

Company Registration No. 340129 (Republic of Ireland)

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

COMPANY INFORMATION

Directors	Maura Butler Gerard McNally Shane Kilcommins Jim Mitchell Deirdre Manninger Pauline Shields Rowena Toomey David Sheehan Yvonne Furey Tony O'Donovan Michelle Johnston Elizabeth Heffernan	(Appointed 9 April 2019) (Appointed 29 August 2019) (Appointed 6 November 2019)
Secretary	Deirdre Manninger	
Company number	340129	
Registered office	Spade Enterprise Centre, North King Street, Dublin 7.	
Auditor	Browne Murphy & Hughes Chartered & Certified Accountants & Registered Auditors, 28 Upper Fitzwilliam Street, Dublin 2.	
Business address	Spade Enterprise Centre, North King Street, Dublin 7.	
Bankers	Bank of Ireland Phibsborough, Dublin 7.	
CHY number	15012	
CRA number	20050573	

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

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ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The directors present their annual report and financial statements for the year ended 31 December 2019.

Principal activities

The company exists to promote a wider public understanding of the administration of criminal justice, the causes and prevention of crime and treatment of offenders.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Maura Butler	
Gerard McNally	
Shane Kilcommins	
Jim Mitchell	
Michelle Shannon	(Resigned 9 April 2019)
Yvonne Daly	(Resigned 29 October 2019)
Deirdre Manninger	
Pauline Shields	
Rowena Toomey	
David Sheehan	
Yvonne Furey	
Sile Larkin	(Resigned 29 October 2019)
Tony O'Donovan	(Appointed 9 April 2019)
Michelle Johnston	(Appointed 29 August 2019)
Elizabeth Heffernan	(Appointed 6 November 2019)

The Directors have no interests in the company as the company is limited by guarantee having no share capital.

Results and dividends

The results for the year are set out on page 7.

Political donations

There were no political contributions made during the year.

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified and experienced staff, and ensuring that sufficient company resources are available for the task.

The accounting records are held at the company's registered office, Spade Enterprise Centre, North King Street, Dublin 7.

Auditor

In accordance with the Companies Act 2014, section 383(2) Browne Murphy & Hughes continue in office as auditors of the company.

Taxation status

The company is a registered charity and is exempt from Corporation Tax.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Reserves level statement

Mindful that ACJRD's activities and outputs are planned on an annual basis and that certain situations require other than administrative spending and also being mindful that a crisis situation could result in necessary decisions to make immediate expenditure cuts, The Council of ACJRD determines that it needs to have a Reserve Level that is sufficient and prudent. At a minimum, this Reserves Level allows ACJRD to:

- Implement agreed strategic activities;
- Pay its office licence fee for a minimum three-month notice period;
- Meet newly implemented regulatory obligations and associated training needs that could not have been anticipated in the annual administrative budget planning;
- Implement its activities in circumstances where an important income stream ceases unexpectedly or where its receipt has been delayed;
- Finance activities that are agreed collaborations, in circumstances where the collaborator/s will ultimately reimburse all/some of the outlay expended, on receipt of an invoice from ACJRD;
- Finance and maintain a dedicated bank account to finance activities that are agreed as those collaborations, in circumstances where the collaborator/s will ultimately reimburse the outlay expended, on receipt of an invoice from ACJRD;
- Maintain a separate restricted funds Research Account;
- Meet its obligations as an employer by paying redundancy payments to its staff at a statutory minimum.

In circumstances where ACJRD CLG is obliged to wind up, Reserves are required on an ongoing basis in order to:

- Implement an orderly completion of the Association's activities for a period of no less than three months;
- Complete all standard Company Office processes on wind-up, to include voluntary strike off
- Dispose of Office contents and equipment.


Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board


Maura Butler
Director
03/03/20


Pauline Shields
Treasurer

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

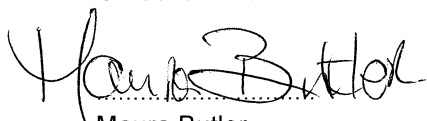
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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 year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 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.

On behalf of the board



Maura Butler

Director

03/03/20



Pauline Shields

Treasurer

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

Opinion

We have audited the financial statements of Association for Criminal Justice Research and Development (the 'company') for the year ended 31 December 2019 which comprise the income and expenditure account, the statement of comprehensive income, the statement of financial position, the statement of changes in equity and the related notes. The relevant 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*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in the directors' report 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 we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

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.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have 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 located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

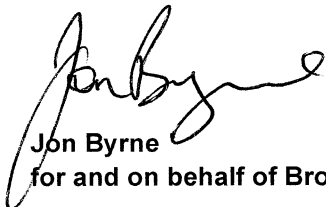
The purpose of our audit work and to whom we owe our responsibilities

This 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 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.

**ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND
DEVELOPMENT**

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

**TO THE MEMBERS OF ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND
DEVELOPMENT**



Jon Byrne
for and on behalf of Browne Murphy & Hughes

03/03/20

Chartered & Certified Accountants
& Statutory Auditors,
28 Upper Fitzwilliam Street,
Dublin 2.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 €	2018 €
Income	3	89,732	90,453
Administrative expenses		(82,269)	(84,535)
Surplus before taxation		7,463	5,918
Taxation		-	-
Surplus for the financial year	11	7,463	5,918

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 €	2018 €
Surplus for the year	7,463	5,918
Other comprehensive income	-	-
Total comprehensive income for the year	<u>7,463</u>	<u>5,918</u>

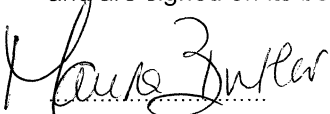
ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

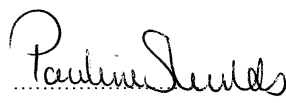
STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2019

	Notes	2019 €	€	2018 €	€
Fixed assets					
Tangible assets	7		559		839
Current assets					
Debtors	9	2,150		709	
Cash at bank and in hand		52,575		46,494	
		54,725		47,203	
Creditors: amounts falling due within one year	10	(1,775)		(1,955)	
Net current assets			52,950		45,248
Total assets less current liabilities			53,509		46,087
Reserves					
Income and expenditure account	11	48,550		46,087	
Strategy Implementation Reserve	11	4,959		-	
Members' funds			53,509		46,087

The financial statements were approved by the board of directors and authorised for issue on 03/03/20 and are signed on its behalf by:


Maura Butler
Director


Pauline Shields
Director

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Income and expenditure €
Balance at 1 January 2018		40,169
Year ended 31 December 2018:		
Surplus and total comprehensive income for the year		5,918
Balance at 31 December 2018		46,087
Year ended 31 December 2019:		
Surplus and total comprehensive income for the year	12	7,463
Transfers		(41)
Balance at 31 December 2019		53,509

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

Company information

Association for Criminal Justice Research and Development is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Spade Enterprise Centre, North King Street, Dublin 7.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102 as adapted for Section 1A") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial assets

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

1.8 Financial liabilities

Basic financial liabilities are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

1.9 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The directors have not relied upon any such judgements or estimates in the preparation of these financial statements.

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

3 Income

	2019	2018
	€	€
Grant Income		
Probation Service	11,668	11,425
Department of Justice	23,337	22,850
Irish Prison Service	23,337	22,850
Department of Children and Youth Affairs	11,668	11,425
Total Grant Income	70,010	68,550
Membership Fees	7,227	6,916
Conference Income - Annual Conference	6,917	8,529
Conference Income - ICJA Conference	5,437	6,018
Working Group Seminar	140	440
Total	89,731	90,453

4 Operating surplus

	2019	2018
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	280	497

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2019 Number	2018 Number
Administration	2	2

Their aggregate remuneration comprised:

	2019 €	2018 €
Wages and salaries	43,327	42,475
Social security costs	4,473	4,342
	<u>47,800</u>	<u>46,817</u>

6 Remuneration of key management personnel

The remuneration of key management personnel, which comprised of one employee during the year, is as follows:

	2019 €	2018 €
Aggregate compensation	<u>31,251</u>	<u>34,354</u>

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

7 Tangible fixed assets	Fixtures, fittings & equipment €	Computer equipment €	Total €
Cost			
At 1 January 2019 and 31 December 2019	23,364	5,618	28,982
Depreciation and impairment			
At 1 January 2019	23,364	4,779	28,143
Depreciation charged in the year	-	280	280
At 31 December 2019	23,364	5,059	28,423
Carrying amount			
At 31 December 2019	-	559	559
At 31 December 2018	-	839	839
8 Financial instruments		2019	2018
		€	€
Carrying amount of financial assets			
Debt instruments measured at amortised cost		52,575	46,494
9 Debtors		2019	2018
		€	€
Amounts falling due within one year:			
Other debtors		1,238	-
Prepayments		912	709
		2,150	709
10 Creditors: amounts falling due within one year		2019	2018
		€	€
Other creditors		-	180
Accruals		1,775	1,775
		1,775	1,955

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

11 Income and expenditure account

	2019	2018
	€	€
At the beginning of the year	46,087	40,169
Surplus for the year	7,463	5,918
Transfer to Strategy Implementation Reserve	(5,000)	-
At the end of the year	48,550	46,087

	2019	2018
	€	€
Strategy Implementation Reserve		
At the beginning of the year	-	-
Transfer from General Reserve in the year	5,000	-
Expenditure incurred in current year	(41)	-
At the end of the year	4,959	-

The Board transferred €5,000 from General Reserves to a Strategy implementation reserve during the year. Expenditure in the amount of €41 was incurred during the year leaving a balance of €4,959.

12 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

13 Ultimate controlling party

The company is controlled by the board of directors.

14 Approval of financial statements

The directors approved the financial statements on the 03/03/20

**ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND
DEVELOPMENT**

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2019

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019

	€	2019 €	€	2018 €
Income				
Grant income		70,010		68,550
Membership fees		7,228		6,916
Conference income		6,917		7,403
ICJA conference income		5,437		6,018
Parole Conference Income		-		1,126
Working group seminar		140		440
		<u>89,732</u>		<u>90,453</u>
Administrative expenses		<u>(82,269)</u>		<u>(84,535)</u>
Operating surplus		<u>7,463</u>		<u>5,918</u>

ASSOCIATION FOR CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT

SCHEDULE OF ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	2018
	€	€
Administrative expenses		
Wages and salaries	43,327	42,475
Social security costs	4,473	4,342
Staff training	1,095	726
Rent and rates	9,712	9,712
Power, light and heat	1,400	1,450
Premises insurance	744	736
Office expenses and repairs	2,236	1,896
Travelling expenses	106	95
Postage, courier and delivery charges	233	238
Professional subscriptions	225	150
Audit fees	1,968	1,722
Bank charges	249	240
Printing	555	1,129
Website costs	200	250
Telecommunications	1,306	1,338
Parole Conference Expenses	-	1,126
ICJA conference expenses	5,437	6,018
Sundry expenses	520	555
Conference expenses	6,931	8,105
Working groups	665	1,051
Volunteer costs	607	684
Depreciation	280	497
	<u>82,269</u>	<u>84,535</u>