

Bonner, Gill & Co.
Company registration number: 263294

Donegal Sexual Abuse & Rape Crisis Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2022

Donegal Sexual Abuse & Rape Crisis Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

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Donegal Sexual Abuse & Rape Crisis Centre CLG
Company limited by guarantee

Directors and other information

Directors	Bernie Walsh Connie McGilloway Anne Burke Michael Keane Paul Forrestal Seamus Henry Seamus Murphy Sharon Mc Laughlin John Mc Laughlin Katrina Herron
Secretary	Seamus Murphy
Company number	263294
Registered office	Donegal Sexual Abuse & Rape Crisis Centre CLG. 2A Grand Central Canal Road Letterkenny Co. Donegal
Business address	2A Grand Central Canal Road Letterkenny Co. Donegal
Auditor	Bonner Gill & Co. Grand Central Canal Road Letterkenny Co. Donegal
Bankers	Bank of Ireland Main Street Letterkenny Co. Donegal

Donegal Sexual Abuse & Rape Crisis Centre CLG
Company limited by guarantee

Directors and other information (continued)

Solicitors	Gallagher McCartney New Row Donegal Town Co. Donegal
Registered Charity Number	20041960

Donegal Sexual Abuse & Rape Crisis Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2022.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Bernie Walsh	(Appointed 19/01/2022)
Connie McGilloway	
Anne Burke	
Michael Keane	(Retired 19/01/2022)
Paul Forrestal	(Appointed 19/10/2022)
Seamus Henry	
Seamus Murphy	
Sharon Mc Laughlin	
John Mc Laughlin	
Katrina Herron	(Retired 14/12/2022)

Principal activities

The principal activity of the company is to operate a registered charity for the provision of support, counselling and advocacy services for and with people impacted by sexual violence from ages 12 + within Donegal and surrounding areas. The charity aim to provide prevention education, training and awareness raising to a wider society and encourage collaborative leadership towards ending sexual violence.

Principal risks and uncertainties

The company operates solely in the Republic of Ireland. All Revenues and costs are denominated in Euros and therefore the company is not subject to currency risks. The company is dependent on government funding. Withdrawal of this funding would make it impossible for the company to continue and therefore creates a Going Concern Risk. The company is also dependent on fund raising activities from the public which have reduced in recent years due to bad publicity within the charity sector. Reduction in fund raising and donations could lead to cash flow and liquidity risks. As fund raising and donations are predominantly in cash, there is an increased risk of misappropriation of funds.

Likely future developments

The company shall be applying for more funding and organising additional fund raising activities during 2023 and 2024.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

There were no post balance sheet events.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Directors report (continued)

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records 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 accounting records of the company are located at 2A Grand Central, Canal Road, Letterkenny, Co. Donegal.

Relevant audit information

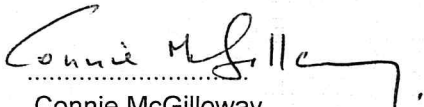
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

Auditors

In Accordance with Section 383 (2) of the Companies Act 2014, the auditors, Bonner Gill & Co. will continue in office.

This report was approved by the board of directors on 21 June 2023 and signed on behalf of the board by:


.....
Connie McGilloway
Director


.....
Anne Burke
Director

Donegal Sexual Abuse & Rape Crisis Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors responsibilities statement

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 the law, the directors have elected to prepare the financial statements in accordance with 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. 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 profit or loss 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.

**Independent auditor's report to the members of
Donegal Sexual Abuse & Rape Crisis Centre CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Donegal Sexual Abuse & Rape Crisis Centre CLG (the 'company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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 2022 and of its profit for the financial 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 the 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.

Material Uncertainty Related to Going Concern

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures made in the note 3 to the financial statements concerning the company ability as a going concern. The company activities are largely financed by the receipt of grant in aid from the TUSLA. TUSLA funding to the voluntary sector is on annual basis therefore without such funding the company could not continue.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) that we identified. These matters included those which had the greatest effect on: the overall audit strategy, the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

**Independent auditor's report to the members of
Donegal Sexual Abuse & Rape Crisis Centre CLG (continued)**

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.

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
- in our opinion, 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 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 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.

Respective responsibilities

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.

**Independent auditor's report to the members of
Donegal Sexual Abuse & Rape Crisis Centre CLG (continued)**

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 management either intends to liquidate the company or to cease operations, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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 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.

**Independent auditor's report to the members of
Donegal Sexual Abuse & Rape Crisis Centre CLG (continued)**

Michael Gill

For and on behalf of
Bonner Gill & Co.
Chartered Accountant & Statutory Auditor
Grand Central
Canal Road
Letterkenny
Co. Donegal

21 June 2023

Donegal Sexual Abuse & Rape Crisis Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 December 2022

	Note	2022 €	2021 €
Income		362,764	308,080
Gross Surplus		<u>362,764</u>	<u>308,080</u>
Administrative expenses		(348,159)	(324,472)
Operating profit/(loss)		<u>14,605</u>	<u>(16,392)</u>
Surplus/(Deficit) before taxation		<u>14,605</u>	<u>(16,392)</u>
Tax on surplus/(deficit)		-	-
Surplus/(Deficit) for the financial year		<u><u>14,605</u></u>	<u><u>(16,392)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 13 to 25 form part of these financial statements.

Donegal Sexual Abuse & Rape Crisis Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31 December 2022

	2022	2021
	€	€
Surplus/(Deficit) for the financial year	14,605	(16,392)
Retained earnings at the start of the financial year	30,232	46,624
Retained earnings at the end of the financial year	<u>44,837</u>	<u>30,232</u>

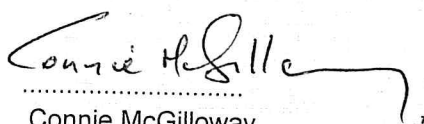
Donegal Sexual Abuse & Rape Crisis Centre CLG
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Balance sheet
As at 31 December 2022

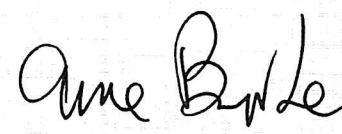
	Note	2022 €	€	2021 €	€
Fixed assets					
Tangible assets	7	6,539		8,174	
			6,539		8,174
Current assets					
Debtors	8	4,209		5,509	
Cash at bank and in hand		115,330		110,608	
		119,539		116,117	
Creditors: amounts falling due within one year	9	(77,863)		(82,641)	
Net current assets			41,676		33,476
Total assets less current liabilities			48,215		41,650
Provisions for liabilities	10		(3,378)		(11,418)
Net assets			44,837		30,232
Capital and reserves					
Retained Reserve account	11		44,837		30,232
Members funds			44,837		30,232

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 21 June 2023 and signed on behalf of the board by:



 Connie McGilloway
 Director



 Anne Burke
 Director

The notes on pages 13 to 25 form part of these financial statements.

Donegal Sexual Abuse & Rape Crisis Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2022

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Donegal Sexual Abuse & Rape Crisis Centre CLG., 2A Grand Central, Canal Road, Letterkenny, Co. Donegal.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through Income and expenditure account.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

As described in the directors' report on page 1, the company provides counselling services to individuals suffering from sexual abuse. These activities are largely financed by the receipt of grant in aid from TÚSLA- The Child & Family Agency. In the year to 31 December 2022, the grant in aid amounted to €268,133 which equated to 74% of the company's total income (2021: €279,651; 91%). The company has received written confirmation from the TUSLA that funding will be continued until 31 December 2023 and no such assurances can be provided in respect of periods after that date. The directors' believe that it would be impossible for the company to continue in operational existence without the continued financial support of TÚSLA.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

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.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Estimated useful lives of tangible fixed assets

The annual depreciation charge depends primarily on the estimated useful lives of each type of asset. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. There were no changes in the estimated useful lives of tangible fixed assets in 2022.

Turnover

Income comprises of grants for charitable services provided, donations and fundraising activities. The charity receives funding from Túsla Child and Family Agency and other government grants and charitable grants in respect of certain projects.

Grants related to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate, the balance is held in deferred income. Grants issued for expenses that have already been incurred are recognised in income when it becomes receivable.

Donations and fundraising income are credited to income in the period in which they are receivable. Donations received in advance for specified period are carried forward as deferred income.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in Income and Expenditure account.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in Income and expenditure account in the period it arises.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in Income and expenditure account. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in Income and expenditure, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in Income and expenditure account immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in Income and expenditure immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is one limited by guarantee and not having share capital. The Liability of each member, in the event of the company being wound up is €1.27.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 11 (2021: 9).

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	251,365	220,854
Social insurance costs	28,090	23,552
	<u>279,455</u>	<u>244,406</u>

6. Appropriations of profit and loss account

	2022	2021
	€	€
At the start of the financial year	30,232	46,624
Surplus/(Dificit) for the financial year	14,605	(16,392)
At the end of the financial year	<u>44,837</u>	<u>30,232</u>

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2022	54,306	54,306
At 1 January 2022 and 31 December 2022	<u>54,306</u>	<u>54,306</u>
Depreciation		
At 1 January 2022	46,132	46,132
Charge for the financial year	1,635	1,635
At 31 December 2022	<u>47,767</u>	<u>47,767</u>
Carrying amount		
At 31 December 2022	<u>6,539</u>	<u>6,539</u>
At 31 December 2021	<u>8,174</u>	<u>8,174</u>

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

8. Debtors

	2022	2021
	€	€
Other debtors	340	1,700
Prepayments	3,869	3,809
	<u>4,209</u>	<u>5,509</u>

9. Creditors: amounts falling due within one year

	2022	2021
	€	€
Other creditors including tax and social insurance	16,386	35,255
Accruals	8,037	5,123
Deferred income	53,440	42,263
	<u>77,863</u>	<u>82,641</u>

10. Provisions

	2022	2021
	€	€
Other provisions	3,378	11,418
	<u>3,378</u>	<u>11,418</u>

Holiday pay

The holiday pay provision represents holiday entitlements earned by employees as a result of services rendered to the company but not taken as at the 31 December 2022. The provision is measured as the salary cost (including social welfare cost) payable for the expected period of absence.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

11. Reserves

As a registered Charity and Company Limited by Guarantee which complies with obligations under the Companies Act, Donegal Sexual Abuse and Rape Crisis Centre have developed this reserves policy. The purpose of our reserves policy is to ensure adequate unrestricted funds are available to meet unexpected financial demands e.g. due to need to increase/maintain staffing and/or service levels or in the case of reduction of funding. We aim to generate a minimum of three months operational reserves

Three principles underpin this policy:

" The aim is to fund a reserve at a level of three months operational costs to ensure that Donegal Sexual Abuse & Rape Crisis Centre CLG core activities could continue during a period of unforeseen difficulty.

" Funding of the required level of reserves will become an integral part of the organisation's annual planning, budget and forecast cycle.

" Reserves will be maintained in a short notice deposit account so that they may be readily realisable. Reserves will be maintained in an account separate to our core funding i.e. TUSLA funding.

The Reserves Policy of Donegal Sexual Abuse & Rape Crisis Centre CLG takes into account the following risk factors:

" Risks associated with income, including funding, donations and fundraising, being different or lower from that budgeted.

" Risks associated with expenditure, including payments, staffing and running costs, being different or higher from that budgeted.

" Planned activity level having identified potential threats and opportunities.

" The organisation's contractual commitments.

" The potential costs associated with having to make staff redundant in an emergency situation.

" In line with the company's Constitution, the level of reserves will be kept under constant review through ongoing financial reporting in the company's management accounts, monthly Board meetings and the annual audited accounts as well as undertaking the necessary legal and regulatory compliance.

" Managing/reducing a deficit would take precedence over funding a reserve.

The Board's Risk management and strategic overview is facilitated by a set of financial projections which are reviewed regularly. These projections are set out 12 months in advance and are broken into quarters. Projections list secured income, anticipated core expenditure and any deficits therein.

Donegal Sexual Abuse & Rape Crisis Centre has been advised that funding a reserve is not the accumulation of capital as described in the company's Constitution. Therefore it does not require prior permission of the Revenue Commissioners.

Financial Management

The Manager has day to day management of the finances under direction of the Board of Directors. The manager is assisted in her role by the administrator, Directors on the Board and accountant and auditor.

Audited accounts are submitted annually to the CRO & uploaded to the Charity Regulatory Authority site. Records are archived and maintained as required under the CRO & Revenue.

All finances are updated monthly and reviewed as a matter of course on the board agenda. Risk management is kept under review through the maintenance of essential reserves for full compliance with companies and HR obligations. Unrestricted reserves are agreed and allocated by the Board as required to the programme of work and strategic plan.

The Board of Directors acknowledge best practise is in maintaining the equivalent of three months' expenditure in reserves.

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

12. Controlling party

The Company is under the control of the Board of Directors.

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

13. Grants**Grant 1**

Agency	Túsla
Sponsoring Government Dept	Túsla Child & Family Agency
Grant Programme	Túsla - Domestic Sexual and Gender Based Violence Services Programme
Purpose of the Grant	i.e. - Pay and general administration
Total Grant	€270,009
Grant taken to income in the period	€268,133
The Cash received in the period	€256,377
Any grant amounts b/f at period commencement	€13,632
Any grant amounts deferred or due at the period end	€1,876
Expenditure	€268,133
Term	Expires 31 December 2022
Received year end	31 December 2022
Capital Grant	Nil
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

It is compliant with relevant Circulars, including Circular 13/2014, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Grant 2

Agency	The Community Foundation for Ireland
Sponsoring Government Dept	None
Grant Programme	The Community Foundation for Ireland on behalf of the RTE Toy Show Appeal
Purpose of the Grant	Project - Creative Recovery
Total Grant	Nil
Grant taken to income in the period	€38,196
The Cash received in the period	Nil
Any grant amounts b/f at period commencement	€38,196
Any grant amounts deferred or due at the period end	Nil
Expenditure	€39,466
Term	1st September 2021- 31st August 2022
Received year end	31 December 2021
Capital Grant	Nil

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Restriction on use	Costs associated with operation of Project Creative Recovery including Staff Wages
Tax Clearance	Yes

It is compliant with relevant Circulars, including Circular 13/2014, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Grant 3

Agency	The Community Foundation for Ireland
Sponsoring Government Dept	None
Grant Programme	The Community Foundation for Ireland on behalf of the RTE Toy Show Appeal
Purpose of the Grant	Project - Creative Recovery
Total Grant	€70,000
Grant taken to income in the period	€25,155
The Cash received in the period	€70,000
Any grant amounts b/f at period commencement	Nil
Any grant amounts deferred or due at the period end	€44,845
Expenditure	€25,155
Term	1st September 2022- 31st August 2023
Received year end	31 December 2022
Capital Grant	Nil
Restriction on use	Costs associated with operation of Project Creative Recovery including Staff Wages
Tax Clearance	Yes

It is compliant with relevant Circulars, including Circular 13/2014, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Grant 4

Agency	Donegal County Council
Sponsoring Government Dept	Donegal County Council
Grant Programme	Members Development Fund
Purpose of the Grant	Operation Costs
Total Grant	€3,050
Grant taken to income in the period	€3,049
The Cash received in the period	€3,050

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Any grant amounts deferred or due at the period end	€1
Expenditure	€3,049
Term	1 January - 31 December 2022
Received year end	31 December 2022
Capital Grant	Nil
Restriction on use	Operation costs, no further restrictions imposed. used for wages
Tax Clearance	Yes

It is compliant with relevant Circulars, including Circular 13/2014, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Grant 5

Agency	National Lottery
Sponsoring Government Dept	None
Grant Programme	National Lottery Grants as distributed by the HSE
Purpose of the Grant	Project Clarity-educational workshops and information sessions around consent and sexual violence.
Total Grant	€5,000
Grant taken to income in the period	€473
The Cash received in the period	Nil
Any grant amounts b/f at period commencement	€4,067
Any grant amounts deferred or due at the period end	€3,594
Expenditure	€473
Term	1 January 2021 - 31 December 2023
Received year end	31 December 2021
Capital Grant	Nil
Restriction on use	Costs Associated with operation of project Clarity
Tax Clearance	Yes

It is compliant with relevant Circulars, including Circular 13/2014, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Grant 6

Agency	HSE
Sponsoring Government Dept	HSE
Grant Programme	HSE Grant Aid

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Purpose of the Grant	CFL Funding 2022- To deliver training on consent, disclosure and Trauma
Total Grant	€5,000
Grant taken to income in the period	Nil
The Cash received in the period	€5,000
Any grant amounts b/f at period commencement	Nil
Any grant amounts deferred or due at the period end	€5,000
Expenditure	Nil
Term	1 January 2022 - 31 December 2023
Received year end	31 December 2022
Capital Grant	Nil
Restriction on use	Costs Associated with operation of project CFL- Consent, disclosure Trauma Training
Tax Clearance	Yes

It is compliant with relevant Circulars, including Circular 13/2014, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Additional information to the Standard Employee Note in AFS

Employees	No of Employees
- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards.	1 Manager 11Part Time Staff Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0
- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer)	€0

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

14. Detailed Income & Expenditure against Grant Aid

Income	<u>Túsla</u> <u>Funding</u> €	<u>Late Late</u> <u>Toy Show</u> <u>Funding</u> €	<u>Late Late</u> <u>Toy Show</u> <u>Funding</u> €	<u>Donegal</u> <u>County</u> <u>Council</u> €	<u>National</u> <u>Lottery</u> <u>Funding</u>	<u>HSE</u> <u>Funding</u>	<u>Total</u> €
Income	256,377	Nil	70,000	3,050	Nil	5,000	334,427
Grant B/f	13,633	38,196	Nil	Nil	4,067	Nil	55,896
	270,010	38,196	70,000	3,050	4,067	5,000	390,323
Less							
Expenses							
Wages	223,980	29,314	23,112	3,049			279,455
Rent, Rates, Repair	19,637	1,232					20,869
Insurance	5,638	1,070					6,708
Light & Heat	2,811	358					3,169
Communications	5,754	804	399				6,957
Office Supplies	2,075				473		2,548
Auditor Fee	2,000						2,000
Professional Fees	2,936						2,936
Bank Charges	206						206
Subscriptions	1,162						1,162
Supervision	1,935	1,490	660				4,085
Art Supplies & Equipment		4,980	984				5,964
Transport		218					218
Capital Expenditure	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Expenses	268,134	39,466	25,155	3,049	473	Nil	336,277
Surplus/deficit	Nil	-1270	Nil	Nil	Nil	Nil	-1270
Grant C/fwd							
For use in 2023	1876	Nil	44,845	1	3,594	5,000	55,316

The above are all treated as Restricted funds

15. Related Party Transactions

There were no related party transactions during the year. (2021 : Nil)

16. Approval of financial statements

The board of directors approved these financial statements for issue on 21 June 2023.

Bonner, Gill & Co.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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The following pages do not form part of the statutory accounts.

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Detailed profit and loss account
Financial year ended 31 December 2022

	2022	2021
	€	€
Income		
TÚSLA	268,133	279,651
Other Income	66,873	19,337
Sundry Donations & Fundraising	18,103	2,632
RCNI Reimbursement of Costs	9,655	6,460
	<u>362,764</u>	<u>308,080</u>
Gross Surplus	<u>362,764</u>	<u>308,080</u>
Gross Surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses	(348,159)	(324,472)
	<u>(348,159)</u>	<u>(324,472)</u>
Operating profit/(loss)	14,605	(16,392)
Operating profit/(loss) percentage	4.0%	5.3%
Surplus/(Deficit) before taxation	<u>14,605</u>	<u>(16,392)</u>

Donegal Sexual Abuse & Rape Crisis Centre CLG
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Detailed profit and loss account (continued)
Financial year ended 31 December 2022

	2022	2021
	€	€
Overheads		
Administrative expenses		
Wages and salaries	(251,365)	(220,854)
Employer's PRSI contributions	(28,090)	(23,552)
Staff Training & Therapy Costs	(400)	(653)
Counsellor Fees (non-PAYE)	-	(12,500)
Supervisor Fees	(4,085)	(2,835)
Rent payable	(18,757)	(18,757)
Rates & Insurance	(6,915)	(6,728)
Light and heat	(3,169)	(2,528)
Cleaning	(451)	(185)
Repairs and maintenance	(2,031)	(682)
Therapy Supplies & Equipment	(5,965)	(2,004)
Printing, postage and stationery	(2,253)	(3,122)
Telephone & Communications	(6,956)	(5,296)
Computer costs	(935)	(623)
Motor expenses	(592)	(379)
Legal and professional	(8,309)	(12,050)
Auditors remuneration	(4,410)	(7,811)
Bank charges	(265)	(256)
General expenses	(414)	(613)
Subscriptions	(1,162)	(1,000)
Depreciation of tangible assets	(1,635)	(2,044)
	<u>(348,159)</u>	<u>(324,472)</u>