

**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 2023**

**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**

<b>Directors</b>	Bernie Walsh Connie McGilloway Anne Burke Veronica Keys Paul Forrestal Seamus Henry Seamus Murphy Sharon Mc Laughlin John Mc Laughlin
<b>Secretary</b>	Seamus Murphy
<b>Company number</b>	263294
<b>Registered office</b>	Donegal Sexual Abuse & Rape Crisis Centre CLG. 2A Grand Central Canal Road Letterkenny Co. Donegal
<b>Business address</b>	2A Grand Central Canal Road Letterkenny Co. Donegal
<b>Auditor</b>	Bonner Gill & Co. Grand Central Canal Road Letterkenny Co. Donegal
<b>Bankers</b>	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



**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2023.

**Directors**

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

Bernie Walsh  
Connie McGilloway  
Anne Burke  
Veronica Keys  
Paul Forrestal  
Seamus Henry  
Seamus Murphy  
Sharon Mc Laughlin  
John Mc Laughlin

**Principal activities**

The principal activity of the company is to operate a registered charity (CHY 13458) 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 2024 and 2025.

**Dividends**

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

**Events after the end of the reporting period**

There were no post balance sheet events.

**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.

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

**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.

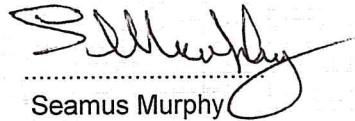
**Auditors**

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 11 June 2024 and signed on behalf of the board by:



.....  
Anne Burke  
Director



.....  
Seamus Murphy  
Director

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**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 2023 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 2023 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 the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, 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 government 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.

***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.

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

***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.

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.



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

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

11 June 2024

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Income and expenditure account**  
**Financial year ended 31 December 2023**

	Note	2023 €	2022 €
<b>Income</b>		406,273	362,764
<b>Gross Surplus</b>		<u>406,273</u>	<u>362,764</u>
Administrative expenses		(405,050)	(348,159)
Other operating income		6,812	-
<b>Operating surplus</b>		<u>8,035</u>	<u>14,605</u>
<b>Surplus before taxation</b>		<u>8,035</u>	<u>14,605</u>
Tax on surplus	6	-	-
<b>Surplus over expenditure for the financial year</b>		<u><u>8,035</u></u>	<u><u>14,605</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 28 form part of these financial statements.



**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Statement of income and retained earnings**  
**Financial year ended 31 December 2023**

	<b>2023</b>	2022
	€	€
Surplus over expenditure for the financial year	8,035	14,605
<b>Retained income at the start of the financial year</b>	<b>44,837</b>	<b>30,232</b>
<b>Retained income at the end of the financial year</b>	<b>52,872</b>	<b>44,837</b>

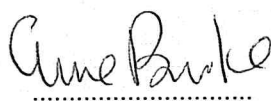
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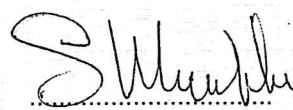
**Balance sheet**  
**As at 31 December 2023**

	Note	2023 €	€	2022 €	€
<b>Fixed assets</b>					
Tangible assets	8	7,279		6,539	
			7,279		6,539
<b>Current assets</b>					
Debtors	9	3,814		4,209	
Cash at bank and in hand		138,157		115,330	
		141,971		119,539	
<b>Creditors: amounts falling due within one year</b>	10	(90,567)		(77,863)	
<b>Net current assets</b>			51,404		41,676
<b>Total assets less current liabilities</b>			58,683		48,215
<b>Provisions for liabilities</b>	11		(5,811)		(3,378)
<b>Net assets</b>			52,872		44,837
<b>Capital and reserves</b>					
Income and Expenditure account			52,872		44,837
<b>Members funds</b>			52,872		44,837

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 11 June 2024 and signed on behalf of the board by:

  
 Anne Burke  
 Director

  
 Seamus Murphy  
 Director

The notes on pages 13 to 28 form part of these financial statements.

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements**  
**Financial year ended 31 December 2023**

**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'.

**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 profit or loss.

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 counselling services to individuals suffering from sexual abuse. These activities are largely financed by the receipt of government grant in aid from TÚSLA- The Child & Family Agency. In the year to 31 December 2023, the grant in aid amounted to €331,576 which equated to 80% of the company's total income (2022: €268,133; 74%). The company has received written confirmation from the TÚSLA that funding will be continued until 31 December 2024 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 Government financial support of TÚSLA or its successor in Department of Justice Cuan agency.



**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**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 2023.

**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.

**Taxation**

The company is a registered charity, and therefore is exempt from corporation tax. CHY 13458.

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**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 profit or loss.

**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 profit or loss 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 2023**

**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 profit or loss. 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 profit or loss, 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 profit or loss 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 profit or loss 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 2023**

**5. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 8 (2022: 8).

The aggregate payroll costs incurred during the financial year were:

	<b>2023</b>	2022
	€	€
Wages and salaries	295,427	251,365
Social insurance costs	31,566	28,090
	<u>326,993</u>	<u>279,455</u>

**6. Tax on surplus**

The company is a registered charity, and therefore is exempt from corporation tax. CHY 13458.

**7. Appropriations of Income and Expenditure account**

	<b>2023</b>	2022
	€	€
At the start of the financial year	44,837	30,232
Surplus over expenditure for the financial year	8,035	14,605
<b>At the end of the financial year</b>	<u><b>52,872</b></u>	<u><b>44,837</b></u>

**Bonner, Gill & Co.**

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**8. Tangible assets**

	Fixtures, fittings and equipment €	Total  €
<b>Cost</b>		
At 1 January 2023	54,306	54,306
Additions	2,048	2,048
<b>At 31 December 2023</b>	<u>56,354</u>	<u>56,354</u>
<b>Depreciation</b>		
At 1 January 2023	47,767	47,767
Charge for the financial year	1,308	1,308
<b>At 31 December 2023</b>	<u>49,075</u>	<u>49,075</u>
<b>Carrying amount</b>		
<b>At 31 December 2023</b>	<u>7,279</u>	<u>7,279</u>
At 31 December 2022	<u>6,539</u>	<u>6,539</u>

**9. Debtors**

	2023 €	2022 €
Other debtors	-	340
Prepayments	3,814	3,869
	<u>3,814</u>	<u>4,209</u>

**10. Creditors: amounts falling due within one year**

	2023 €	2022 €
Amounts owed to credit institutions	629	-
Payments received on account	27,475	-
Other creditors including tax and social insurance	21,144	16,386
Accruals	8,347	8,037
Deferred income	32,972	53,440
	<u>90,567</u>	<u>77,863</u>



**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**11. Provisions**

	2023	2022
	€	€
Other provisions	5,811	3,378

**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 2023. The provision is measured as the salary cost (including social welfare cost) payable for the expected period of absence.

**12. Related party transactions**

There were no related party transactions during the year. (2022 : Nil)

**13. Ethical standards**

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue, company secretarial services and to assist with the preparation and submission of the financial statements.

**14. Controlling party**

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

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**15. 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	€331,576
Grant taken to income in the period	€331,576
The Cash received in the period	€357,175
Any grant amounts b/f at period commencement	€1,876
Any grant amounts deferred or due at the period end	€27,475
Expenditure	€332,118
Term	Expires 31 December 2023
Received year end	31 December 2023
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	€18,000
Grant taken to income in the period	€30
The Cash received in the period	€18,000
Any grant amounts b/f at period commencement	Nil
Any grant amounts deferred or due at the period end	€17,970
Expenditure	€30
Term	1st September 2023- 31st August 2024
Received year end	31 December 2023
Capital Grant	Nil

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

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

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	€44,845
The Cash received in the period	Nil
Any grant amounts b/f at period commencement	€44,845
Any grant amounts deferred or due at the period end	Nil
Expenditure	€44,957
Term	1st September 2022- 31st August 2023
Received year end	31 December 2023
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	€1
The Cash received in the period	Nil
Any grant amounts deferred or due at the period end	Nil



**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

Expenditure	€1
Term	1 January - 31 December 2023
Received year end	31 December 2023
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	€22
The Cash received in the period	Nil
Any grant amounts b/f at period commencement	€3,594
Any grant amounts deferred or due at the period end	€3,572
Expenditure	€22
Term	1 January 2021 - 31 December 2024
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
Purpose of the Grant	CFL Funding 2022- To deliver training on consent, disclosure and Trauma

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

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 2024
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"

**Grant 7**

Agency	HSE
Sponsoring Government Dept	HSE
Grant Programme	HSE Grant Aid
Purpose of the Grant	Inflation Fund 2022
Total Grant	€1,000
Grant taken to income in the period	Nil
The Cash received in the period	€1,000
Any grant amounts b/f at period commencement	Nil
Any grant amounts deferred or due at the period end	€1,000
Expenditure	Nil
Term	1 January 2022 - 31 December 2024
Received year end	31 December 2023
Capital Grant	Nil
Restriction on use	Costs associated with inflationary cost increases
Tax Clearance	Yes

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

**Grant 8**

Agency	Pobal
Sponsoring Government Dept	Dept of Rural & Community Development

**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

Grant Programme	Energy Support Scheme
Purpose of the Grant	Support towards energy Costs
Total Grant	€315
Grant taken to income in the period	€315
The Cash received in the period	€315
Any grant amounts b/f at period commencement	Nil
Any grant amounts deferred or due at the period end	Nil
Expenditure	€315
Term	1 January 2023 - 31 December 2023
Received year end	31 December 2023
Capital Grant	Nil
Restriction on use	Energy Costs
Tax Clearance	Yes

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

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

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**16. Grants Continue****Grant 9**

Agency	Department of Justice
Sponsoring Government Dept	Dept of Justice
Grant Programme	Victims of Crime Funding
Purpose of the Grant	Provide Support to Victims of Crime
Total Grant	€21,660
Grant taken to income in the period	€16,937
The Cash received in the period	€21,660
Any grant amounts b/f at period commencement	Nil
Any grant amounts deferred or due at the period end	€4,723
Expenditure	€16,937
Term	Expires 31 December 2023
Received year end	31 December 2023
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"

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	1 Manager
Total employee benefits (excluding employer Pension costs) for the period fall within each band of €10,000 from €60,000 upwards.	11 Part time Staff
	Band €60,000 -€70,000 = 0 Band €70,000- €80,000 = 0
-Overall figure for total employer pension	€0



**Donegal Sexual Abuse & Rape Crisis Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

Contribution ( This applies even if  
Salaries are not being funded by the Exchequer)



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

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

17. Bonner, Gill & Co.

**Detailed Income & Expenditure against Grant Aid**

	<u>Túsla</u>	<u>Late Late</u>	<u>Late Late</u>	<u>Donegal</u>	<u>Pobal</u>	<u>Dept of</u>	<u>National</u>	<u>HSE</u>	<u>HSE</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>Funding</u>	<u>Funding</u>	<u>Funding</u>	<u>Council</u>	<u>Energy</u>	<u>Justice</u>	<u>Lottery</u>	<u>Connect</u>	<u>Cost of</u>	<u>Funding</u>	
	€	€	€	€	€	€	€	€	€	€	€
Income											
Income	329,700	Nil	18,000	Nil	315	21,660	Nil	Nil	1,000	12,546	383,221
Grant B/f	1,876	44,845	Nil	1	Nil	Nil	3,594	5000	Nil	Nil	55,316
Less: Wages	331,576	44,845	18,000	1	315	21,660	3,594	5000	1,000	12,546	438,537
Rent	261,581	43,657		1		14,736				206	320,181
Insurance & Rates	18,287					670					18,957
Light & Heat	6,717				315	182				177	6,717
Communications	4,093					76				28	4,590
Repairs & Maintenance	9,596	33								2,559	9,882
Office Supplies	2,531									8769	2,559
Auditor Fee	7,149	627				993				3,280	7,380
Bookkeeping Fees	4,100									4,681	4,681
Professional Fees	4,584					97				800	5,390
Bank Charges	4,519					71				137	455
Subscriptions	244		30			22		22		1,317	1,317
Supervision	1,317									-60	4,728
Transport	4,358	340				90				26	1,323
Depreciation	996	301								1,308	1,308
Capital Expenditure	2,048									2,048	2,048
Total Expenses	332,120	44,958	30	1	315	16,937	22	Nil	Nil	5,902	400,285
Surplus/deficit	-544	-113	Nil	Nil	Nil	Nil	Nil	Nil	Nil	6,644	5,987
Grant C/ F For use in 2024	Nil	Nil	17,970	1	Nil	4,723	3,572	5,000	1,000	Nil	32,266

The above are all treated as Restricted funds

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

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**18. Approval of financial statements**

The board of directors approved these financial statements for issue on 11 June 2024.

**The following pages do not form part of the statutory accounts.**

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

**Bonner, Gill & Co.**

**Detailed profit and loss account**  
**Financial year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
TÚSLA	331,576	268,133
Other Income	62,151	66,873
Sundry Donations & Fundraising	8,466	18,103
RCNI Reimbursement of Costs	4,080	9,655
	<u>406,273</u>	<u>362,764</u>
<b>Gross Surplus</b>	<u>406,273</u>	<u>362,764</u>
<b>Gross Surplus percentage</b>	100.0%	100.0%
<b>Overheads</b>		
Administrative expenses	(405,050)	(348,159)
	<u>(405,050)</u>	<u>(348,159)</u>
<b>Other operating income</b>		
Sundry income	6,812	-
	<u>6,812</u>	<u>-</u>
<b>Operating surplus</b>	8,035	14,605
<b>Operating surplus percentage</b>	2.0%	4.0%
<b>Surplus before taxation</b>	<u>8,035</u>	<u>14,605</u>

Bonner, Gill & Co.

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

**Detailed profit and loss account (continued)**  
**Financial year ended 31 December 2023**

	2023	2022
	€	€
<b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(295,427)	(251,365)
Employer's PRSI contributions	(31,566)	(28,090)
Staff Training & Therapy Costs	-	(400)
Supervisor Fees	(4,728)	(4,085)
Rent payable	(18,957)	(18,757)
Rates & Insurance	(6,717)	(6,915)
Light and heat	(4,591)	(3,169)
Cleaning	(192)	(451)
Repairs and maintenance	(2,367)	(2,031)
Therapy Supplies & Equipment	(1,518)	(5,965)
Printing, postage and stationery	(6,635)	(2,253)
Telephone & Communications	(9,882)	(6,956)
Computer costs	(596)	(935)
Travelling and entertainment	(1,323)	(592)
Legal and professional	(5,390)	(8,309)
Accountancy fees	(4,681)	-
Auditors remuneration	(7,380)	(4,410)
Bank charges	(456)	(265)
General expenses	(19)	(414)
Subscriptions	(1,317)	(1,162)
Depreciation of tangible assets	(1,308)	(1,635)
	<u>(405,050)</u>	<u>(348,159)</u>