

Company Number: 247807
Charity Number: CHY11972

RAPE CRISIS NORTH EAST CLG
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Malone and Company
Chartered Accountants and Statutory Auditor
6 Clanbrassil Street
Dundalk
Louth
A91 CPON
Republic of Ireland

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RAPE CRISIS NORTH EAST CLG TRUSTEES' AND OTHER INFORMATION

Trustees	Ms Kathleen Nallen Dr. Anita Byrne Ms Michelle Hall Kevin McParland Maeve Ahern (Appointed 26 January 2021) Conor McCaughley Eugene Grant (Appointed 20 th August 2021)
Chairperson	Mr Frank McDonnell (Resigned as Chairperson and Director 25 th August 2021) Conor McCaughley (Appointed 25 th August 2021)
Company Secretary	Conor McCaughley (Resigned as Secretary 25 th August 2021) Dr. Anita Byrne (Appointed 25 th August 2021)
Charity Number	CHY11972
Company Number	247807
Registered Office and Principal Address	Cherrywood Counselling Centre, RCNE, Jocelyn House, Jocelyn Street, Dundalk Louth A91 AO3Y Republic of Ireland
Auditors	Malone and Company Chartered Accountants and Statutory Auditor 6 Clanbrassil Street Dundalk Louth A91 CPON Republic of Ireland
Bankers	Permanent TSB
Solicitors	Ahern and McDonnell Jocelyn Place, Dundalk Louth Republic of Ireland

RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of RAPE CRISIS NORTH EAST CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements. RCNE has also adopted the Governance Code for Voluntary Organisations along with signing up to the Principals of Good Fundraising.

The charity is limited by guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement

Rape Crisis North East (RCNE) offers a safe, nurturing space to survivors of sexual violence and abuse, where rights to dignity and freedom are valued; and through awareness raising and education, challenges society to change in order to create a safer environment for all.

The principal activity of the company is the operating of a rape crisis centre in Dundalk and outreach facilities in Drogheda and Castleblaney. The centres offer counselling & support to the victims of rape and abuse.

1. Objectives and Activities

- The Trustees with the support and guidance from RCNI have completed and approved the Charities Governance Code Compliancy Document as well as organisational policies and procedures. RCNE Trustees are in compliance with the six principles of the Charities Governance Code. The Trustees have compiled a Governance Code Checklist, listing each of our policies that are current and up to date along with identifying policies that may need updated and new policies that may be relevant. This policy checklist is reviewed and updated by the board at our board meetings on a regular basis. A formal review of the risk management system and risk register takes place on an annual basis and the Trustees assess the effectiveness of the Risk Management Process Annually.

- Trustees have completed the Charities Regulator's Fundraising Guidelines to Protect Charities. The application of the fundraising guidelines by the Trustees is monitored by the Charities Regulator.

Strategy

The Board approved a 5 year strategic plan in 2020 and an annual plan which supports the long term plan. The relevant key performance indicators are reviewed regularly.

The strategic Plan is our guide for making clear decisions on sourcing and allocating resources to implement our strategy and pursue our goals.

RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Structure, Governance and Management

Structure

- RCNE is a registered Charity CLG with a Constitution in place. Trustees have approved and put in place the RCNE Governance Resource Pack and also approved the Policy 'Schedule of Matters Reserved by the Board'. These documents outline the roles and responsibilities of all Trustees.

- RCNE trustees have a succession plan in place. If a trustee resigns, they take responsibility to recruit new trustees onto the board prior to resigning. However, if this is not possible the trustees will recruit new members through interview selection. Each new board member receives an induction pack at the induction stage of joining the board.

Review of Activities, Achievements and Performance

Summary of main achievements including difference the charity's work has made to its beneficiaries and wider society.

2021 was a challenging year for RCNE as a result of covid-19 virus. RCNE operated in accordance with the pandemic management policies of National and Local Governments and the Health Service Executive. We put in place robust policies and 'Safety' practices to ensure a safe work environment for all who enter our centre.

The cancellation of so many fundraising events during 2021 has led to a funding shortfall for RCNE. This loss of income has impacted RCNE's finances resulting in a smaller surplus than was budgeted for. The surplus is necessary to meet the long term goal of purchasing our own premises. In tandem with this reduction RCNE charity which provides support and counselling to people from across the North East has faced a surge in demand for its services.

- 74 new clients received one to one counselling support
- 1818 helpline contacts
- 1,636 appointments offered
- A number of clients accompanied to An Garda Síochána.

Our local confidential helpline which for many is the first port of call, has been a lifeline for many survivors of rape and sexual violence across Louth, Meath, Monaghan and Cavan during the darkest and most challenging of times over the past year. This service is supported by a team of dedicated volunteers and staff, who give their time so generously to ensure the helpline service is maintained. We endeavour to continue to expand and to provide this essential service to accommodate survivors, supporters, professionals, and all who require our freephone confidential helpline. RCNE receives no funding for this service!

A key priority in 2021 was to keep the centre open for our clients during the Covid Pandemic which was managed very well. As a result of clear guidance and direction from RCNE Board of Directors and Rape Crisis Network Ireland we were able to come up with a plan to ensure our clients continued to receive counselling and support safely over social media platforms such as zoom or over the telephone safeguarding the continuity of our client work.

The COVID-19 pandemic has had a huge toll on our organisation and the clients we serve. COVID-19 has meant that the services that people need has changed with counsellors working remotely over social media platforms such as zoom and over the telephone. Counsellors have been flexible in the way they work ensuring they are meeting the needs of clients by working around client times where possible.

EMERGING ISSUES IN LIGHT OF COVID

- The impact Covid-19 on our client work " Looking at a blended approach " face to face/zoom/telephone
- Large Waiting List
- Reduction in Helpline Volunteers
- Essential Training for counsellors / Helpline cancelled
- Reduction in fundraising events
- Increase in workload

NEW PREMISES " JOCELYN HOUSE

In 2021 we had to begin the process of looking for new premise. We received the devastating news of losing our premises at the GND distillery at the end of 2020 and the pressure of trying to secure alternative premises where property market was devoid in the type of premises we needed. RCNE has moved premises 3 times in 10 years. RCNE was fortunate to secure premises in Jocelyn House. This is a stopping gap until we can secure our own premise which is our goal for 2022.

RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Financial Review

- Rape Crisis North East Accounts are presented in the preferred format of the Charity Regulatory Authority which are presented in the Charity SORP (Statement of Recommended Practice) format. RCNE has also adopted the Governance Code for Voluntary Organisations along with signing up to the Principals of Good Fundraising.

The results for the financial year are set out on pages 12 to 14 and additional notes are provided from page 15 to 22 showing income and expenditure in greater detail.

Income

The primary funder is TUSLA. There are other funders and these are set out in the notes to the accounts. In addition, the Charity has always relied on the support of the general public. Recognition of income is in accordance with SORP for Charities.

Fundraising 2021

- Cooley Camino 12th September
- Kelley McArdle
- DKIT - Run
- Andrea Corr Appeal

Funding Applications

- National Lottery- Shredder/Panic Buttons
- National Lottery- Helpline Training
- Louth Leader
- Dundalk Credit Union

Expenditure

Expenditure is monitored with reference to the SLA agreement with TUSLA, the charity's own budgets and the bank balance. All expenditure is approved by the Board and reports are presented at each Board meeting.

Financial Results

At the end of the financial year the charity has assets of €239,188 (2020 - €201,991) and liabilities of €46,955 (2020 - €26,809). The net assets of the charity have increased by €17,051.

Financial Position

Concern was expressed by the outgoing Chairperson, Frank McDonnell re the impact of Covid 19 on RCNE fundraising activities.

RCNE at year end holds an unrestricted amount of €176,458. (See note 20). The board agreed to ring-fence €100,000 towards the deposit of a new building leaving RCNE with a reserve of €76,458 which would cover us for approx. three months expenditure in line with Tusla requirements, RCNE's reserve policy and good governance. In the past ten years the Centre has moved premises three times with all of the enormous costs of renovation and adaptation and each time a move is required large amounts of assets have to be written off, not to mention the disruption to clients and staff.

2022 will pose a challenge for RCNE in identifying and securing new premises, curtailed fundraising due to Covid-19 and ever increasing demands on the service. Fundraising activity for 2022 will concentrate on appeal correspondence to businesses, a drive to secure benefactors and philanthropists along with a number of fundraising activities. This is all very challenging with very limited resources and CE workers. All expenditure will be monitored monthly and suppliers reviewed for best price options.

Reserves Position and Policy

The reserve policy is set out in the notes to the accounts. (See note 20). In addition to creating a fund capable of sustaining the charity for several months the charity is establishing a fund to enable it to purchase its own premises as set out above when it decided in 2022 to transfer €100,000 to a building fund.

Principal Risks and Uncertainties

The main risk to the Charity has always been that we lose our core funding sources. However, the Government's Third National Strategy on Domestic, Sexual and Gender-based Violence is the legacy in the struggle to eradicate violence against women as it will sustain the sector and our capacity to understand the causes of DSGBV. It clearly identifies the need of DSGBV sector and the continuation of funding going into the future.

The charity agrees annual service level agreements and maintains close contact with TUSLA informing it of all activities. The charity believes it has formed a good working relationship with TUSLA.

Other threats would be the inability to fundraise, as happened in 2021.

RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Review of the Business & Future Developments

RCNE Board of Directors continues to collectively direct the governance of the organisation and exercise our diverse range of experience and expertise in a manner that each member reasonably believes to be in the best interests of the organisation.

The board oversees the planning and development of the organisation and ensures the highest standards of response to the ever-increasing demand of survivors of sexual violence.

The key priorities are as follows:

- The key priorities for 2022:

The implementation of the Strategic Plan 2020-2025 (approved in 2020) and the annual Plan (approved each year) with specific reference to

- To purchase our own premises through Mortgage Application
- To Return to face to face counselling
- To expand our counselling service in Louth, Meath, Monaghan and Cavan
- To develop a specialised room for young people
- To recruit additional counsellors
- To apply for an educational post
- To recruit additional helpline volunteers

Emerging issues in 2021

1. Covid-19 Pandemic -- As a result of the Covid-19 Pandemic, Rape Crisis North East experienced the following challenges:
 - a. Significant reduction to our Resources
 - b. Reduction of Community Volunteers
 - c. Reduction of Helpline Volunteers
 - d. Reduction of fundraising events
 - e. Reduction of staff working from the office as most of the staff had to work from home
 - f. Moving from face to face counselling to online / telephone counselling
 - g. Additional training required
 - h. Increased spending on Personal Protective Equipment
2. Move Premises
 - a. Reduction of Community Volunteers
 - b. Reduction of Helpline Volunteers
 - c. Reduction to Counselling Rooms
 - d. Previously we had a specialised counselling room for young people. We no longer have this space.
 - e. Previously we had a waiting room for clients to gather their thoughts before and after their face to face appointment. We no longer have this space
 - f. Previously we had a training room to train our volunteers, counsellors and to hold our board and staff meetings. We no longer have this space
 - g. Previously we had an area for staff to have lunch. We no longer have this space.

Reference and Administrative details

The Charity at all times keeps administrative and other expenses to a minimum.

RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Trustees and Secretary

The trustees who served throughout the financial year, except as noted, were as follows:

Ms Kathleen Nallen
Dr. Anita Byrne
Ms Michelle Hall
Kevin McParland
Maeve Ahern (Appointed 26 January 2021)
Conor McCaughley
Eugene Grant (Appointed 20th August 2021)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Frank McDonnell resigned as Chairperson and as Director on RCNE Board in August 2021 and was replaced by Conor McCaughley as the new Chairperson. RCNE trustees would like to thank Frank McDonnell as he was integral to the important advances RCNE has made and has left RCNE with a stronger organisation and an enduring legacy for those who follow. RCNE achievements would not have been possible without Frank to guide and support the Board.

Following the appointment of Conor McCaughley to Chair Dr Anita Byrne was appointed secretary.

Health and Safety

The charity has appointed a safety officer and a Covid 19 compliance officer. Procedures are regularly reviewed and updated in accordance with best practise and Tusla recommendations.

Staff Training and Development

Regular performance reviews and well-being are carried out with all staff. Continuous CPD (Continuous Professional Development) is encouraged and supported within the organisation.

Pay Policy for Senior Staff

This function is reserved for the Board in consultation with Tusla.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. RAPE CRISIS NORTH EAST CLG subscribes to and is compliant with the following:

- The Charities ACT 2009
- The Money Laundering Act 2010
- The Criminal Justice Act 2012
- The Companies Act 2014
- The Charities SORP (FRS 102)

Transactions Involving Trustees

There were no transactions involving the trustees.

RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Post Balance Sheet

Please see notes to the accounts which set out the relevant matters and also the section above, "Review of the business and future developments. These are the continued impact of COVID 19 on all aspects of the charities actions from fundraising to counselling.

Rape Crisis North East is in a strong and more secure financial position going into 2022. RCNE received an additional €35,000 from Tusla towards the end of 2021 to employ a new counsellor / psychotherapist. We also secured an additional €4,560 from Tusla to help reduce our waiting list. The new counsellor / psychotherapist is due to start in April 2022. Due to the continuous expansion of our organisation and our ever increasing waiting list, Tusla are considering allocating additional money to RCNE to support our service and it is hoped that this will be confirmed by the end of March.

RCNE's strategic plan highlights our goals to employ more staff and volunteers within the next 5 years. We have already commenced this process as we have recently employed a part-time senior therapist, finance officer and recruited a new clinical supervisor.

We plan to recruit 10 new helpline volunteers by the end of 2022 and have ambitions to employ specialised qualified counsellor to support young people, an educational officer and advocacy worker by the year 2025.

€6,240 was secured from the National Lottery Grants to train 10 helpline volunteers in 2022.

We plan to expand our main service in Dundalk and our outreach service in Drogheda and Castleblayney. Our Border Needs Analysis Project (BNAP) highlights the need for RCNE to expand their services to Cavan and Meath of which we hope to secure funding in the near future.

As a result of our significant increase in growth and development, our primary goal is to secure our own premises in Dundalk Town Centre. This is of critical importance to enable us to achieve our goals. Having moved premises for the third time in ten years, leasing is no longer feasible for a service that needs stability, dedicated space, a young people's room and a building that is safe, secure, quiet and nurturing.

Although many fundraising events were cancelled in 2021, RCNE have put in place a robust fundraising plan for 2022 what should not be impacted by Covid. Some of the fundraising activities will include:

- The Cooley Camino Walk October 2022
- Syndicate Lottery
- DKIT 10k & 5K Run
- Christmas Choir
- Engaging with Philanthropists
- Bucket Collections
- Bag Packing.
- Kayaking Event August 2022

These fundraising events are all work in progress and it is anticipated that they will raise significant funding to help us secure our own premises.

It is the goal of RCNE's board and staff to invest in our own premises that will be welcoming, confidential, a safe and supportive environment for clients within an atmosphere of understanding, respect and trust in their time of need.

Exemptions from Disclosure

The accounts have been prepared on the basis of full disclosure as the company is a public benefit entity.

Funds held as Custodian Trustee on behalf of Others

There are no funds held for third parties.

Auditor

The auditor, Malone and Company, (Chartered Accountants) has indicated his willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditor is unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditor is aware of that information.

RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Compliance Statement

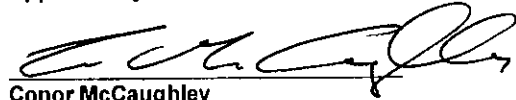
The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:"

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the year

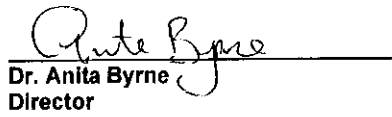
Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Cherrywood Counselling Centre, RCNE, Jocelyn House, Jocelyn Street, Dundalk Louth A91 AO3Y.

Approved by the Board of Trustees on 26TH April 2022 and signed on its behalf by:



Conor McCaughley
Director



Dr. Anita Byrne
Director

RAPE CRISIS NORTH EAST CLG TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

The trustees, who are also directors of RAPE CRISIS NORTH EAST CLG for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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 trustees 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

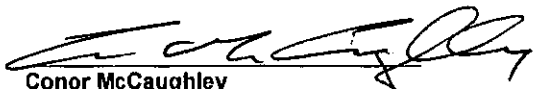
The trustees confirm that they have complied with the above requirements in preparing the financial statements.


The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 26TH April 2022 and signed on its behalf by:


Conor McCaughley
Director


Dr. Anita Byrne
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of RAPE CRISIS NORTH EAST CLG

Report on the audit of the financial statements

Opinion

I have audited the charity financial statements of RAPE CRISIS NORTH EAST CLG for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In my opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. My responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with ethical requirements that are relevant to my audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and my Auditor's Report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am 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 I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In my opinion, based solely on the work undertaken in the course of the audit, I report that:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

I have obtained all the information and explanations which, to the best of my knowledge and belief, are necessary for the purposes of my audit.

In my opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited. In my opinion the financial statements are in agreement with the accounting records.

Matters on which I am required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, I have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires me to report to you if, in my opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. I have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of RAPE CRISIS NORTH EAST CLG

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of my responsibilities as auditor

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

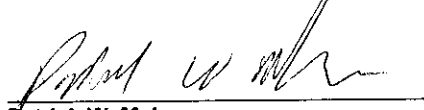
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' 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 charity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the charity 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.

I 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 I identify during my audit.

INDEPENDENT AUDITOR'S REPORT to the Members of RAPE CRISIS NORTH EAST CLG

The purpose of my audit work and to whom I owe my responsibilities

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



Patrick W. Malone
for and on behalf of
MALONE AND COMPANY
Chartered Accountants and Statutory Auditor
6 Clanbrassil Street
Dundalk
Louth
A91 CPON
Republic of Ireland

03-05-2022
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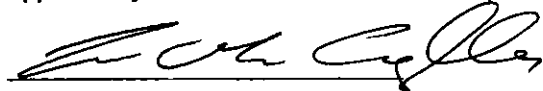
RAPE CRISIS NORTH EAST CLG
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021

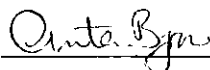
	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	3.1	33,522	-	33,522	36,273	-	36,273
Charitable activities							
Tusla Child and Family Agency and other co-funders	3.2	-	284,072	284,072	7,405	254,910	262,315
Other income	3.3	6,830	-	6,830	5,017	-	5,017
Total income		40,352	284,072	324,424	48,695	254,910	303,605
Expenditure							
Raising funds	4.1	4,655	-	4,655	-	-	-
Charitable activities	4.2	17,642	257,199	274,841	26,608	248,524	275,132
Other expenditure	4.3	10,573	-	10,573	8,077	664	8,741
Total Expenditure		32,870	257,199	290,069	34,685	249,188	283,873
Net income/(expenditure) before exceptional items		7,482	26,873	34,355	14,010	5,722	19,732
Exceptional items		(4,814)	(12,490)	(17,304)	20,824	6,000	20,824
Net income/(expenditure) after exceptional items		2,668	14,383	17,051	34,834	11,722	40,556
Transfers between funds		12,848	(12,848)	-	20,346	(20,346)	-
Net movement in funds for the financial year		15,516	1,535	17,051	55,180	(8,624)	46,556
Reconciliation of funds							
Balances brought forward at 1 January 2021	14	160,942	14,240	175,182	105,752	22,874	128,626
Balances carried forward at 31 December 2021		176,458	15,775	192,233	160,932	14,250	175,182

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 26TH April 2022 and signed on its behalf by:



Conor McCaughley
Director

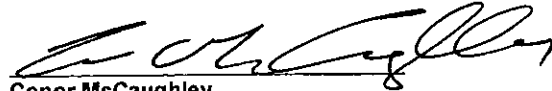


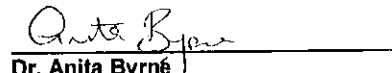
Dr. Anita Byrne
Director

RAPE CRISIS NORTH EAST CLG
BALANCE SHEET
as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Intangible assets	9	1,702	3,352
Tangible assets	10	16,594	20,677
		<u>18,296</u>	<u>24,029</u>
Current Assets			
Debtors	11	6,794	2,113
Cash at bank and in hand		214,098	175,849
		<u>220,892</u>	<u>177,962</u>
Creditors: Amounts falling due within one year	12	<u>(46,955)</u>	<u>(26,809)</u>
Net Current Assets		<u>173,937</u>	<u>151,153</u>
Total Assets less Current Liabilities		<u>192,233</u>	<u>175,182</u>
Funds			
Restricted trust funds		15,775	14,250
General fund (unrestricted)		176,458	160,932
Total funds	14	<u>192,233</u>	<u>175,182</u>

Approved by the Board of Trustees on 26th April 2022 and signed on its behalf by:


Conor McCaughley
Director


Dr. Anita Byrne
Director

RAPE CRISIS NORTH EAST CLG STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		17,051	46,556
Adjustments for:			
Exceptional items		17,304	(26,824)
Depreciation		9,437	8,077
Exceptional items		(17,304)	26,824
		<u>26,488</u>	<u>54,633</u>
Movements in working capital:			
Movement in debtors		(4,681)	721
Movement in creditors		20,146	1,379
		<u>41,953</u>	<u>56,733</u>
Cash flows from investing activities			
Payments to acquire intangible assets			(5,002)
Payments to acquire tangible assets		(12,848)	(6,260)
Receipts from sales of tangible assets		9,144	-
		<u>(3,704)</u>	<u>(11,262)</u>
Net increase in cash and cash equivalents		38,249	45,471
Cash and cash equivalents at 1 January 2021		175,849	130,378
Cash and cash equivalents at 31 December 2021	18	<u>214,098</u>	<u>175,849</u>

RAPE CRISIS NORTH EAST CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

RAPE CRISIS NORTH EAST CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Cherrywood Counselling Centre, RCNE, Jocelyn House, Jocelyn Street, Dundalk, Louth, A91 AO3Y, Republic of Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Intangible and Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	-	15% Straight line
Computer Equipment and	-	33% Straight line
Intangible (web design)		

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Website

Website is valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 3 years.

3. INCOME					
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2021	2020	
	€	€	€	€	
Donations and legacies	<u>33,522</u>	<u>-</u>	<u>33,522</u>	<u>36,273</u>	

Donations were from voluntary €22,744; Fundraising including Cooley Camino €8,854 and Andrea Corr Appeal €439.

Garda accompaniment €850; Client donations €635 were the other sources

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2021	2020	
	€	€	€	€	
Income from charitable activities	<u>-</u>	<u>284,072</u>	<u>284,072</u>	<u>262,315</u>	

3.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2021	2020	
	€	€	€	€	
Other income	<u>6,830</u>	<u>-</u>	<u>6,830</u>	<u>5,017</u>	

This represents rental income of €1,595 which due to the change of premises may not reoccur plus a review of provisions and accruals no longer required of €5,235

4. EXPENDITURE					
4.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Raising funds	<u>-</u>	<u>-</u>	<u>4,655</u>	<u>4,655</u>	<u>-</u>

4.2 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Expenditure on charitable activities	-	-	196,012	196,012	180,442
Governance Costs (Note 4.4)	-	-	78,829	78,829	94,690
	<u>-</u>	<u>-</u>	<u>274,841</u>	<u>274,841</u>	<u>275,132</u>

4.3 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Other expenditure	<u>-</u>	<u>-</u>	<u>10,573</u>	<u>10,573</u>	<u>8,741</u>

4.4 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Charitable activities - governance costs	<u>-</u>	<u>-</u>	<u>78,829</u>	<u>78,829</u>	<u>94,690</u>

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

4.5 SUPPORT COSTS	Cost of Raising Funds	Charitable Activities	Other Expenditure	Governance Costs	2021	2020
	€	€	€	€	€	€
Support	1,839	-	-	-	1,839	4,168
Wages and salaries	-	125,743	-	56,857	182,600	184,928
Employer PRSI	-	12,273	-	5,392	17,665	18,774
staff training	-	291	-	873	1,164	348
Rent	-	28,368	-	5,814	34,182	19,200
Insurance	-	2,556	-	-	2,556	2,526
Computer repairs and support	-	4,260	-	-	4,260	8,810
Light and Heat	-	2,554	-	284	2,838	1,513
Cleaning	-	1,931	515	-	2,446	2,495
Printing postage and stationary	1,464	1,098	-	1,098	3,660	5,129
Telephone	503	2,852	-	-	3,355	3,523
Hire of equipment	-	383	-	-	383	700
Motor expenses	342	1,040	-	343	1,725	875
Professional Indemnity Insurance	-	-	-	2,679	2,679	2,592
Legal and professional	-	1,000	-	-	1,000	1,030
Consultancy fees	-	7,822	-	-	7,822	7,329
Audit	-	-	-	5,489	5,489	4,920
Bank Charges	-	40	-	-	40	75
General expenses	507	3,801	621	-	4,929	6,352
Subscriptions	-	-	-	-	-	200
Depreciation	-	-	9,437	-	9,437	8,077
	4,655	196,012	10,573	78,829	290,069	283,564

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

6. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2021 €	2020 €
Support	Allocated in full to Raising funds	1,839	4,168
Wages and salaries	Time related cost	182,600	180,150
Employer PRSI	Time related cost	17,665	18,774
staff training	75% to Governance and 25% to Charitable	1,164	348
Rent	Allocated to Governance 25% and Charitable 75%	34,182	19,200
Insurance	allocated to governance in full	2,556	2,526
Computer repairs and support	Allocated in full to Charitable Activities	4,260	8,810
Light and Heat	Allocated 10% Governance; 90% Charitable activities	2,838	1,513
Cleaning	Allocated to Charitable Activities premises in full	2,446	2,495
Printing postage and stationary	Allocated based on usage	3,660	5,129
Telephone	Allocated to Charitable 85% and Cost raising funds 15%	3,355	3,523
Hire of equipment	Allocated in full to Charitable Activities	383	700
Motor expenses	Allocated to Governance 20% Cost of raising Funds 20% and Charitable 60%	1,725	875
Professional Indemnity Insurance	Allocated in full to Governance	2,679	2,592
Legal and professional	Allocated in full to Charitable Activities	1,000	1,030
Consultancy fees	Allocated in full to Charitable Activities	7,822	7,329
Audit	Allocated in full to Governance	5,489	4,920
Bank Charges	Allocated in full to Charitable Activities	40	75
General expenses	Based on usage	17,419	6,352
Subscriptions	Allocated in full to Governance	-	200
Depreciation	Allocated in full to Other expenditure	9,437	8,077
		302,559	278,786

6. NET INCOME

	2021 €	2020 €
Net Income is stated after charging/(crediting):		
Depreciation of intangible assets	1,650	1,650
Depreciation of tangible assets	7,787	6,427

The other income was rent of €1,595 plus the write back of a number of small items and accruals totalling €5,235. The 2020 figure was room rental of €5,017.

Audit fee in 2021 was €4,305 and for 2020 it was €3,997 (vat inclusive). Related costs were €1,445 and €1,492 respectively.

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

7. EXCEPTIONAL ITEMS	2021	2020
	€	€
Other exceptional item 1 (after operating surplus)	(12,490)	-
Other exceptional item 2 (after operating surplus)	-	26,824
Other exceptional item 3 (after operating surplus)	(4,814)	-
	<u>(17,304)</u>	<u>26,824</u>

2021

The first exceptional item of €12,490 relates to expenditure incurred in the movement of premises, authorised by TUSLA. The second of €4,818 relates to the net write off of assets that were left in the old premises.

2020

The unrestricted income in 2020 is made up of PayPal expenditure of €2,900 plus balances from 2019 now expended a total of €4,627. The balance of €16,197 is from Friends of RCNE as set out in Note 16. The restricted income of €6,000 is a donation of €5,000 from The National Lottery and €1,000 from Dundalk Credit Union

Transfers between funds

This represents restricted funds used to purchase capital equipment, furniture and computers after the move to Jocelyn House

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2021	2020
	Number	Number
paid	<u>7</u>	<u>7</u>
The staff costs comprise:	2021	2020
	€	€
Wages and salaries	175,834	181,645
Social security costs	17,665	18,774
Pension costs	8,605	3,283
	<u>202,104</u>	<u>203,702</u>

There were no employees paid a salary in excess of €70,000. The pension cost increase was to correct under funding in earlier years.

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

continued

9. INTANGIBLE FIXED ASSETS

	Development Costs €	Total €	
Cost			
At 1 January 2021	5,002	<u>5,002</u>	
At 31 December 2021	<u>5,002</u>	<u>5,002</u>	
Depreciation		1,650	1,650
At 1 January 2021	1,650	1,650	
Charge for the financial year	1,650	1,650	
On disposals			
At 31 December 2021	<u>3,300</u>	<u>3,300</u>	
Net book value			
At 31 December 2021	<u>1,702</u>	<u>1,702</u>	
At 31 December 2020	<u>3,352</u>	<u>5,002</u>	
			<u>3,300</u>

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
Cost			
At 1 January 2021	32,188	13,129	45,317
Additions	3,807	9,041	12,848
Disposals	(18,389)	(7,638)	(26,027)
At 31 December 2021	<u>17,606</u>	<u>14,532</u>	<u>32,138</u>
Depreciation			
At 1 January 2021	14,624	10,016	24,640
Charge for the financial year	2,929	4,858	7,787
On disposals	(9,245)	(7,638)	(16,883)
At 31 December 2021	<u>8,308</u>	<u>7,236</u>	<u>15,544</u>
Net book value			
At 31 December 2021	<u>9,298</u>	<u>7,296</u>	<u>16,594</u>
At 31 December 2020	<u>17,564</u>	<u>3,113</u>	<u>20,677</u>

The disposal of fixtures and fittings is due to the move to the new premises. The computer disposals are the retirement of fully depreciated assets.

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

11. DEBTORS	2021	2020
	€	€
Trade debtors	4,144	-
Prepayments	2,650	2,113
	6,794	2,113

The €4,144 represents funds due from Louth Leader. As can be seen at 14.2 some of that was expended in 2021 in anticipation of receiving the funds.

12. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Trade creditors	895	4,268
Taxation and social security costs	4,415	4,019
Accruals	6,645	8,547
Deferred Income	35,000	9,975
	46,955	26,809

The €35,000 is a payment in advance, received in December for a new counsellor post in 2022. The 2020 figure is in respect of funds received from Comic Relief €4,975 and American Fund €5,000

13. RESERVES	2021	2020
	€	€
At 1 January 2021	175,182	128,626
Surplus for the financial year	17,051	46,556
At 31 December 2021	192,233	175,182

14. FUNDS			
14.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2020	105,752	22,874	128,626
Movement during the financial year	55,180	(8,624)	46,556
At 31 December 2020	160,942	14,240	175,182
Movement during the financial year	15,516	1,535	17,051
At 31 December 2021	176,458	15,775	192,233

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Exceptional items	Transfers between funds €	Balance 31 December 2021 €
Restricted funds						
National Lottery	-	13,296	-	-	(7,055)	6,241
Tusla	14,240	256,657	255,608	(7,517)	(818)	6,954
Louth Leader	-	4,144	1,591	-	-	2,553
American Ireland	-	5,000	-	(4,973)	-	27
Comic Relief	-	4,975	-	-	(4,975)	-
	<u>14,240</u>	<u>284,072</u>	<u>257,199</u>	<u>(12,490)</u>	<u>(12,848)</u>	<u>15,775</u>
Unrestricted funds						
Public	160,942	29,574	32,870	(4,814)	12,848	165,680
Client Donations	-	635	-	-	-	635
Specific	-	9,293	-	-	-	9,293
Fundraising events						
Garda accompaniment	-	850	-	-	-	850
	<u>160,942</u>	<u>40,352</u>	<u>(32,870)</u>	<u>(4,814)</u>	<u>12,848</u>	<u>176,458</u>
Total funds	<u>175,182</u>	<u>324,424</u>	<u>290,069</u>	<u>(17,304)</u>	<u>-</u>	<u>192,233</u>

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	32,399	(10,899)	(67,679)	(46,179)
Unrestricted general funds	(14,103)	231,791	20,724	238,412
	<u>18,296</u>	<u>220,892</u>	<u>(46,955)</u>	<u>192,233</u>

15. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

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

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

16. EXCEPTIONAL ITEM

Both items in 2021 directly relate to the movement of premises. The €12,490 is in respect of the physical relocation. The €4,814 relates to the book loss on writing off fixtures and fittings, net of sales proceeds which were left behind.

The items in 2020 are €16,197 re a one-off contribution from a number of individuals which was raised through various works. It is not expected to be recurring. The €4,627 is primarily grant income re fixed asset additions and the €6,000 are funds from National Lottery €5,000 and Dundalk Credit Union €1,000.

	2021 €	2020 €
Moving Costs	12,490	-
Book loss on fixtures left at old premises	4,814	-
Friends of RCNE	-	16,197
Grant income spent	-	4,627
Grant income	-	6,000
	<u>17,304</u>	<u>26,824</u>

17. DEFERRED INCOME

Deferred income represents Grant income, which was given for specific purposes, but which was not expended at year end. It therefore cannot yet be recognised as income. Where, as in the case of the balance at beginning of the year, the funds are subsequently used the amount is released to the Statement of Financial Activity. Please see note 12

	2021 €	2020 €
Tusla	35,000	-
Community Foundation Comic Relief	-	5,000
The American Ireland Fund	-	4,995
	<u>35,000</u>	<u>9,995</u>

18. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	214,028	175,849
Cash equivalents	70	-
	<u>214,098</u>	<u>175,849</u>

19. POST-BALANCE SHEET EVENTS

There have been a number of events post year end which are having and will continue to have a significant impact on the financial and other resources of the company.

The COVID pandemic has continued to restrict the activities of the company, both in terms of its principal activity of counselling but also in terms of fundraising. The Board will continue to monitor the financial position of the company and will take appropriate action.

TUSLA funds most but not all activities. Every year the charity must raise the difference (shortfall). It is hoped that with the easing of restrictions in 2022 a number of fund raising events will be carried out.

Thanks to Tusla Funding, see note 12 a new counsellor / psychotherapist will commence with us in April 2022

RAPE CRISIS NORTH EAST CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

20. FUNDING AND RESERVE POLICY

The company prepares a budget at the end of each year for the following year and monitors it closely during the year. This recognises that Tusla funding will not meet all costs and therefore a minimum target is set for alternative funding. This will be a combination of other grant sources and public fundraising. The target is always to generate a small overall surplus.

Capital funding is only undertaken when necessary and preferably if a donor can be identified.

The company at year end held €176,458 in unrestricted funds. As noted in the Directors' report a sum of €100,000 was transferred to a building fund in 2022. The €76,458 remaining will meet approximately 3 months expenditure. The Board believes that such a funding level is necessary in order to be satisfied that it can meet the criteria for good governance including "going concern."

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 26th April 2022

RAPE CRISIS NORTH EAST CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

RAPE CRISIS NORTH EAST CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2021

	2021 €	2020 €
Income		
Donations	635	36,273
Donations type B	8,854	-
Donations type C	22,744	-
Comic Relief	4,975	-
American Ireland	5,000	-
Voluntary income 1	-	7,405
Activities to generate funds 1	439	-
Activities to generate funds 2	6,830	-
Activities to generate funds 3	-	5,017
Grant 1 from charitable activities	256,657	254,910
Grant 2 from charitable activities	14,146	-
Grant 3 from charitable activities	4,144	-
	<u>324,424</u>	<u>303,605</u>
Expenses		
Wages and salaries	175,834	181,645
Social security costs	17,665	18,774
Staff defined contribution pension costs	-	3,283
Staff defined benefit current service costs	8,605	-
Staff training	1,164	348
Rent payable	33,760	19,200
Service charges	-	1,000
Insurance	2,556	2,526
Light and heat	2,838	5,321
Cleaning	1,931	2,140
Covid (Tusla)	262	3,942
Repairs and maintenance	2,721	9,438
Printing, postage and stationery	3,660	5,114
Advertising	1,951	1,991
Telephone	3,355	3,523
Computer costs	4,260	-
Hire of equipment	383	700
Motor expenses	1,725	875
Professional Indemnity Insurance	2,679	2,592
Entertaining	-	651
Legal and professional	1,000	30
Supervision and Consultancy fees	7,822	7,329
Auditor's/Independent Examiner's remuneration	5,489	4,920
Bank charges	40	75
General expenses	692	179
Subscriptions	250	200
Depreciation	9,437	8,077
	<u>290,069</u>	<u>283,873</u>
Exceptional items	<u>(17,304)</u>	<u>26,824</u>
Net surplus	<u><u>17,051</u></u>	<u><u>46,556</u></u>