

FINANCIAL STATEMENTS

Company Registration Number: 247807

Charity Number: CHYI 1972

## RAPE CRISIS NORTH EAST CLG

Annual Report and Audited Financial Statements  
for the financial year ended 31 December 2022

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

# RAPE CRISIS NORTH EAST CLG

Republic of Ireland

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## AND OTHER INFORMATION

Trustees

Auditors

Chairperson

Principal Bankers

Company Secretary

Solicitors

Kathleen Nallen (Resigned 3 June 2022)

Michelle Hall

Charity Number

Kevin McParland

Maeve Ahern

Company Registration Number

Catherine OConnor (Appointed 25 October 2022)

Anita Byrne

Conor McCaughley

Registered Office and Principal  
Address

Eugene Grant

Michelle Hall

Catherine OConnor

RAPE CRISIS NORTH EAST  
CLG TRUSTEES  
CHYI 1972

247807

Cherrywood Counseling Centre,  
RCNE,  
Jocelyn House,  
Jocelyn Street,  
Dundalk  
Louth  
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Republic of Ireland

Malone and Company  
Chartered Accountants and Statutory  
Auditor  
6 Clanbrassil Street  
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Republic of Ireland

Permanent TSB

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 2022

The Trustees present their Trustees' Annual Report, comprising the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 1 02 "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.

The trustees of Rape Crisis North East CLG (RCNE) present a summary of its objectives, governance, activities, achievements and finances for the financial year ended 31<sup>st</sup> December 2022.

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, the organisation has implemented its recommendations where relevant in these financial statements. RCNE has also adopted the Charities Regulator's Governance Code for their 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.

### Objectives and Activities

To provide a total support service for women, men and teenagers who have been raped and sexually assaulted and to highlight social attitudes concerning rape and sexual abuse in the community.

To provide telephone counselling, face to face counselling and short and long term counselling and to establish and facilitate support groups.

To support all women, men and young people from 14 years of age who have suffered as a result of rape or sexual violence.

To support all who telephone or come to the centre with concerns for a family member, friend or colleague.

To support any individual or group requesting information.

To provide court accompaniment, garda accompaniment, accompaniment to the medical services.

To deliver specialised training to volunteers, schools and community groups.

To raise funds through public fundraising events.

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 and support to the victims of rape and abuse.

### Strategy

The Board approved a five-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 2022  
Structure, Governance and Management

#### Structure

RCNE is a company limited by guarantee, not having a share capital. The company has a constitution. The trustees are volunteers in RCNE.

RCNE is a registered Charity CLG. The RCNE Constitution was formally adopted in 2016. The Schedule of Matters Reserved for the Board and Board Members Handbook and Good Governance Guide outline the roles and responsibilities of all Trustees.

#### Governance

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.

# RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT for the

financial year ended 31 December 2022

## Review of Activities, Achievements and Performance

The year 2022 was a challenging year for RCNE for a number of reasons including post pandemic adjustment. These challenges included returning to a face to face service in a building too small for our needs, fundraising deficits from the Covid years, undertaking the process of purchasing a dedicated premises for the organisation, recruitment issues and a growing waiting list.

The cancellation of so many fundraising events during 2021 had led to a funding shortfall for RCNE. In 2022 the fundraising events were in aid of a building fund. Acknowledgement and considerable thanks are due to those involved in the Cooley Camino, the Viatrix kayak event in Btessington, the DKIT 10k run and generous donations from the public. In addition, the Trustees agreed to the transfer of €100,000 from unrestricted funds towards the building purchase.

A surge in demand for our services and a growing waiting list were also seen in 2022. There is a rise in adolescent referrals seeking our help despite additional funding for contract hours to reduce the list. This is an area of concern for the forthcoming year.

Our local confidential helpline which for many is the first port of call has seen a reduction in volunteers during Covid and helpline training became a priority in 2022. Helpline training receives no routine funding, so funding for same has to be made through other sources, such as the National Lottery.

### Counselling Activities 2022:

- 111 new clients received one to one counselling support
- 2,345 helpline contacts
- 1,701 appointments offered
- 48% of appointments were offered in Dundalk
- 25% of appointments were offered in Drogheda
- 7% of appointments were offered in Castleblaney
- 15% of appointments were offered over the telephone
- 5% of appointments were offered over social media platforms (Zoom)

### Training & Education Activities 2022:

- Dealing with Trauma — Protective Services Unit Louth, Monaghan & Cavan. • Understanding and Responding to Domestic Abuse Level 8 — External Participants.
- Consent Education Programme Senior Cycle  
0 10 schools in Co. Louth and Co. Meath were reached 0 317 students reached totalling 4 and 8 sessions.
- Consent Education Programme Junior Cycle  
0 38 students reached in O'Fiaich College, Dundalk totalling 4 sessions.
- Consent Education Programme Teacher Facilitation Training  
0 28 teachers across 8 schools were trained to deliver the Consent Ed Programme.

Consent Education Handbook completed which includes all sessions within both the Senior and Junior Cycle Curriculum.

## Financial Review

RCNE accounts are presented in the preferred format of the Charities Regulator which are presented in the Charity SORP (Statement of Recommended Practice) format. RCNE has also adopted the Charities Regulators Governance Code and their Principles of Good Fundraising.

# RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT for the financial year ended 31 December 2022

The results for the financial year are set out on pages 15 to 17 and additional notes are provided on pages 18 to 26 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.

## Successful Funding Applications

National Lottery - Helpline Training

Community and Voluntary Sector Energy Support Scheme

## Expenditure

Expenditure is monitored with reference to the SLA agreement with TIJSLA, the charity's own budgets and funds available. Financial reports are presented at Board meetings.

## Financial Results

At the end of the financial year the charity has assets of €271,114 and liabilities of €33,834. The net assets of the charity have increased by €45,047.

## Financial Position

The Charity has free reserves to finance existing operations for over six months, as recommended by the Regulator.

## Reserves Position and Policy

The reserve policy is set out in the notes to the accounts (see note 19). At year end the company holds an unrestricted amount of €94,528. This decrease from 2021 of €81,930 is largely due to a Board decision to transfer €100,000 to a restricted Building Fund Account.

# RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT for the financial year ended 31 December 2022

## Principal Risks and Uncertainties

The main risk to the charity is the potential loss of core funding sources. However, the Government's Third National Strategy on Domestic, Sexual and Gender-based Violence (DSGBV) is the legacy in the struggle to eradicate violence against women, men and young people as it will sustain the sector's 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 with whom the charity has formed a good working relationship.

Other risks include the inability to fundraise which the Board considers to be a low risk.

## 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 survivors of sexual violence.

The key priorities were as follows: - The key priorities for 2022:

The implementation of the Strategic Plan 2020-2025 and the Annual Plan with specific reference to

- Expand our counselling service in Louth, Meath, Monaghan and Cavan
- Develop a specialised room for young people
- Recruit additional counsellors
- Retain our educational post
- Recruit additional helpline volunteers and provide training

Achieved in 2022

- Face to face counselling has resumed in full and working well
- Plans in place for outreach centre in Navan and additional days in Drogheda
- Additional counsellors have been recruited and we now have six • Educational post retained

## Reference and Administrative details

The Charity at all times keeps administrative and other expenses under review.

## Trustees and Secretary

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

Kathleen Nallen (Resigned 3 June 2022)

Michelle Hall

Kevin McParland

Maeve Ahern

Catherine O'Connor (Appointed 25 October 2022)

Conor McCaughley

Anita Byrne

Eugene Grant

In the first six months of 2023 Kevin McParland, Conor McCaughley and Eugene Grant resigned or left their position as trustees. Replacements have been made with the appointments of Susan Kent and John McLaughlin. Respectively they have expertise in governance in nursing settings and finance.



# RAPE CRISIS NORTH EAST CLG TRUSTEES' ANNUAL REPORT for the financial year ended 31 December 2022

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

The secretary who served throughout the financial year was Anita Byme.

## Staff Training and Development

Regular performance and well-being reviews are carried out with all staff. 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. It 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 (FRS102)

## Transactions Involving Trustees

There were no transactions involving the trustees.

## Post Balance Sheet

There were no post reporting date events which require disclosure.

## 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.

### Transactions Involving Trustees

There were no transactions involving the trustees.

### Post Balance Sheet

There were no post reporting date events which require disclosure.

### Exemptions from Disclosure

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### Funds held as Custodian Trustee on behalf of Others

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## Auditor

RAPE CRISIS NORTH EAST  
CLG TRUSTEES'  
ANNUAL REPORT for the  
financial year ended 31 December 2022

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.

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 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 Counseling Centre, RCNE, Jocelyh House, Jocelyn Street Dundalk Louth A91 A03Y.



Michelle Hall  
Chairperson

Approved by  
2023and

Anita Byrne

Director

the Board of Trustees on 9<sup>th</sup> August  
signed on its behalf by:

# RAPE CRISIS NORTH EAST CLG TRUSTEES'

for the financial year

## RESPONSIBILITIES STATEMENT

ended 31 December 2022

The trustees, who are also directors of Rape Crisis North East CLG for the purposes of company law, are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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; ■ make judgements and accounting estimates that are reasonable and prudent; u 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 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.

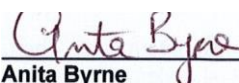
Approved by the Board of Trustees on 9<sup>th</sup> August 2023 and signed on its behalf by:



Michelle Hall

Chairperson

Report on the audit of the financial statements



Anita Byrne

Director

### Opinion

I have audited the charity financial statements of RAPE CRISIS NORTH EAST CLG ('the Charity') for the financial year ended 31 December 2022 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:

# INDEPENDENT AUDITOR'S REPORT

## to the Members of RAPE CRISIS NORTH EAST CLG

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31st December 2022 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"; 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 further 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 the 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)S 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 during the course of the audit, or otherwise #pears 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

Based solely on the work undertaken during the course of the audit, I report that:

- in my opinion, the information given in the Trustees' Annual Report is consistent with the financial statements;
- in my opinion, the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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.

### Matters on which I am required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained during 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 charity. I have nothing to report in this regard.

### Respective responsibilities

#### Responsibilities of trustees for the financial statements

# INDEPENDENT AUDITOR'S REPORT

## to the Members of RAPE CRISIS NORTH EAST CLG

As explained more fully in the Trustees' Responsibilities Statement set out on page 11 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditors 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 the 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.

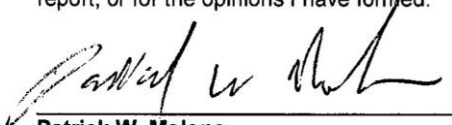
### The purpose of my audit work and to whom I owe my responsibilities

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

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.

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  
and on behalf of  
MALONE AND  
COMPANY

Chartered Accountants and Statutory Auditor  
6 Clanbrassil Street

# INDEPENDENT AUDITOR'S REPORT

to the Members of RAPE CRISIS NORTH EAST CLG

Dundalk

Louth

A91 CPON

Republic of Ireland

9<sup>th</sup> August 2023

# RAPE CRISIS NORTH EAST CLG

Net movement in funds for the financial year 45,047

## Reconciliation of funds:

Total funds beginning of the year 192,233 14,240  
 Net income/(expenditure) after exceptional items 45,047

Transfers between funds -

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2022

year	15	176,458	15,775			
Total funds at the end of		94,528	142,752	237,280	12,848	(12,848)
11,888 33,159	32,870	257,199	290,069	15,516	1,535	17,051
	7,482	26,873	34,355			

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
<b>Income</b>							
Donations and legacies	3.1	11,858	41,698	53,556	33,522	-	33,522
Charitable activities							
Tusla Child and Family Agency and other co-funders	3.2	-	319,019	319,019	-	284,072	284,072
Other income	3.3	30		30	6,830		6,830
<b>Total income</b>		<b>11,888</b>	<b>360,717</b>	<b>372,605</b>	<b>40,352</b>	<b>284,072</b>	<b>324,424</b>
<b>Expenditure</b>							
Raising funds	4.1	-	3,527	3,527	4,655	-	4,655
Charitable activities	4.2	-	324,031	324,031	17,642	257,199	274,841
Other expenditure					10,573	-	10,573
<b>Total Expenditure</b>			<b>327,558</b>	<b>327,558</b>	<b>160,942</b>	<b>175,182</b>	
<b>Net income/(expenditure) before exceptional items</b>		<b>11,888</b>	<b>33,159</b>	<b>45,047</b>	<b>176,458</b>	<b>15,775</b>	<b>192,233</b>
<b>Exceptional items</b>							
(93,818) 93,818	(4,814)	(12,490)	(17,304)				
(81,930) 126,977	2,668	14,383	17,051				

the year

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 9<sup>th</sup> August, 2023 and signed on its behalf by:

# RAPE CRISIS NORTH EAST CLG

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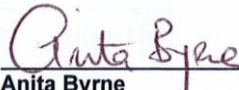
Michelle Hall  
Chairperson

Director Anita Byrne

The notes on pages 18 to 26 form part of the financial statements

BALANCE SHEET	9	1,702
as at 31 December 2022	10	15,701
		16
		,594
		15,701
Fixed Assets		18,296
Intangible assets		
Tangible assets		
	11	2,509
		6,
		794
Current Assets	12	252,90
Debtors		4
Cash at bank and in hand		21
		4,098
		255,413
Creditors: Amounts falling due within one year		220,892
Net Current Assets	13	(33,83
Total Assets less Current Liabilities		4)
Funds		(4
Restricted trust funds		6,955)
General fund (unrestricted)		221,579
Total funds		173,937
		237,280
		192,233
Approved by the Board of Trustees on		142,752
		94,528
		15,775
		176,458
<b>vwaunc</b>		237,280
Michelle Hall Chairperson	15	192,233
2022	2021	

Notes

  
Anita Byrne

and signed  
on its behalf  
by:



# RAPE CRISIS NORTH EAST CLG

Director

The notes on pages 18 to 26 form part of the financial statements

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	2022	2021
	17,051	
	17,304	
		9,437
		<u>(17,304)</u>
Movements in working capital:		
Movement in debtors		
Movement in creditors	26,488	
		<u>(4,681)</u>
	<u>20,146</u>	
Cash generated from operations		
Cash flows from investing activities		
Payments to acquire tangible assets		
Receipts from disposal of tangible assets	41,953	
Net cash used in investment activities		<u>(12,848)</u>
		<u>9,144</u>
Net increase in cash and cash equivalents	(3,704)	
	38,249	<u>175,849</u>
		<u><u>214,098</u></u>
Cash and cash equivalents at the beginning of the year	<u>214,098</u>	
Cash and cash equivalents at the end of the year	12 <u><u>252,904</u></u>	

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December  
2022

## 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, Co. Louth, A91 A03Y, 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".

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 2022 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".

### Fund accounting

The following are the categories 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.

### 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 includes 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.

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

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 assets

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

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

## 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.

## 3. INCOME

3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2022	2021
	Donations and legacies .	11,858	41,698	53,556	33,522
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
3.2	CHARITABLE ACTIVITIES	Unrestricted	Restricted	2022	2021
	Grants from governments and other co-funders:				
	Income from charitable activities		319,019	319,019	284,072
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

All of the restricted income received in 2022 was from TUSLA.

In 2021 the funders were TUSLA €256,657; National Lottery €13,296; American Ireland Fund €5,000; Comic Relief €4,975 and Louth Leader €4, 144.

3.3	OTHER INCOME		Unrestricted Funds	Restricted Funds	2022	2021
	Rent		30		30	1,595
	Accruals write back					5,235
			<u>30</u>	<u></u>	<u>30</u>	<u>6,830</u>
4.	EXPENDITURE					
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2022	2021
	Raising funds		-	3,527	3,527	4,655
		<u></u>	<u>-</u>	<u>3,527</u>	<u>3,527</u>	<u>4,655</u>
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
	Expenditure on charitable activities		-	219,679	219,679	196,012
	Governance costs (Note 4.4)		-	104,352	104,352	78,829
		<u></u>	<u>-</u>	<u>324,031</u>	<u>324,031</u>	<u>274,841</u>
4.3	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2022	2021
	Other expenditure				-	10,573
		<u></u>	<u></u>	<u></u>	<u>-</u>	<u>10,573</u>
4.4	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2022	2021
	Charitable activities		-	104,352	104,352	78,829
		<u></u>	<u>-</u>	<u>104,352</u>	<u>104,352</u>	<u>78,829</u>
4.5	SUPPORT COSTS					
		Cost of Raising Funds	Charitable Activities	Governance Costs	2022	2021
	Support					1,839
	Social security costs	-	14,632	6,271	20,903	17,665

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

Staff training		1,766	5,299	7,066	
Rent	-	22,815	7,605	30,420	34,182
Insurance			2,566	2,556	2,556
Computer costs	-	6,382	-	6,382	4,260
Light and heat	-	8,413	935	9,348	2,838
Cleaning		2,226		2,226	
Printing postage and stationery	2,804	2,102	2,102	7,008	3,166
Telephone	334	1,893	-	2,227	3,355
Hire of equipment		811		811	383
Motor expenses	389	1,166	389	1,944	1,725
Professional indemnity insurance			2,679	2,679	2,679
Legal and professional supervision	-	1,000	-	1,000	1,000
Auditor's remuneration	-	7,316	-	7,315	7,822
Bank charges		110		110	40
General expenses	-	6,914	760	7,664	4,929
Subscriptions			325	326	
Depreciation			8,777	8,777	9,437
Wages salaries and pension	-	142,134	60,914	203,048	182,160
	<u>3,527</u>	<u>219,679</u>	<u>104,362</u>	<u>327,558</u>	<u>290,069</u>

## 5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2022	2021
Staff training	Allocated to Governance 75% and Charitable 25%	7,065	
Telephone	Allocated to Charitable 85% and Cost of raising funds 15%	2,227	3,355
Repairs and maintenance	Allocated 100% to Governance	750	
Computer costs	Allocated 100% to Charitable	6,383	4,260
Motor expenses	Allocated to Governance 20% Cost of raising Funds 20% and Charitable 60%	1,944	1,725
Rent	Allocated 25% Governance and Charitable 75%	30,420	34,182
Advertising	Allocated 100% to Charitable	1,384	
Professional indemnity insurance	Allocated 100% to Governance	2,679	2,679
Social security costs	Time related cost	20,903	17,665

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

Hire of equipment	Allocated 100% to Charitable	811	383
Printing postage and stationery	Allocated based on usage	7,008	3,660
Light and heat	Allocated 10% to Governance and Charitable 90%	9,348	2,838
General expenses	Based on usage	1,792	6,768
Insurance	Allocated 100% to Governance	2,656	2,556
Depreciation	Allocated 100% to Governance	8,777	91437
Wages salaries and pension	Time related cost	203,048	182,600
Bank charges	Allocated 100% to Charitable	110	40
Legal and professional	Allocated 100% to Charitable	1,000	1,000
Entertaining	Allocated 100% to Raising funds	1,192	
Supervision	Allocated 100% to Charitable	7,315	7,822
Auditors remuneration	Allocated 100% to Governance	5,750	51489
Subscriptions	Allocated 100% to Governance	325	
Cleaning	Allocated 100% to Charitable	2,226	2 446
		<hr/>	<hr/>
		327,558	290,069
		<hr/> <hr/>	<hr/> <hr/>
6. NET INCOME		2022	2021
Net income is stated after charging:			
Depreciation of intangible assets		1,702	1 ,650
Depreciation of tangible assets		7,075	7,787
Auditor's remuneration		5,750	5,489
		<hr/> <hr/>	<hr/> <hr/>
7. EXCEPTIONAL ITEMS		2022	2021
			(17,304)
Exceptional items			

2021

The exceptional items in 2021 arise from the relocation of premises.

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

## 8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed during the financial year was as follows:

	2022 Number	2021 Number
Number	7	7

The staff costs comprise:

	2022	2021
Wages and salaries	198,384	175,834
Social security costs	20,903	17,665
Pension costs	4,664	8,605
	<u>223,951</u>	<u>202,104</u>

There were no employees paid a salary in excess of €70,000.

## 9. INTANGIBLE ASSETS

Cost

At 31 December 2022

Provision for  
amort in value

At 1 January  
2022

Charge for financial year

At 31 December 2022

Net book value

At 31 December 2022

At 31 December 2021

## 10. TANGIBLE ASSETS

Cost

At 1 January 2022 Additions

At 31 December 2022

Depreciation

At 1 January 2022

Charge for the financial year

At 31 Dec em ber 202 2	11. DEBTORS	
	Trade debtors	
	Prepayments	
	Fixtures, fittings and equipment	
Net bo ok val ue At 31 Dec em ber 202 2		17,606
		5,517
		<u>23,123</u>
		8,308
		2,780
		<u>11,088</u>
At 31 Dec em ber 202 2		12,035
		9,298
	Development Costs	Total
	5,002	5,002

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

3,300	3,300	Computer	4,295	7,075
1,702	1,702	T	11,531	22,619
<hr/>	<hr/>	otal	<hr/>	<hr/>
5,002	5,002	equipment	3,666	15,701
<hr/>	<hr/>		<hr/>	<hr/>
			14,532	
			665	7,296
			<hr/>	<hr/>
1,702	1,702		15,197	16,594
<hr/>	<hr/>		38,320	
			<hr/>	<hr/>
			7236	
			15,544	
				2022
				2021
				4,144
				2,650
				<hr/>
				2,509
				<hr/>
				6,794
				<hr/>

The 2021 figure of €4,144 represents funds due from Louth Leader.

12.	CASH AT BANK AND IN HAND	2022	2021
	Cash and bank balances	190,971	214,028
	Cash equivalents	61,933	70
		<hr/>	<hr/>
		252,904	214,098
		<hr/>	<hr/>
13.	CREDITORS	2022	2021
	Amounts falling due within one year		
	Bank overdrafts	468	
	Trade creditors	2,767	895
	Taxation and social security costs	5,378	
	Accruals	7,645	6,645
	Deferred income (see note 20)	17,576	35,000
		<hr/>	<hr/>
		33,834	46,955
		<hr/>	<hr/>

The €35,000 in 2021 was a payment in advance, received in December 2021 for a new counsellor post in 2022. Of this €23,024 was expended in 2022 leaving a balance of €11,976.

A fund of €5,600 was received from the National Lottery in 2022 for training in 2023.



# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

## 14. RESERVES

	2022	2021
At the beginning of the year	192,233	175,182
Surplus for the financial year	45,047	17,051
At the end of the year	<u>237,280</u>	<u>192,233</u>

## 15. FUNDS

### 15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
At 1 January 2021	160,942	14,240	175,182
Movement during the financial year	15,516	11,535	17,051
	<u>176,458</u>	<u>15,775</u>	<u>192,233</u>
At 31 December 2021	176,458	15,775	192,233
Movement during the financial year	(81,930)	126,977	45,047
	<u>94,528</u>	<u>142,752</u>	<u>237,280</u>
At 31 December 2022	94,528	142,752	237,280

### 15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022	Income	Expenditure	Transfers between 31 December funds	Balance 2022
<b>Restricted funds</b>					
National Lottery	6,241		59	(6,182)	
Tusla	6,954	319,019	324,919		1,054
Louth Leader	2,553		2,553		
American Ireland	27		27		
Building Fund	-	41,988		100,100	141,698
	<u>15,775</u>	<u>360,717</u>	<u>327,558</u>	<u>93,818</u>	<u>142,752</u>
<b>Unrestricted funds</b>					
Public	165,680	30		(92,968)	72,742
Client donations	635	2,498			3,133
General funding events	9,293	9,360			18,653
Garda accompaniment	850			(850)	
	<u>176,458</u>	<u>11,888</u>	<u>-</u>	<u>(93,818)</u>	<u>94,528</u>

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

Total funds	<u>192,233</u>	<u>372,605</u>	<u>327,558</u>	<u>237,280</u>
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Unrestricted general funds	<u>15,701</u>	112,661	<u>(33,834)</u>	<u>94,528</u>
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## 15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
Restricted trust funds	o	142,752		142,752
	<u>15,701</u>	<u>255,413</u>	<u>(33,834)</u>	<u>237,280</u>

## 16. 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

## 17. POST-BALANCE SHEET EVENTS

There have been no significant events post year end.

## 18. EXCEPTIONAL ITEM

	2022	2021
Exceptional item	-	(17,304)

The exceptional item in 2021 arise from the relocation of premises.

## 19. FUNDING AND RESERVE POLICY

# RAPE CRISIS NORTH EAST CLG NOTES TO THE FINANCIAL STATEMENTS continued

for the financial year ended 31 December 2022

The company prepares a budget for the year following which is closely monitored. 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.

The company at 2021-year end held €176,458 in unrestricted funds. As noted in the DirectorS report for that year, a sum of €100,000 was transferred to a building fund in 2022. During 2022 other funds were transferred to the building fund, leaving a balance of unrestricted funds at year end of €94,528. The funds remaining will meet approximately 6 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."

## 20. DEFERRED INCOME

Deferred income represents grant income, which was given for specific purposes, and not expended at year end. It therefore cannot be recognised as income in the current year. Whete the funds are subsequently used, the amount is released to the Statement of Financial Activity in that year.

	2022	2021
Tusla	11,976	35,000
National Lottery	5,600	
	<u>17,676</u>	<u>35,000</u>

## 21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 9<sup>th</sup> August 2023.

RAPE CRISIS NORTH EAST CLG  
SUPPLEMENTARY INFORMATION  
RELATING TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022  
NOT COVERED BY THE REPORT OF THE AUDITORS

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement for the financial year ended  
31 December 2022

	2022	2021
Income		
Donations	39,042	635
Donations type B		8,854
Donations Clients	2,405	22,744
Building Fund Kayak	6,660	
Comic Relief		4,975
American Ireland		5,000
Andrea Corr appeal	272	439
Cooley Camino	5,177	
Grant income TUSLA	319,019	256,657
National Lottery		13,296
Louth Leader		4,144
Rental	30	1,595
Garda Accompaniment		850
Accruals write back		5,235
	372,605	324,424
Expenses		
Wages and salaries	198,384	175,834
Social security costs	20,903	17,665
Pension costs (defined contribution)	4,664	8,605
Staff training	7,065	
Rent payable	30,420	33,760
Insurance	2,556	2,556
Light and heat	9,348	2,838
Cleaning	2,226	
Repairs and maintenance	750	
Printing, postage and stationery	7,008	3,660
Advertising	1,384	
Telephone	2,227	3,355
Computer costs	6,383	4,260
Hire of equipment	811	383
Motor expenses	1,944	1,725
Professional indemnity insurance	2,679	2,679
Entertaining	1,192	
Legal and professional	1,000	1,000
Supervision	7,315	7,822

Auditor's remuneration	5,750	5,489
Bank charges	110	40
General expenses	4,337	944
Subscriptions	325	250
Depreciation	8,777	9,437
	<u>327,558</u>	<u>290,069</u>
Exceptional items		(17,304)
Net surplus	<u>45,047</u>	<u>17,051</u>

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The supplementary information does not form part of the audited financial statements