

7. Support Costs and Allocation of Expenditure

(a) Support Costs

	2017	2016
	€	€
Depreciation & amortisation	1,277,709	1,254,249
Unrestricted expenditure on buildings, equipment, training & research	845,463	927,548
Management & administration	1,462,490	1,761,762
IT	472,916	433,784
HR	393,660	400,001
Cleaning	230,338	218,806
Maintenance	352,517	347,325
Quality standards, health & safety	165,452	57,623
	5,200,545	5,401,098

(b) Allocation of expenditure

	Charitable activities €	Cost of generating funds €	Total Expenditure €
Direct expenditure	15,456,038	89,722	15,545,760
Allocation of support costs	5,170,530	30,015	5,200,545
Total resources expended	20,626,568	119,737	20,746,305

(c) Governance costs

Support costs also include governance costs and tax review costs as follows:

	2017 €	2016 €
Company Secretarial Costs	32,564	9,132
External audit	21,300	20,295
Internal audit	12,318	12,749
Tax Review	13,837	-
	80,019	42,176

Members of the Board of Directors do not receive remuneration for their services as directors. Expenses directly incurred by the directors in carrying out their role are reimbursed, if claimed. None of the current directors of the CRC have claimed any expenses since their appointment.

Other governance costs relate to company secretarial costs, the annual external audit and the external professional advisors engaged to carry out an annual internal audit and tax review costs.