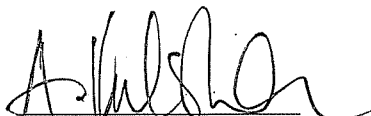
(a company limited by guarantee and not having a share capital)

## Balance Sheet as at 31 December 2012

	Notes	2012 €	2011 €
<b>Fixed Assets</b>			
Tangible assets	6	5,051	4,645
<b>Current Assets</b>			
Debtors	7	12,929	51,589
Cash at bank and in hand		889,541	866,436
		<u>902,470</u>	<u>918,025</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(221,089)</u>	<u>(220,516)</u>
<b>Net Current Assets</b>		<u>681,381</u>	<u>697,509</u>
<b>Total Assets Less Current Liabilities</b>		<u>686,432</u>	<u>702,154</u>
<b>Funded by</b>			
Restricted funds	9	500,000	500,000
Unrestricted funds	9	186,432	202,154
		<u>686,432</u>	<u>702,154</u>
<b>Total Funds</b>	9	<u>686,432</u>	<u>702,154</u>

On behalf of the board

  
Liz Carroll  
Director

  
Ann-Marie Kilshaw  
Director

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

## Cash Flow Statement

for the year ended 31 December 2012

	Notes	2012 €	2011 €
<b>Reconciliation of operating deficit to net cash movement from operating activities</b>			
Operating deficit		(17,509)	34,999
Depreciation		3,883	1,789
Movement in debtors		38,660	(9,100)
Movement in creditors		573	19,207
		<u>25,607</u>	<u>46,895</u>
<b>Net cash movement from operating activities</b>		<u>25,607</u>	<u>46,895</u>
<b>Cash Flow Statement</b>			
Net cash movement from operating activities		25,607	46,895
Returns on investments and servicing of finance	12	1,787	7,250
Capital expenditure	12	(4,289)	(1,038)
		<u>23,105</u>	<u>53,107</u>
<b>Movement in cash in the year</b>		<u>23,105</u>	<u>53,107</u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Movement in cash in the year	13	23,105	53,107
Net funds at 1 January 2012	13	866,436	813,329
		<u>889,541</u>	<u>866,436</u>
<b>Net funds at 31 December 2012</b>	13	<u>889,541</u>	<u>866,436</u>

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

## **Statement of Accounting Policies**

*for the year ended 31 December 2012*

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

### **Accounting convention**

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

### **Income**

Income represents the total value, excluding value added tax, of funding contributions received or receivable during the year. Discretionary donations are recognised as having been received when duly acknowledged by an appointed officer of the organisation.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	-	33.3% Straight Line
Fixtures and fittings	-	25% Reducing Balance

### **Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Taxation**

As the Company is unregistered for Value Added Tax, expenditure, assets and liabilities are stated inclusive of this irrecoverable taxation where applicable. No provision for corporation tax is made in the Financial Statements, as the Company is exempt from Corporation tax on its surplus and chargeable gains.

### **Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the income and expenditure account.

### **Government grants**

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

### **Comparatives**

The comparatives have been regrouped and restated, where necessary, in line with current year.

### **Restricted reserves**

Restricted reserves are maintained at a level which ensures that the organisation's core activity could continue during a period of unforeseen difficulty. Restricted reserves for this purpose are calculated as the estimated running costs of the organisation for a period of 12 months. The reserves are maintained for organisational development, a key part of which includes a building purchase fund for the organisation. The amount of reserves required for this purpose are reviewed on an annual basis by the board of directors.

# The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

Notes to the Financial Statements  
for the year ended 31 December 2012

## 1. Limited by Guarantee

The organisation was incorporated for charitable purposes, is limited by guarantee and does not have a share capital. Every member is liable for the debts and liabilities of the Company in the event of a winding up for such amount as may be required but not to exceed €1.27.

## 2. Income

Income comprises of Grants from Government and other co-funders

	2012	Income As restated 2011
	€	€
<b>Income resources-continuing activities</b>		
Dept. of Environment, Community & Local Government - rent subvention	145,000	161,500
Grants from government and other co-funders	414,105	346,534
Other Income	100,047	198,101
	<u>659,152</u>	<u>706,135</u>

During the year the Department of Environment, Community & Local Government provided a grant of €145,000 (2011: €161,500) in support of the Greenhouse rent. The total rent for the year is €170,000 and the remaining balance of €25,000 was paid by the company. The rental charge in the financial statements also includes rental arrears for prior years.

## 3. Operating (deficit)/surplus

	2012	2011
	€	€
<i>Operating (deficit)/surplus is stated after charging:</i>		
Depreciation of tangible assets	2,468	1,789
Operating lease rentals		
- Land and buildings	221,527	191,500
Auditors' remuneration	3,493	4,032
	<u>227,488</u>	<u>197,321</u>

## 4. Interest receivable and similar income

	2012	2011
	€	€
Bank interest	1,787	7,250
	<u>1,787</u>	<u>7,250</u>

# The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

## Notes to the Financial Statements for the year ended 31 December 2012

..... continued

### 5. Employees

#### *Number of employees*

The average monthly numbers of employees  
(including the directors) during the year were:

	2012 Number	2011 Number
Training and Activities	8	8
Administration	1	1
Directors	1	1
	<u>10</u>	<u>10</u>

#### *Employment costs*

	2012 €	2011 €
Wages and salaries	290,415	295,605
Social welfare costs	29,717	31,070
	<u>320,132</u>	<u>326,675</u>

### 5.1. Directors' emoluments

The Directors do not receive any remuneration or compensation in relation to the performance of their office.

# The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

Notes to the Financial Statements  
for the year ended 31 December 2012

..... continued

## 6. Tangible assets

	Computer equipment	Fixtures & fittings	Total
	€	€	€
<b>Cost</b>			
At 1 January 2012	22,019	13,402	35,421
Additions	-	4,289	4,289
Disposals	-	(9,162)	(9,162)
At 31 December 2012	<u>22,019</u>	<u>8,529</u>	<u>30,548</u>
<b>Depreciation</b>			
At 1 January 2012	20,573	10,203	30,776
On disposals	-	(7,747)	(7,747)
Charge for the year	950	1,518	2,468
At 31 December 2012	<u>21,523</u>	<u>3,974</u>	<u>25,497</u>
<b>Net book values</b>			
At 31 December 2012	<u>496</u>	<u>4,555</u>	<u>5,051</u>
At 31 December 2011	<u>1,446</u>	<u>3,199</u>	<u>4,645</u>

## 7. Debtors

	2012	2011
	€	€
<i>Amounts falling due within one year:</i>		
Trade debtors	11,840	10,300
Prepayments and accrued income	1,089	41,289
	<u>12,929</u>	<u>51,589</u>

# The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

Notes to the Financial Statements  
for the year ended 31 December 2012

..... continued

<b>8. Creditors: amounts falling due within one year</b>	<b>2012</b> €	<b>2011</b> €
Other taxes and social welfare costs	5,123	7,789
Accruals and deferred income	<u>215,966</u>	<u>212,727</u>
	<u><b>221,089</b></u>	<u><b>220,516</b></u>
 <i>Other taxes and social welfare costs:</i>		
	<b>2012</b> €	<b>2011</b> €
P.A.Y.E./P.R.S.I.	<u>5,123</u>	<u>7,789</u>
	<u><b>5,123</b></u>	<u><b>7,789</b></u>
 <b>9. Reconciliation of movements in members' funds</b>		
	<b>2012</b> €	<b>2011</b> €
Unrestricted funds 1 January 2012	202,154	659,905
(Deficit)/surplus for the year	(15,722)	42,249
Transfer to restricted funds	-	(500,000)
<b>Unrestricted funds 31 December 2012</b>	<u><b>186,432</b></u>	<u><b>202,154</b></u>
	<b>2012</b> €	<b>2011</b> €
Restricted funds 1 January 2012	500,000	-
Transfer from unrestricted funds	-	500,000
<b>Restricted funds 31 December 2012</b>	<u><b>500,000</b></u>	<u><b>500,000</b></u>
 <b>Total members' funds at 31 December 2012</b>	 <u><b>686,432</b></u>	 <u><b>702,154</b></u>

# The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

Notes to the Financial Statements  
for the year ended 31 December 2012

..... continued

## 10. Financial commitments

At 31 December 2012 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2012	As restated 2011
	€	€
<b>Expiry date:</b>		
Within one year	25,000	25,000
Between one and five years	35,416	60,416
	<u>60,416</u>	<u>85,416</u>

The organisation currently occupies part of the property at 17 Saint Andrew Street, Dublin 2. The annual rental charge from the Office of Public Works (OPW) in regard to the entire property is currently set at €340,000 part of which is subvented by the Department of the Environment, Community and Local Government (DoECLG). This matter is the subject of ongoing discussions and negotiations with the DoECLG and the OPW. The company entered into this agreement as joint tenants and on terms which resulted in a net rental obligation of €25,000 per annum.

## 11. Ultimate parent undertaking

The ultimate controlling parties of the organisation are the members themselves.



# The Irish Environmental Conservation Organisation For Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

Notes to the Financial Statements  
for the year ended 31 December 2012

..... continued.

## 12. Gross Cash Flows

	2012 €	2011 €
<b>Returns on investments and servicing of finance</b>		
Interest received	1,787	7,250
	<u>1,787</u>	<u>7,250</u>
<b>Capital expenditure</b>		
Payments to acquire tangible assets	(4,289)	(1,038)
Receipts from sales of intangible assets	(1,415)	-
Receipts from sales of tangible assets	1,415	-
	<u>(4,289)</u>	<u>(1,038)</u>

## 13. Analysis of changes in net funds

	Opening balance €	Cash flows €	Closing balance €
Cash at bank and in hand	866,436	23,105	889,541
Net funds	<u>866,436</u>	<u>23,105</u>	<u>889,541</u>

## 14. Approval of financial statements

The financial statements were approved by the board on . 18/06/2013

**The Irish Environmental Conservation Organisation  
for Youth - Unesco Clubs Limited**

*(a company limited by guarantee and not having a share capital)*

**Appendix 1**

The following Operating Statement and Schedule of Expenses do not form part of the audited financial statements.

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(a company limited by guarantee and not having a share capital)

## Detailed Income and Expenditure Account for the year ended 31 December 2012

	2012		As restated 2011	
	€	€	€	€
<b>Income</b>				
Grants from government and other co-funders		172,632		64,860
Leargas		-		28,419
Department of Children and Youth Affairs				
- Youth Service Grant Scheme		134,643		144,003
- Young Peoples Facilities and Services Fund		75,736		81,000
Irish Aid - Development Education Grant Scheme		64,916		77,251
Dept of the Environment, Community & Local Government - Rent subvention		145,000		161,500
Other Income		66,225		149,102
		<u>659,152</u>		<u>706,135</u>
<b>Administrative expenses</b>	<u>676,661</u>		<u>671,136</u>	
		<u>(676,661)</u>		<u>(671,136)</u>
<b>Operating (deficit)/surplus</b>		<b>(17,509)</b>		<b>34,999</b>
<b>Other income and expenses</b>				
<b>Interest receivable</b>				
Bank deposit interest	<u>1,787</u>		<u>7,250</u>	
		<u>1,787</u>		<u>7,250</u>
<b>Net (deficit)/surplus for the year</b>		<u><b>(15,722)</b></u>		<u><b>42,249</b></u>

# The Irish Environmental Conservation Organisation For Youth

## Administrative expenses

for the year ended 31 December 2012

	2012	As restated 2011
	€	€
<b>Personnel Costs</b>		
Core wages	290,415	295,605
Employer's PRSI contributions	29,717	31,070
Staff Expenses	8,041	7,248
Staff Training	106	1,202
Membership	1,488	2,336
	<u>329,767</u>	<u>337,461</u>
<b>Financial Costs</b>		
Bank interest and charges	665	582
	<u>665</u>	<u>582</u>
<b>Establishment</b>		
Couriers	150	24
Rent payable (Note 2 & Note 10)	221,527	191,500
Insurance	2,302	4,920
Printing, postage and stationery	1,665	1,393
Office costs	1,160	5,236
Depreciation on computer equipment	950	722
Depreciation on Fixtures & Fittings	1,518	1,067
	<u>229,272</u>	<u>204,862</u>
<i>Greenhouse</i>		
Light and heat	16,129	9,659
Repairs and maintenance	3,893	5,009
Recycling	251	194
Telephone	6,347	6,998
Building management costs	-	25,120
	<u>26,620</u>	<u>46,980</u>
Total establishment costs	<u>255,892</u>	<u>251,842</u>
<b>Motor and Travel</b>		
Entertaining	1,012	1,108
	<u>1,012</u>	<u>1,108</u>

# The Irish Environmental Conservation Organisation For Youth

## Administrative expenses

for the year ended 31 December 2012

	2012	As restated
	2011	2011
	€	€
<b>General Administration</b>		
Advertising	1,899	2,487
Programmes and services	74,208	69,681
Audit	3,493	4,032
Consultancy Fees	4,905	1,376
Staff Welfare	1,428	1,865
General expenses	1,977	702
Profits/losses on disp of tangible	1,415	-
	<u>89,325</u>	<u>80,143</u>
	<u>676,661</u>	<u>671,136</u>