

NOTES TO AND FORMING PART OF THE ACCOUNTS

14. Summary of Plant & Materials Account

A summary of the operations of the Plant & Machinery account is as follows:

	2007 Plant & Machinery	2007 Materials	2007 Total	2006 Total
	€	€	€	€
Expenditure	(6,875,022)	(382,848)	(7,257,869)	(6,830,428)
Charged to Jobs	7,626,496	535,896	8,162,392	7,795,454
	751,475	153,048	904,522	965,026
Transfers from/(to) Reserves	(831,700)	-	(831,700)	(881,600)
Surplus/(Deficit) for the Year	(80,225)	153,048	72,822	83,426

All Surpluses/(Deficits) are credited/debited to the Income & Expenditure Account in accordance with Departmental regulations in determining the final outcome in respect of the Income & Expenditure Account for AFS 2007.