



COELIAC SOCIETY OF IRELAND COMPANY LIMITED BY
GUARANTEE

ANNUAL REPORT AND STATUTORY FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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Company Information

Directors	Aileen Markey Professor Nicholas Kennedy Margaret Escott Richelle Flanagan Patrick Magee Denis O’Riordan Darren Harris Laura Daly Mattie O’Grady (appointed 12 th May 2018) Niall Kavanagh (appointed 17 th November 2018) Mary Twohig (resigned 12 th May 2018) Maeve Guthrie (resigned 12 th May 2018)	
Chairperson	Aileen Markey	
President	Professor Nicholas Kennedy	
Company Secretary	Margaret Escott	
Treasurer	Laura Daly	
Chief Executive Officer	Gill Brennan (appointed 2 nd July 2018)	
Company Registered Number	367017	
CHY (Revenue) Number	7484	
Registered Charity Number (CRA)	20016548	
Registered office	Carmichael Centre 4 North Brunswick Street Dublin 7	
Independent Auditor	HTH Accountants Certified Public Accountants and Statutory Audit Firm Jasmine Lodge, Main Street, Celbridge, Co. Kildare	
Principal Bankers	Bank of Ireland Smithfield Dublin 7	KBC Bank Ireland PLC Sandwith Street Dublin 2
Solicitors	A & L Goodbody 28 North Wall Quay, North Wall, Dublin 1	
Directors who are Members	Aileen Markey Margaret Escott Laura Daly Richelle Flanagan Mattie O’Grady Denis O’Riordan	

Directors' Report

The directors present an annual report and statutory financial statements of the Coeliac Society of Ireland Company Limited by Guarantee (the Society) for the year ended 31 December 2018.

The directors confirm that the annual report and statutory financial statements of the company comply with the current statutory requirements. The Society is committed to operating to the best practice standards for governance and reporting, specifically:

✓	Annual directors' report and financial statements produced in accordance with the Statement of Recommended Practice (SORP) and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the requirements of the Companies Act 2014.
✓	On the Adoption Journey for the Governance Code for Community, Voluntary and Charitable Organisations
✓	Signed up to Statement of Guiding Principles for Fundraising in Ireland

Principal Activities

The Society is the national charity and leading voice in Ireland for people living with coeliac disease. We provide information and support on coeliac disease and advocate for our members on a national level. Our objectives and activities are outlined in detail below.

Principal Risks and Uncertainties

The majority of the Society's income comes from membership fees and fundraising, and the future viability of the Society is primarily dependent on continuing membership renewals and new memberships.

In terms of liquidity and cash flow risk, the Society ensures that sufficient reserves are available either from cash reserves or future cash flows to ensure all obligations can be met as and when they fall due.

Financial Results

The (deficit)/surplus for the year after providing for depreciation amounted to € (36,394) (2017 - €13,740). At the end of the year, the company has assets of €292,069 (2017 - €307,581) and liabilities of €52,963 (2017 - €32,081). The net assets of the company have decreased by € (36,394).

Structure, Governance and Management

The Society is a charity and a company limited by guarantee not having a share capital, registered in Dublin, Ireland and with a registered office at Carmichael Centre, 4 North Brunswick Street, Dublin 7.

The Society is governed under a Constitution and is a registered charity (CHY No.: 7484, Registered Charity No.: 20016548). The Society's goals and approaches are guided by its charitable objectives as laid out in these documents.

The members of the Society elect the Board of Directors (the Board) as listed on page 3. In the event of the Society being wound up, the liability in respect of the guarantee is limited to €1 per member of the Society.

The management of the Society is the responsibility of the directors who are elected and co-opted under the terms of the Constitution. The Board has overall responsibility for the strategic development of the Society in close liaison with the Chief Executive Officer and the Management Team. All directors give their time voluntarily and receive no benefits from the Society.

Aileen Markey is Chairperson; Laura Daly is Treasurer and Margaret Escott is Company Secretary. Gill Brennan is Chief Executive Officer having been appointed by the Board on 2 July 2018.

The Board is responsible for providing leadership, setting strategy and ensuring control. It currently comprises of ten non-executive directors.

There is an effort to ensure that the needs of the Society are appropriately reflected through the diversity of the collective skill set of the directors. In the event of skills being lost due to retirements, individuals are approached to offer themselves for election, the position is advertised on charity sector websites such as boardmatch.ie and volunteer.ie and members are encouraged to submit expressions of interest.

The directors are committed to maintaining the highest standards of good governance and believe this is a vital element in safeguarding the excellent operation of the Society's activities. In 2015 the Board began the journey toward full compliance with the Governance Code for Community, Voluntary and Charitable Organisations and is near full compliance.

With a clear division of responsibility, the Board controls majority decisions under a formal schedule of matters reserved to the Board for decision, while the Chief Executive Officer is responsible for devising strategy and policy within the authority delegated to her by the Board. There is a comprehensive process for reporting management information to the Board. The Board meets regularly as required and in 2018, met seven times.

On appointment, directors receive a formal induction programme and are provided with comprehensive briefing documents designed to familiarise them with the Society's operations, management and governance structures. All directors are appointed for a two-year term, subject to re-election at the end of each term for a maximum of three consecutive terms.

Board Attendance 2018

Board attendance averaged 74% over the course of the year, based on attendance eligibility following resignations of existing directors and prior to appointment of new directors. There were two resignations from the Board over the course of the year and three new appointments ratified.

Name	03/02/18	10/3/18	14/04/18	12/05/18	14/07/18	15/09/18	17/11/18	Total Attendance
Aileen Markey	✓	✓	✓	✓	✓	✓	✓	100%
Mary Twohig	✓	✓	✓	✓	Resigned 12 th May 2018			100% of eligible
Maeve Guthrie	✓	X	✓	Resigned 12 th May 2018				66% of eligible
Margaret Escott	✓	X	✓	✓	X	✓	✓	71% of eligible
Professor Nicholas Kennedy	✓	✓	✓	✓	✓	✓	✓	100%
Laura Daly	Appointed 10 th March 2018	✓	X	✓	✓	✓	✓	83% of eligible
Richelle Flanagan	✓	✓	✓	X	✓	✓	✓	86% of eligible
Patrick Magee	✓	✓	✓	✓	✓	✓	✓	100%
Mattie O'Grady	Appointed 12 th May 2018			✓	✓	✓	✓	100% of eligible
Denis O'Riordan	X	✓	✓	✓	X	✓	✓	71% of eligible
Darren Harris	X	X	✓	✓	X	✓	✓	57% of eligible
Niall Kavanagh	Appointed 17 th November 2018							Not Applicable

Board Committee Working Groups

Board Committee Working Groups are established in accordance with standards of good practice to support the Board. Each committee is set up with specific terms of references and there is a reporting mechanism to the Board in place.

Membership of the working group committees includes a Director, the Chief Executive Officer, nominated Society Staff (where relevant) and other Directors and Volunteers (where relevant).

The Chairperson of the Society is a member ex-officio of all Board Committees and attends meetings as required. In 2018, the following seven working groups met, with the following current membership structure:

Clinical Advisory Committee	Dr Patrick Doorley - Chair Professor Nicholas Kennedy Richelle Flanagan Dr David Coghlan Dr Audrey Russell Dr Valerie Byrnes CEO
Member Services Committee	Mattie O'Grady – Chair David Cooney Jennifer Morrow CEO
Food Advisory Committee	Denis O'Riordan – Chair Darren Harris Andrea Murray Therese Moore Mary Hughes CEO
ICT Committee	Patrick Magee – Chair Meg Escott David Cooney CEO
Finance Committee	Laura Daly – Chair Aileen Markey Tracy Dollard CEO
Governance Committee	Meg Escott – Chair Niall Kavanagh Aileen Markey Laura Daly Marie Twomey CEO
HR/Remuneration Committee	Aileen Markey – Chair Laura Daly Tracy Dollard CEO

Charities Governance Code

On 7 November 2018, the Charities Regulator launched the Charities Governance Code, which sets out the minimum standards, which members of the board of an Irish registered charity must comply with. The Code sets out the 32 core standards that all charities should meet when putting the principles into action. It also contains 17 additional standards that reflect best practice for charities with high levels of income and/or complex organisational and funding structures and/or significant numbers of employees. The Charities regulator has set 2019 as a year of learning and preparation for charities, with 2020 to be the first year that Irish registered charities are expected to comply with the Code and 2021 to be the first year that Irish registered charities are expected to report on their compliance with the Code. The Society is currently reviewing its obligation under the Code and expects to be able to adhere to the timeline set by the Charities Regulator regarding implementation and reporting under the Code.

Role of the Chief Executive Officer

The Chief Executive Officer (CEO) works with the Chairperson to ensure that the Board formulates and regularly reviews the Society's mission and strategic plan and to provide the Board with the information necessary to review annual plans and targets. The role also includes promoting the Society externally, staff leadership, management and administration of the Society in the execution of the Board's policies. The current CEO's annual salary is €45,000. Performance is reviewed annually, based on details outlined above, for achievement and compliance.

Objectives & Activities

What is Coeliac Disease?

Coeliac disease is an auto-immune disease which prevents those affected from digesting gluten - a protein found in wheat, barley and rye. Gluten is a common ingredient in many foods that people consume every day, including bread, pasta, gravy, soy sauce and beer. The disease can manifest itself at any stage in a person's lifetime, and an estimated 1% of the population (48,471 in Ireland) are affected. Non-coeliac gluten sensitivity is estimated to affect up to 6% of the population (290,828 in Ireland).

Symptoms include abdominal pain, recurring mouth-ulcers, weight-loss, vomiting and diarrhoea. If untreated, coeliac disease can affect fertility, lead to other health conditions such as osteoporosis and cancer - ongoing inflammation and damage to the gut from ingesting gluten increases the need for continuing tissue repair which substantially increases the risk of lymphoma in the small bowel.

The Work We Do

Our mission is to make Ireland a better place to live for people with coeliac disease. We provide information and support; awareness, education and improved product availability to ensure enriched quality of life for those diagnosed as coeliac or on a strict gluten-free diet for medical reasons.

Membership

As a membership organisation, our members are at the core of all we do, improving their quality of life and supporting their optimum health. The only treatment for coeliac disease is a strict gluten free diet; through membership we make maintaining a healthy gluten free diet as easy as possible. The Society employs two Technical Food Managers and a consultant Dietitian who ensure we can provide accurate details of gluten free products that are safe for coeliacs and answer food related queries as they arise. Below are the key supports we provided to our members throughout 2018:

- **Food List** – All members of the Society receive an annual food list detailing the wide variety of gluten free products available on the Irish market, members receive updates to this list throughout the year as new products become available and other products change their gluten free status. Seasonal lists including an Easter, Halloween and Christmas goodies list are also provided to members.
- **Online Support** – The coeliac.ie website has a dedicated member's area. In this section members can gain peer support through our forum, post a question or ask advice of their fellow members. The section also contains additions and deletions to the food list and gluten free recipes.
- **Help Line Support** - Our membership team provide daily support to our members and potential members. Many queries relate to the gluten free status of certain products. Our Technical Food Managers follow up directly with manufacturers for a full response.
- **Member Communication** - Members receive a monthly e-zine from the Society featuring details of upcoming events, recipes and product information. Members also receive a printed quarterly magazine, Coeliac Living, four times a year.
- **Local Support Groups** - the Society supports its members in setting up local groups. This is a great way for members to meet others in their area and support each other.

Partnership Development

The Society works to develop mutually beneficial partnerships with a variety of individuals and organisations, including the suppliers, manufacturers and retailers of gluten free products, to increase awareness of their availability to our members and to work together to help fund and support the work of the Society.

Advocacy

The Society seeks to represent and speak on behalf of all those with coeliac disease or following a gluten free diet for medical reasons in Ireland. We work closely with medical professionals, such as general practitioners and pharmacists, as well as with the dietetic community. We also represent our members' interest at a political level, communicating their concerns to interested parties.

Achievements and Performance in 2018

The Society continued to develop its activities on behalf of its members in 2018 and had yet another busy, productive year.

In terms of our core activity of member engagement and support, the Society produced its annual Food List. Over 300 pages long, the List featured over 6,600 products covering over 460 food brands.

We continued to offer as much support and advice as we could, both online (via our website, e-mail, members' forum and social media channels, where our Facebook following rose to over 18,300 by the end of the year) and by more traditional routes (by telephone, post and in person).

Our support groups throughout the country, made possible only by the hard work of our volunteer members, continued to offer an opportunity for members old and new to meet and discuss how best to manage their gluten-free diet.

The Society continued to increase the level of awareness of coeliac disease and to make clear the distinction between following a gluten free diet for medical reasons, as opposed to a lifestyle choice. Our **Annual Awareness Week** (14-19 May), kindly supported by SuperValu, was the main focus of this work. 'Is it in your family?' was the overarching campaign for Awareness Week 2018, with Society encouraging anyone with a first blood relative diagnosed as coeliac to discuss testing with their GP. Over the course of the week the Society supported six (6) in-store events in SuperValu across the country, with the objective to raise awareness of the signs and symptoms of coeliac disease.

Awareness Week 2018 achieved a high level of media interest in print, on radio, TV and online. President of the Society, Professor Nicholas Kennedy, and long-term member Billy McCann, appeared on Sunday AM on TV3, while our resident dietitian Sarah Keogh appeared alongside another long-term member on the Today Show with Maura & Daithí on RTE1. In addition, Chairperson Mary Twohig, incoming chairperson Aileen Markey, board member and dietitian Richelle Flanagan and in-house dietitian Sarah Keogh, were interviewed across local country-wide radio stations throughout the week. As ever our members supported us by giving their personal experience of coeliac disease in local media.

Now a regular feature in the Society calendar, The Gluten Free Living Show, took place in the new location of the Moran Red Cow Hotel on Saturday 6 October. In addition to a gluten free food fair the event featured cooking demonstrations by Susan Craddock founder of Wow Cake Company, creator of The Wonky Spatula food website, Nicola Halloran cooked on behalf of BFree and celebrity chef Kevin Dundon demonstrated the SuperValu gluten free range; expert talks by Professor Nicholas Kennedy and dietitian Richelle Flanagan; and a Kid's Cooking Academy where junior members prepared a healthy gluten free lunch.

We were delighted to support the 'Free From' category of the Irish Quality Food Awards 2018, promoting excellence in the gluten free grocery sector.

The Society attended the Annual General Assembly of the Association of European Coeliac Societies (AOECS) held in Budapest in September, covering a range of areas and developments of interest to the Society including the cost of gluten free foods across Europe.

We continued to develop new partnerships, all with a clear focus on helping us to better assist our Members. Several gluten free producers, suppliers and retailers have joined forces with the Society to help fund our activity. We have also worked to partner with other stakeholders who share our ambition to make living with coeliac disease as easy as possible, including companies who operate within the medical community, as well as medical professionals with an interest in the disease.

Towards the end of 2018 the Clinical Advisory sub-committee worked with the Irish College of General Practitioners (ICGP) on updating their guidelines on the diagnosis and treatment of adults with coeliac disease.

Our fundraising efforts highlighted once more the generosity of our members - especially with the success of our Christmas Raffle which raised over €18,000 in 2018. These funds help the Society hugely in developing new programmes and activities to benefit all on whose behalf we work.

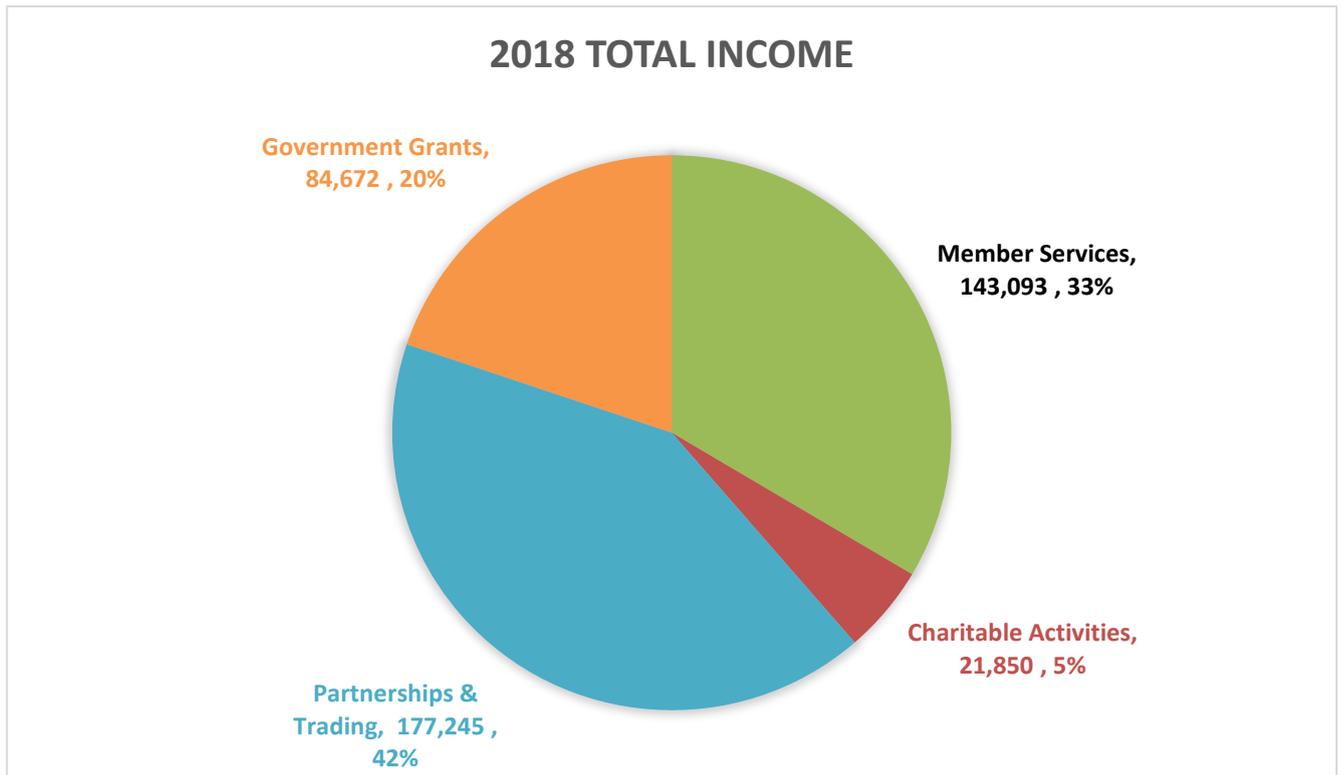
Financial Review 2018

Review of 2018 Financial Year

The Society has been undergoing a significant growth phase. We continue to expand all areas of our work and make the required investment in areas such as Information, Communication and Technology (ICT) to further increase awareness of coeliac disease. As detailed in the financial charts below our total income for 2018 was €426,860 (2017: €480,165) and expenditure was €463,459 (2017: €468,089) resulting to a deficit of (€36,599) (2017: surplus €12,076) before investment income.

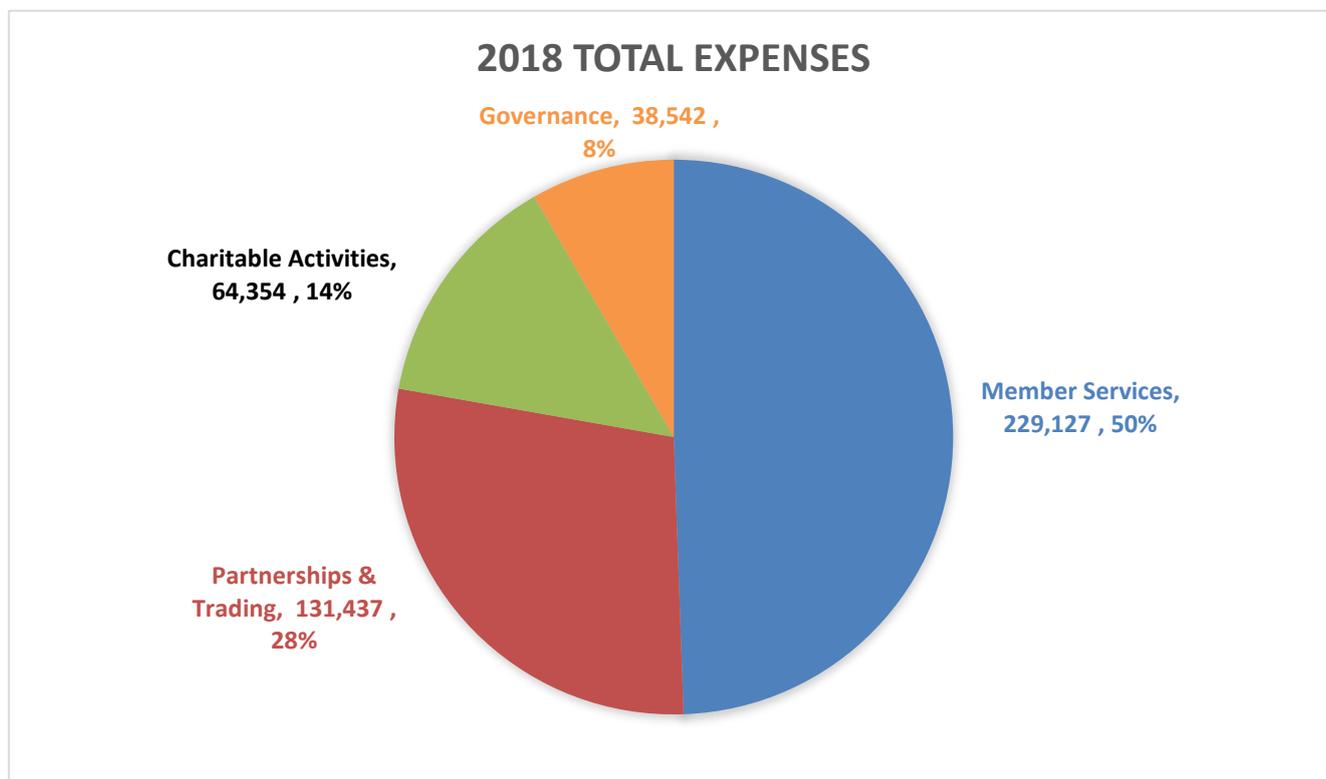
Income

Total income for 2018 was €426,860 comprised of the following:



Expenditure

Total Expenditure for 2018 was €463,460 comprised of the following:



Our 2018 planned activities were put into monetary context and 2018 budget was approved by the Board with a total income of **€481,853** and total expenditure of **€477,764** leaving us with a surplus of €4,089.

The budget was approved following the identification of a number of immediate requirements for the Society based on the core functions that the Society must perform and the resources needed to provide these services versus the resources currently in place. The identified gap between the required and actual resources formed the basis of the recommended course of action and subsequent budget.

As per the figures above, the actual financial performance for 2018 was less positive than budgeted. Total income was lower (€54,993), and whilst expenditure was also lower (€14,304) in 2018, this still resulted in a deficit for the year:

2018 Income & Expenditure	2018 Budget	2018 Actual	Variance	
Total Income	€481,853	€426,860	€54,993	-11%
Total Expenditure	€477,764	€463,460	€14,304	+2%
Surplus / (Deficit)	€4,089	(€36,599)	(€40,688)	-160%

Risk Management

The Board recognises and regularly reviews the major risks to which the Society could be exposed. A risk register is reviewed regularly with regards to staff, reputation, governance, ICT, food list information and partnerships with gluten free food producers, suppliers and retailers, as well as other risks that might affect the quality of service delivered to all stakeholders.

The directors are satisfied that policies and procedures are in place to mitigate exposure to major risks. Internally, control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety as well as a consistent quality of delivery for all operational aspects of the Society. In 2018, these policies and procedures were periodically reviewed to ensure

that they continue to meet the Society's requirements.

In terms of liquidity and cash flow risk, the company ensures that sufficient resources are available either from cash reserves or future cash flows to ensure all obligations can be met as and when they fall due.

Reserves and Investment

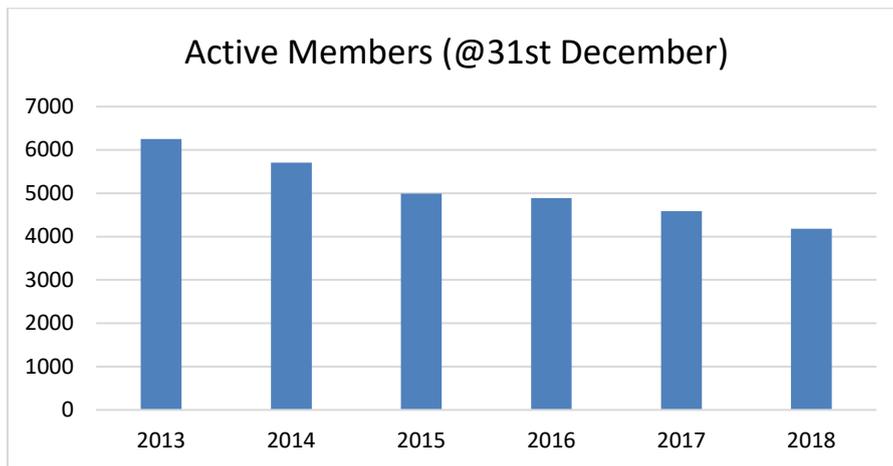
The management of continuity risks for charities is a legitimate reason to hold reserves and the Society needs a certain level of reserves to protect the sustainability of its operations. The Board of Directors, having regard to the liquidity requirement of its operations, has agreed that the current level of reserves for 2018, being €239,106 (2017: €275,500), is equivalent to six months of expenditure and this is an adequate level of reserves to ensure the continued operations of the organisation.

Investment Policy

We have continued to maintain a prudent investment approach throughout 2018 in line with the Board's policy to keep our members' money only in an investment vehicle with a capital guarantee. Hence all reserve funds were invested in short-term deposits providing a market rate of interest.

Membership

Our annual membership, as well as being a core element of our mission, remains a significant source of our income, representing 33% of all funding and over 65% of non-statutory income.



The chart above clearly shows the decline in membership in the past six years. Whilst the Society continues to campaign and advocate for increased awareness this does not always translate directly to increased membership numbers. Continued efforts are being made to slow down the decline through the introduction of new incentives for both new members and existing or lapsed members.

We continue to support and equip all our members, wherever they may be in terms of adapting to their diagnosis. Some long-standing members now feel that they have a grasp of everyday living with coeliac disease and no longer need the same level of support that they required when they were initially diagnosed, so we seek to assist them as best we can. Newly diagnosed members can be offered a different set of supports to help them adapt to their new dietary requirements.

Overall, the Society has ambitious goals (both in the short-term and the long-term) that can only be achieved with the continued loyalty and support of our members. The Society is extremely grateful for this support, and it is something we do not take for granted. Our mission is, and remains, to make Ireland a better place to live for people with coeliac disease and we firmly believe that together, we are stronger.

Future Developments

As the Society heads towards its 50th anniversary in 2020 it plans to build and further develop several objectives which will be laid out in a new strategic plan. This includes further development of existing activities and beginning work on new areas.

Our membership engagement will be developed further, with greater emphasis on understanding better what exactly our members want from the Society. We will be meeting with members around the country to update them on the work we are doing and get feedback on what more we can do for them. We will also seek feedback via surveys and through our existing online and telephone support channels.

We will continue to develop the annual food list to be as useful and relevant as possible and will explore the potential for a smartphone app version of this, funding permitting.

We will also be looking to make our annual Gluten Free Living Show even bigger and better than the successful 2018 event.

Our efforts to undertake more advocacy and building awareness of coeliac disease will include renewed engagement with political representatives who may be able to assist the Society in communicating our needs and those of our members at Government level. We will also be developing what is planned to be the biggest annual Awareness Week campaign in the Society's history, to help the wider population understand what exactly coeliac disease is and how following a gluten free diet for medical reasons is significantly different to doing so as a lifestyle choice.

We know from speaking with our members that eating out remains a challenge for many and handing over responsibility for food to a stranger can be daunting. We aim to help the food services and catering sector make gluten free food as easy as possible, through bespoke Catering Training for restaurants, canteens, cafeteria's and public kitchens. This will be launched in conjunction with a meritorious award which will be awarded to restaurants who undertake the Coeliac Society of Ireland Gluten Free Pledge where they undertake to provide a safe and knowledgeable environment for Irish coeliacs to eat out in comfort.

A major element of our plans for 2019 will involve engagement with medical professionals, specifically general practitioners and pharmacists. With as many as 75% of all people with coeliac disease in Ireland undiagnosed, the Society will be asking these professionals to "Think – Test – Treat" coeliac disease and help increase the rate of diagnosis, thus helping their patients and the health service.

Irish Population 2018	4,803,748	
1% Coeliac	48,037	
Approx. Diagnosed	12,000	25% of 1%
Num. Undiagnosed	36,037	75% of 1%

Our work with the retail sector will continue to expand, with close partnerships to be developed with retail groups and with the suppliers and manufacturers of gluten free products. We will be seeking a commitment from retailers to stock at least one gluten free option in a core basket of grocery categories, to make shopping as easy as possible for our members.

Overall, we aim to work together with all our members to build a bigger, better and stronger society for everyone.

Directors

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

Aileen Markey
Margaret Escott
Professor Nicholas Kennedy
Laura Daly
Richelle Flanagan
Patrick Magee
Darren Harris
Denis O'Riordan
Mattie O'Grady (appointed 12th May 2018)
Niall Kavanagh (appointed 17th November 2018)
Mary Twohig (resigned 12th May 2018)
Maeve Guthrie (resigned 12th May 2018)

Results

The results for the year are set out on page 19.

Directors' and Secretary's Interests

The company is limited by guarantee with no share capital.

The Directors and secretary hold no beneficial interest in the company.

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

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 statutory financial statements to be readily and properly audited and are discharging their responsibility by employing qualified staff and liaising with the company's auditors.

The accounting records are held at the company's business premises, Carmichael Centre 4 North Brunswick Street Dublin 7.

Post reporting date events

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

Future developments

No future developments are anticipated by the directors.

Auditor

The auditors, HTH Accountants, (Certified Public Accountants & Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

On behalf of the board

Margaret Escott
Director

Laura Daly
Director

Directors' Responsibilities Statement

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

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under that law, the directors have elected to prepare the statutory financial statements in accordance with the Companies Act 2014 & FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Under company law, the directors must not approve the statutory 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 statutory financial statements, the directors are required to:

- select suitable accounting policies for the company statutory financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the statutory 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 statutory 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 statutory financial statements and Directors' Report comply with the Companies Act 2014 and enable the statutory 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

Margaret Escott
Director

Laura Daly
Director

Independent Auditor's Report for the Year Ended 31 December 2018

Opinion

We have audited the financial statements of Coeliac Society of Ireland Limited ('the company') for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 2018 and of its deficit 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 properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which 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. We have nothing to report in this regard.

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

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. The financial statements are in agreement with the accounting records.

Matters on which we are required to report on by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that

achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Keith Traynor
for and on behalf of
HTH ACCOUNTANTS
Certified Public Accountants & Statutory Audit Firm
Jasmine Lodge,
Main Street,
Celbridge
Co Kildare
Republic of Ireland

Date: 17 April 2019

Statement of Financial Activity

		Restricted Funds	Unrestricted Funds	Total 2018	Total 2017
	Notes	€	€	€	€
Income:					
Government grants		-	84,672	84,672	84,671
Membership		-	143,093	143,093	125,649
Charitable activities		-	21,850	21,850	34,988
Partnership and trading activities		-	177,245	177,245	234,857
Total	4	-	426,860	426,860	480,165
Expenditure on:					
Charitable activities		-	64,354	64,354	69,261
Partnership and trading activities		-	131,437	131,437	125,013
Member Services			229,127	229,127	222,308
Governance		-	38,542	38,542	50,507
Total	4	-	463,460	463,460	468,089
Net Income/(deficit) before Investment Gains/(Losses) for the year		-	(36,599)	(36,599)	12,076
Return on Investments	6	-	205	205	1,665
Net Income/(Deficit) for the year		-	(36,394)	(36,394)	13,741
Reconciliation of funds:					
Total funds brought forward		-	232,461	232,461	218,720
Total		-	196,067	196,067	232,461

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations. There were no gains / losses other than those which passed through the Income and Expenditure Account.

Balance Sheet

	Notes	2018 €	2017 €
Fixed Assets			
Tangible assets	9	1,864	3,854
Current Assets			
Stocks	10	5,946	5,764
Debtors	11	30,219	1,162
Cash and cash equivalents		254,040	296,801
		<u>290,205</u>	<u>303,727</u>
Creditors: Amounts falling due within one year	12	(52,963)	(32,081)
Net Current Assets		<u>237,242</u>	<u>271,646</u>
Total Assets less Current Liabilities		<u>239,106</u>	<u>275,500</u>
Reserves			
Capital reserves and funds		43,039	43,039
Income and expenditure account		196,067	232,461
Equity attributable to owners of the company		<u>239,106</u>	<u>275,500</u>

Approved by the board on 17 April 2019 and signed on its behalf by:

Margaret Escott
Director

Laura Daly
Director

Reconciliation of Members Funds

	Capital Redemption Reserve €	Retained Surplus €	Total €
Balance at 1 January 2017	43,039	218,720	261,759
Year ended 31 December 2017: Surplus/(Deficit) and total comprehensive income for the year	-	13,741	13,741
Balance at 31 December 2017	43,039	232,461	275,500
Year ended 31 December 2018: Surplus/(Deficit) and total comprehensive income for the year	-	(36,394)	(36,394)
Balance at 31 December 2018	43,039	196,067	239,106

Statement of Cash Flows

	Notes	2018 €	2017 €
Cash flows from operating activities			
(Deficit)/surplus for the year		(36,394)	13,740
Adjustments for:			
Interest receivable and similar income		(205)	(1,665)
Depreciation		1,990	2,484
		<u>(34,609)</u>	<u>14,559</u>
Movements in working capital:			
Movement in stocks		(182)	170
Movement in debtors		(29,057)	6,795
Movement in creditors		20,882	(5,246)
		<u>(42,966)</u>	<u>16,278</u>
Cash flows from investing activities			
Interest received		205	1,665
Payments to acquire tangible fixed assets		-	(5,578)
		<u>205</u>	<u>(3,913)</u>
Net (decrease)/increase in cash and cash equivalents		(42,761)	12,365
Cash and cash equivalents at beginning of financial year		299,434	287,069
Cash and cash equivalents at end of financial year	19	254,040	299,434

Notes to the Statutory Financial Statements

1. General Information

Coeliac Society of Ireland Limited is a company limited by guarantee incorporated in the Republic of Ireland. Carmichael Centre, 4 North Brunswick Street, Dublin 7, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

IT equipment	- 33% Straight line
Fixtures, fittings and equipment	- 33% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operated a defined contribution pension scheme for part of 2018. This ceased to operate in April 2018. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. INCOME AND EXPENDITURE

INCOME - 2018	Total	Member Services	Partnerships & Trading	Charitable Activities	Government Grants
Raffle	18,187			18,187	
Donations	3,663			3,663	
Credit Card Transaction fee (Recuperated)	1,338	1,338			
Advertising	50,315		50,315		
Coeliac Handbook	15	15			
Miscellaneous Income	77	77			
Events - GFLS, AGM and Convention	19,807		19,807		
Crossed Grain Licence fees	43,850		43,850		
Coeliac Merchandise	511	511			
Grant Income - HSE	84,672				84,672
Partners Campaign Sponsorship	59,830		59,830		
PR, Advocacy and other Campaigns Income	3,443		3,443		
Membership fees	135,202	135,202			
Manufacturers List (Food List)	1,136	1,136			
Eating Out Cards	1,222	1,222			
Cookery Books	1,480	1,480			
Postage (Recuperated)	1,246	1,246			
Christmas Cards	791	791			
Dietitian Clinic	75	75			
Total	426,860	143,093	177,245	21,850	84,672

INCOME AND EXPENDITURE CONTINUED

EXPENDITURE - 2018	Total	Member Services	Partnerships & Trading	Charitable Activities	Governance
Wages and salaries	168,219	73,111	64,820	25,538	4,750
CEO's remuneration	73,981	18,495	18,495	18,495	18,495
Employer's PRSI	23,160	8,570	8,457	4,195	1,939
Staff defined contribution pension costs	2,653	663	663	663	663
HR Consultancy *	8,669	4,016	2,808	1,387	459
Dietitian fees	28,490	28,490			
Staff expenses	1,595	798	399	399	
Rent payable *	18,677	8,652	6,050	2,987	988
Service charges *	5,695	2,638	1,845	911	301
Insurance *	1,096	508	355	175	58
Website/systems maintenance *	9,901	4,586	3,207	1,584	524
PR Consultancy	10,587	5,294	5,294		
Design, Print & Distribution - Coeliac Living Magazine	17,033	17,033			
Advertising *	133	62	43	21	7
Telephone *	4,748	2,199	1,538	759	251
Computer costs *	1,688	782	547	270	89
Travelling expenses	2,375	1,188	594	594	
Hotel Expenses	-1,701	- 851	- 425	- 425	
Accountancy	3,951				3,951
Audit	3,250				3,250
Bank charges *	779	361	252	125	41
Miscellaneous Expenditure *	1,373	636	445	220	73
AGM costs	1,892	1,892			
Board of Director expenses	2,122				2,122
Cost of Events - Gluten Free Living Show	13,712	6,856	6,856		
Stationery *	1,600	741	518	256	85
Design, Print & Distribution - Food List	12,545	12,545			
AOECS Costs	5,638		5,638		
Postage and distribution charges	25,701	25,701			
Raffle ticket expenses	4,701			4,701	
Staff/Board HR & Training *	4,838	2,241	1,567	774	256
Subscriptions *	2,550	1,181	826	408	135
Depreciation on fixtures, fittings and equipment *	1,990	922	645	318	105
Stock Movement	- 182	- 182			
Total	463,459	229,127	131,437	64,354	38,542

* Shared costs have been split based on hours spent on each activity.

5. OPERATING (DEFICIT)/SURPLUS

	2018 €	2017 €
Operating (deficit)/surplus is stated after charging:		
Depreciation	<u>1,990</u>	<u>2,484</u>

6. INTEREST RECEIVABLE AND SIMILAR INCOME

	2018 €	2017 €
Bank interest	<u>205</u>	<u>1,665</u>

7. AUDITOR'S REMUNERATION

	2018 €	2017 €
Fees payable to the company's auditor and associates:		
For Audit Services		
Audit of the statutory financial statements of the company	<u>3,250</u>	<u>3,250</u>

8. EMPLOYEES AND REMUNERATION

The average number of persons employed by the company during the year was:

	2018 Number	2017 Number
Employees	<u>6</u>	<u>7</u>

	2018 €	2017 €
The staff costs comprise:		
Wages and salaries	242,200	250,481
Social welfare costs	23,160	26,398
Pension costs	2,653	-
	<u>268,013</u>	<u>276,879</u>

9. CEO'S REMUNERATION

	2018 €	2017 €
Remuneration	<u>73,981</u>	<u>60,000</u>

10. TAX ON (DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES

The company has obtained charitable status from the Revenue Commissioners (CHY 7484) and accordingly no liability arises to corporation tax.

11. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment	IT Equipment	Total
	€	€	€
Cost			
At 31 December 2018	12,734	14,155	26,889
Depreciation			
At 1 January 2018	9,013	14,022	23,035
Charge for the year	1,858	132	1,990
At 31 December 2018	10,871	14,154	25,025
Net book value			
At 31 December 2018	<u>1,863</u>	<u>1</u>	<u>1,864</u>
At 31 December 2017	<u>3,721</u>	<u>133</u>	<u>3,854</u>

12. TANGIBLE FIXED ASSETS PRIOR YEAR

	Fixtures, fittings & equipment	IT Equipment	Total
	€	€	€
Cost			
At 1 January 2017	7,156	14,155	21,311
Additions	5,578	-	5,578
At 31 December 2017	12,734	14,155	26,889
Depreciation			
At 1 January 2017	6,953	13,598	20,551
Charge for the year	2,060	424	2,484
At 31 December 2017	9,013	14,022	23,035
Net book value			
At 31 December 2017	<u>3,721</u>	<u>133</u>	<u>3,854</u>
At 31 December 2016	<u>203</u>	<u>557</u>	<u>760</u>

13. STOCKS

	2018	2017
	€	€
Finished goods and goods for resale	<u>5,946</u>	<u>5,764</u>

The replacement cost of stock did not differ significantly from the figures shown.

14. DEBTORS

	2018	2017
	€	€
Trade debtors	26,280	400
Other debtors	3,000	-
Prepayments and accrued income	939	762
	<u>30,219</u>	<u>1,162</u>

15. CREDITORS

	2018	2017
	€	€
Amounts falling due within one year		
Trade creditors	22,160	6,240
Taxation (Note 16)	5,914	1,097
Other creditors	21,689	20,245
Accruals	3,200	4,499
	<u>52,963</u>	<u>32,081</u>

16. TAXATION

	2018	2017
	€	€
Creditors:		
PAYE	5,914	1,097
	<u>5,914</u>	<u>1,097</u>

17. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

18. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2018.

19. POST-BALANCE SHEET EVENTS

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

20. CASH AND CASH EQUIVALENTS

	2018	2017
	€	€
Cash and bank balances	<u>254,040</u>	<u>296,801</u>

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 17 April 2019

COELIAC SOCIETY OF IRELAND COMPANY LIMITED BY GUARANTEE

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2018

(not forming part of the statutory financial statements)

**DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018**

	€	2018 €	€	2017 €
Income				
Raffle		18,187		16,152
Donations		3,663		13,677
Other funding & Grant Income		-		4,700
Credit Card transaction fees (recuperated)		1,338		1,317
Advertising - Publications and Website		50,315		38,685
Coeliac Handbook		15		130
Miscellaneous Income		4,891		9,455
Events - GFLS, AGM and Convention		19,807		29,575
AOECS - Crossed Grain Licence		43,850		49,251
CSI Merchandise		511		230
Grant Funding - Health Service Executive North West		84,672		84,671
Partnership and Sponsorship		59,830		99,800
PR, Advocacy and other Campaigns Income		3,443		5,159
Membership Fees		135,202		125,649
Foodlist		1,136		1,714
		<u>426,860</u>		<u>480,165</u>
Cost of sales				
Opening stock of finished goods	5,764		5,934	
Closing stock of finished goods	<u>(5,946)</u>		<u>(5,764)</u>	
		<u>182</u>		<u>(170)</u>
Gross surplus		427,042		479,995
Administrative expenses		<u>(463,641)</u>		<u>(467,919)</u>
Operating surplus/(deficit)		(36,599)		12,076
Investment revenues				
Bank interest received	<u>205</u>		<u>1,665</u>	
		<u>205</u>		<u>1,665</u>
Surplus/(deficit) before taxation		<u>(36,394)</u>		<u>13,741</u>

SCHEDULE OF ADMINISTRATIVE EXPENSES

	2018 €	2017 €
Administrative expenses		
Wages and Salaries	242,200	250,481
Employers PRSI	23,160	26,398
Staff Pension Costs Defined Contribution	2,653	-
Dietitian Fees	28,490	-
Staff Expenses	1,595	-
Office Rent	18,677	18,597
Shared Service Charge Payable	5,695	6,295
Printing and Distribution Costs - Foodlist and Catering Booklet	12,545	29,138
AOECS Conference Expenses	4,258	2,405
Insurance	1,096	1,136
Printing of Coeliac Living Magazine	17,033	20,327
Board of Directors Expenses	2,122	294
Rented Office Equipment	1,688	1,605
Travelling expenses	2,375	858
Postage and Distribution Charges	25,701	18,554
Raffle ticket expenses	4,701	9,309
Staff/Board HR & Training	4,838	8,577
HR Consultancy	8,669	-
PR Consultancy	10,587	-
Cost of Events - GFLS, AGM and Convention	1,704	13,054
Professional Subscriptions	2,550	5,057
Cost of Partnership, Sponsorship and Fund Raising Activities	13,712	24,149
Accountancy	3,951	2,310
Auditor's Remuneration	3,250	3,250
Bank Charges	779	564
Stationery	1,600	3,828
Advertising Cost	-	748
Website / System Maintenance	9,901	12,691
Telephone	4,748	4,167
General Expenses	1,373	1,644
Depreciation	1,990	2,483
	<u>463,641</u>	<u>467,919</u>