

Aoibhneas Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

O’Gorman Brannigan Purtill & Co. Limited
Certified Public Accountants
22 Bridge Street
Ringsend
Dublin 4

Company Number: 131675
Charity Number: CHY 8955
Charities Regulatory Authority Number: 20022402

Aoibhneas Company Limited by Guarantee

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Aoibhneas Company Limited by Guarantee
DIRECTORS' AND OTHER INFORMATION

Directors	Aoibheann Treacy Donal Costello Melanie Farrell (Resigned 4 October 2022) Ciara Savage Fiona Scott Richard Plenty (Resigned 4 October 2022) Bláthnaid Evans Fiona Little Nicola Fowler Declan Daly (Appointed 4 October 2022) Aimee Millar (Appointed 4 October 2022)
Company Secretary	Bláthnaid Evans (Appointed 4 October 2022) Aoibheann Treacy (Resigned 4 October 2022)
Charity Number	CHY 8955
Charities Regulatory Authority Number	20022402
Company Number	131675
Registered Office	Office 8 60 Main Street Applewood Swords Dublin K67P7N1
Principal Address	Office 8 60 Main Street Applewood Swords Dublin K67P7N1
Auditors	O'Gorman Brannigan Purtill & Co. Limited Certified Public Accountants 22 Bridge Street Ringsend Dublin 4
Bankers	Allied Irish Bank 53 Main Street Finglas
Solicitors	Lyons Skelly Solicitors Suite 19 Lakeview Point, Claregalway Corporate Park, Claregalway, Galway

Aoibhneas Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining 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 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 Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors 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 directors of Aoibhneas Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company 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.

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

Mission, Objectives and Strategy

Mission Statement

At Aoibhneas we seek to challenge and eliminate all forms of gender-based violence, including intergenerational abuse, through education and awareness.

We aim to empower women and children to live in safety and freedom from domestic abuse through the delivery of a range of therapeutic and crisis supports through the expansion of intervention-based accommodation and community services.

Vision

At Aoibhneas, we believe that abuse of any kind should not be tolerated. Our vision is to demonstrate leadership and partnership at both community and national level to seek to eliminate all forms of gender-based violence, including intergenerational abuse, through personal, social, political and legislative change. Where domestic abuse is perpetrated, our aim is to provide women and children full access to a range of interventions that enable recovery, healing and positive growth, at the earliest opportunity.

Summary of Aoibhneas Purpose, Beliefs, Values and Activities

Aoibhneas is tasked with providing women and children experiencing domestic abuse access to a full care arrangement which takes into consideration every woman and child's unique and specialist needs.

Purpose

- To provide short term crisis accommodation to women and children who are forced to leave their homes due to domestic abuse.
- To promote the welfare and safety of women and children that access crisis accommodation through our refuge service.
- To promote the welfare of the family by identifying and responding to the needs of women and children.
- To provide women and children who access refuge, outreach, drop-in, court preparation and accompaniment and helpline with practical and emotional support.
- To provide a violence free environment for women and children using our services.
- To link, engage with, and sign post to agencies who provide specialist services and to facilitate women and children's access to these services.
- To provide a continuum of care across all our services to women and children.

Beliefs

Our work with women and children experiencing domestic abuse is underpinned by a number of core beliefs centred on the impact of domestic abuse, individual human rights and how we respond:

- Domestic abuse in all its forms is a violation of basic human rights. Every woman and child has a right to live free from abuse.

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- Domestic abuse has a devastating impact on a person's wellbeing and in turn, a community's wellbeing. In some instances, it can be fatal. Women and children have a fundamental right to safety in their own home and the existence or threat of abuse deprives them of this right.
- Being 'safe' is more than being physically safe - it includes all aspects of wellbeing.
- Domestic abuse does not exist in a vacuum. How we respond as services, family members and friends is crucial. This response is informed by culture, media and societal perceptions of domestic abuse and gender inequality. We work to positively influence others and to create societal change.

Values

As an organisation we are:

Compassionate: Our work is person centred and built on the fundamental human rights of our service users. We strive to understand the suffering of others and are motivated to alleviate this suffering. We respond to another's suffering through positively using an interpersonal and individualised approach. We promote kindness and empathy towards colleagues, to remain connected, healthy, and productive as we work with trauma on a day to day basis.

Empowering: We support our service users to heal and to become stronger and more confident in controlling their lives and claiming their rights, including the right to freedom from abuse. At an organisational level we put in place structures to enable, where possible, decision making at every level within the organisation.

Empathetic: We give service users the necessary time and space to express their feelings and emotions and we respond supportively and without judgement. At an organisational level we strive to actively engage and listen, at the same time encouraging genuine perspective taking and compassion.

Respectful: We treat our service users with courtesy, dignity, and respect, showing them consideration and working with them at their pace. At an organisational level we promote respect as an action by exhibiting an interest in, and appreciation for, others' perspectives, knowledge, skills, and abilities, by expressing recognition and gratitude for the efforts and contributions of others and by taking concerns seriously.

Courageous: We hold courageous conversations with service users about their situation and options for them, with staff about their own development and the development of the organisation, with policy makers and funders about how our vision can be achieved and supported. We strive to encourage discussion and conversation within the organisation defined by a commitment to lean into vulnerability and create a culture that inspires courage. This involves stepping up as a leader in our area of specialism, pioneering efforts including stepping into new areas, and taking action.

Trustworthy: We work hard to gain and maintain our service users' trust and confidence. We are honest in our dealings with them, with our staff, with our partners, collaborators and other stakeholders.

Learning: We learn from our service users' experiences and their feedback to us and this informs how we work internally and with others. We keep up to date with the latest developments and practices in our sector and apply the knowledge gained to our own work.

Ambitious: We are driven and have the determination to work to eliminate gender-based abuse. We endeavour to foster individual and collective ambition by hiring motivated employees that feed into organisational culture to promote progressive change.

Our Services

Our key activities undertaken in relation to our purpose include:

Refuge Accommodation

Safe emergency/crisis short term accommodation for women and children experiencing domestic abuse through provision of 10 self-contained units for 10 families. The refuge offers facilities such as a communal kitchen, dining area, sitting room, laundry facilities, courtyard and outdoor children's play area. Women and children can access refuge accommodation on a 24-hour, 365 days per year basis.

24 Freephone Helpline

Access to a 24-hour freephone confidential helpline service to women experiencing domestic abuse and agencies, family, friends ringing on behalf of victims looking for information and/ or referral into our service.

Drop-in Service

Access to a safe confidential space for women and children to talk and work through experiences of domestic abuse.

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Outreach and Community Support

Provision of a community-based service that enables women and children experiencing domestic abuse to access the necessary supports from a range of locations where they live. The outreach service offers continued support to women and children post-refuge whether that involves a return home or a relocation elsewhere.

The community service spans across North Dublin; from inner city to north county Dublin, with offices in Coolock, Smithfield, Swords and Balbriggan and several satellite clinics located in Dublin City Centre, Finglas, Ballymun, Coolock, Swords.

Court Preparation and Accompaniment Service

The provision of the Court Preparation and Accompaniment Service offers support in the following areas:

- Advice on legal orders, court process, court application process.
- Court preparation - assistance formulating, preparing and delivering case.
- Court accompaniment - (application/ court hearing) in District, Circuit and High Court.
- Assistance in legal aid application and gathering necessary and applicable documents.
- Linkage/Advocacy with Gardaí, solicitors, barristers, social workers and legal personnel.
- Post court support/debrief.

Child/Youth Specific Services

Provision of a range of services that support children with access to.

- Childcare (supervised)
- Homework/after-school support
- Breakfast club
- Developmental play
- Play and art therapy
- 1:1 Therapeutic work
- Group programmes
- Holistic and therapeutic interventions

Advocacy / Accompaniment

Enabling and supporting women and children to attend or access a civil or statutory service with a view to reducing crisis or increasing empowerment.

Training and Prevention Work

Aoibhneas recognises in order to reduce the number of people affected by domestic abuse, we must work towards social and community change. Aoibhneas provides specialist training to statutory groups, non-statutory groups, family resource centres, women's groups and specialist domestic violence services responding to domestic violence. Aoibhneas have designed a positive relationships programme, which is delivered to Secondary Schools and Youthreach. All training provided by Aoibhneas is tailored to meet the identified needs of those requesting the training.

Our prevention work involves awareness raising, building relationships, promoting understanding of domestic abuse, the need for zero tolerance and working together.

Networking and Engagement

Development of local referral pathways and networks with key stakeholders such as Gardaí, GPs, local community groups, with emphasis on seldom heard and hard to reach communities.

Support Sessions

Information provision, safety planning, emotional support, and empowerment on a one-to-one basis (refuge, outreach, and community).

Provision of a range of interventions across our services including.

- Practical and emotional support around your experiences of physical, emotional, sexual, financial and/ or digital abuse.
- Advice and assistance on legal, housing, social welfare, rights and entitlements, budgeting.
- Information, advocacy, and referral to appropriate services.
- Referral to refuge accommodation
- Post refuge support
- Court preparation and accompaniment

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Aoibhneas deliver a range of one to one and group interventions across our service including:

- Freedom programme
- Aftercare and peer support programmes
- Holistic and therapeutic interventions
- Parenting programme

Strategy

Strategic Highlights 2019-2021

In 2018 we celebrated 30 years in operation and were honoured to have the President of Ireland, Michael D. Higgins, present. In the same year we developed a three-year strategic plan covering the period 2019 to 2021. The emergence of Covid-19 had a significant impact on the implementation of the plan, yet despite this we remained open as a service, and we went above and beyond what we set out to do including the expansion of our service provision.

Covid-19

The period of 2019 to 2021 was an extremely active period for the organisation, predominantly due to the significant impact that Covid-19 had on households and communities experiencing domestic abuse. During that time, we were designated an essential service and we remained open throughout health restrictions. However, due to government restrictions and social distancing guidelines we were initially unable to operate the refuge at full capacity and our community and outreach support was curtailed. Despite these challenges, we adapted quickly and did our best to provide continuity of care to women and children during the period. As well as our 10-room refuge, we found additional ways to house women and children in need of safety through the use of Airbnb and procurement of a 14-unit property in Baggot Street during the height of restrictions. The team on the ground implemented health and safety procedures and engaged in scenario planning to ensure the safety and well-being of staff at all times. Remote and lone working was introduced across the organisation to prevent Covid-19 transmission. We thus expanded our level of service whilst keeping both staff and service users safe.

During the pandemic, Aoibhneas noted a trend in women and children who were victims of domestic abuse during lockdowns attempting to contact the service but who found it too unsafe or difficult to do so. In response, we initiated a campaign with pharmacies, GPs and health centres across Dublin using our information and tools to screen and respond to victims of domestic abuse. This included the 'Purple Mask' code word which gave these services a set of proactive steps and measures to follow. Boots pharmacy launched the initiative across its network of 87 branches. Aoibhneas brought the initiative to Safe Ireland and its members which resulted in the introduction of 'Safe Space' in pharmacy consultation rooms. This enabled victims of domestic abuse to contact one of the 38 frontline specialist domestic abuse services across the country.

Addressing Gaps in Service Provision

Following a review of services in North County Dublin which identified gaps in provision, we commenced a collaborative pilot project in Balbriggan with Sonas and Dublin Rape Crisis Centre where we created a 'one-stop' domestic abuse hub, and we continue to develop this partnership. Aoibhneas was informed by Dublin City Council in 2020 that we were successful in obtaining support to develop 15 units for the purpose of step-down accommodation on a site adjacent to the refuge centre. The allocation of 15 units signals an important development for Aoibhneas in the delivery of a more complete and sustained level of care to victims of domestic abuse. In 2021, Aoibhneas established a consultation and focus group and maintained regular engagement with Dublin City Council's design team to advance an accommodation design brief. The design is part of a larger housing development and Aoibhneas is awaiting the progression of planning and development of the full site. During the period, Aoibhneas completed a feasibility study and outline brief for the redevelopment of a vacant house for use as a children's centre on the site designated for development adjacent to the refuge centre. However, the viability of this conversion is challenging. In order to progress with providing much needed services for children, we have turned our attention to developing a centre for children within the fabric of our existing refuge campus.

We invested in a modular prefabricated unit to provide additional therapy and recreational space from our refuge campus. In 2021, we led a forum with our specialist partners for the purpose of enabling better communication between service providers in respect of bed availability and facilities in these services.

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Increased Advocacy and Awareness Campaigns

Throughout the pandemic there has been increased awareness of domestic abuse and its prevalence. Over the years, Aoibhneas had engaged with local and national media to promote key messaging around visibility, accessibility, and responsiveness. This proved important as Aoibhneas, during the pandemic, was introduced as a specialist voice in frontline service delivery enabling the public to learn more about the range of domestic abuse supports that exist and how to access them, while also bringing public attention to the issues and real-life experience of women and children who experience domestic abuse, including the victim's journey.

Service Developments

The 2019-2021 strategic plan set out Aoibhneas' ambitions to provide best practice care that is culturally appropriate, human rights and equality based and to provide a comprehensive and full range of services, with greater emphasis on preventative and community-based supports. Aoibhneas recognises trauma as widespread and having far reaching impacts for victims and survivors of domestic abuse. Trauma can impact a person's personal relationships and create difficulties when engaging with services. Aoibhneas works to create safe and nurturing relationships between staff and service users so that greater recovery from trauma and positive engagement with the service is facilitated. All of our staff are trained in Trauma Informed Care and Courageous Conversations and from this we introduced a trauma informed care led approach to areas of practice. Courageous Conversations are underpinned by shared values and support open, honest and, sometimes, difficult and challenging, conversations.

Our community and outreach team expanded from two to five workers. We opened two outreach office- one in Swords and another in Smithfield, as well as resumed clinics in Ballymun, the City Centre and Coolock. We also resumed satellite clinics in Balbriggan, Swords, Ballymun, Finglas, and Dublin City Centre. This enabled us to provide increased support to our service users and to re-establish links with professional and community-based organisations. Outreach is a critical part of our work, enabling us to work in a preventative manner and to reduce the escalation of risk, allowing families to remain in their homes and reducing the reliance on refuge. During Covid-19, we introduced a hybrid model of working for our community and outreach. This enabled women in lock-down to access our supports and this way of working has proven to be successful and will continue to be part of our outreach offering going forward.

Our helpline continued to be very busy, and we converted it to a Freephone service to provide greater access at no cost to victims/survivors of domestic abuse, family, friends and professionals. The helpline reduces barriers to access and offers a critical lifeline to women and children experiencing domestic abuse. In the Autumn of 2021, we launched a volunteer programme with the aim of supporting our mission. Volunteers support our court preparation and accompaniment service, our helpline and provide specialist holistic and therapeutic interventions. Volunteers assist with preparing gift hampers to ensure donations reach families around seasonal celebrations like Christmas, as well as special celebrations such as birthdays, Mother's Day, confirmations, and communions. We undertook a branding exercise and renewed our brand and logo. We also expanded our social media presence and reach. As our services became more well-known, we saw an increase in referrals from hospitals and An Garda Síochána. We increased our collaboration with An Garda Síochána and the establishment by the Gardaí of Domestic Abuse Community Teams in many stations has supported this work.

Key Governance Developments

As we look to deliver on our ambitions, Board composition has been a key focus. We expanded our Board and brought in new skills relevant to our focus areas. Our management team was also enhanced with the appointment of a Head of Services. We completed an internal audit in 2019 against the six principles set out in the Charity Regulator Governance Code. A strong focus and commitment to the targets and objectives set resulted in Aoibhneas achieving Charity Regulator compliance in December 2020. We invested in a new electronic database which provides additional data protection and will enhance our reporting capability to our funders and our Board.

Influencing & Engaging with Policy

We engaged with the consultation process for the Third National Strategy and provided input to national policy frameworks. We welcome the Third National Strategy and look forward to supporting its implementation through our strategic plan.

Consultation to inform our Strategic Plan 2023-2027

In 2022 we developed our strategic plan following substantive engagement and an in-depth consultation exercise with key stakeholders. The consultation process was conducted by independent facilitators. We consulted with service users in refuge and availing of our community and outreach services. We spoke to policy makers and other services that we work with. We held strategic workshops with our Board, Senior Management Team, Staff and Strategy Sub-committee. The consultations indicated that stakeholders have high regard for Aoibhneas and consider it a very capable service.

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When we discussed what matters most with these stakeholders the overwhelming consensus was that the immediate safety of women and children was the number one priority. This was closely followed by providing women and children with practical and emotional support and empowering them to live safely and free from domestic abuse.

Our Strategic Priorities 2023-2027

Aoibhneas's goal is to be a leader in the provision of domestic abuse services. Our overall strategic priority for 2023-2027 is to ensure quality services for women and children with a strong emphasis on safety, empowerment, and advocacy.

Our strategic priorities for the period will be aligned with the Third National Strategy as follows:

1. Protection
2. Prevention
3. Prosecution
4. Policy & Coordination
5. Organisational Capacity

Protection will continue to form the largest part of our work, nonetheless we also have a role to play in prevention, prosecution, and policy, and we strive to develop our organisational capacity to meet the needs of women and children, and which will ultimately support in the delivery of the Third National Strategy.

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Structure, Governance and Management

Structure

Aoibhneas is constituted as a company limited by guarantee as set out under parts 1 - 15 of the Companies Act 2014. Its purpose and objects are set out in its Memorandum of Association and how it conducts its business is set out in its Articles of Association. Both of these documents (now the Constitution) are publicly available from the Companies Registration Office website (www.cro.ie).

Aoibhneas adopted the Governance Code for Community, Voluntary and Charitable Organisations in 2018. Aoibhneas is Charity Regulator Governance Code compliant, details pertaining to company status are updated on the Charity Regulator Website (www.charitiesregulator.ie)

Aoibhneas is an Approved Housing Body, details pertaining to company status are updated on the Housing Agency Website (www.housingagency.ie)

Board members do not receive remuneration in respect to their services to the charity. There have been no contacts or arrangements entered into during the financial year in which a Board member was materially interested or which were significant in relation to the charity's activities.

All Board members are independent.

Board Committees

The Board has decided to operate the following sub-committees of the Board:

Finance Committee

The Finance Committee monitors and reviews the financial performance of the Company. It provides an independent review of the annual budgets, forecasts, monthly management and annual financial statements and reports. The Committee also undertakes Governance reviews. The Committee makes recommendations to the Board as relevant.

Strategic Development & Planning Committee

The Strategic Development & Planning Committee sets the organisations strategic objectives over the medium and long term. The Committee is responsible for developing the organisations strategic plan and for setting realistic KPI's to evaluate performance of both the Board and management team in line with the plan. The Committee is also responsible for evaluating and assessing growth opportunities for the organisation and to report said opportunities back to the Board.

Risk Management Committee

The Risk Management Committee monitors risk within the organisation by promoting that the management of risk is the concern of everyone, management of risk is part of normal day to day business, and the process for managing risk is logical and systematic and should be implemented on a routine basis and integrated with service delivery. The Risk Management Committee ensures Risk Management is an integral and ongoing part of a management process, is as simple and straightforward as possible and that structures and responsibilities are clearly defined. As such a Health and Safety Committee comprised of staff and a committee member meet to consider Health and Safety issues. The Committee refers all pertinent issues into the Risk Management Committee for review and consideration in the context of Risk Management and Audit.

Human Resources & Staffing Committee

The Human Resources and Staffing Committee assists the Board in ensuring that all pertinent human resources and staffing issues are reviewed, monitored, and highlighted to the Board as necessary. It ensures that best practice recruitment and selection processes are in place and utilised in full and that future hiring requirements are identified and planned as efficiently and effectively as possible. The Committee also supports the CEO in the resolution of day-to-day human resources and staffing issues where input is requested by the CEO.

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A summary of director meeting attendance during the year is as follows:

Directors	Board Meeting	AGM	Finance Committee	Risk Committee	Staffing Committee	Strategy Committee
Melanie Farrell	6--6	Y	4--4	4--4	4--4	4--4
Aoibheann Treacy	7--7	Y	5--5	4--4	4--4	4--5
Donal Costello	4--7	Y	5--5	4--4	4--4	4--5
Ciara Savage	6--7	Y	5--5	4--4		5--5
Fiona Scott	4--7	Y	1--1	1--1		2--2
Fiona Little	6--7	Y				1--1
Blaithnaid Evans	5--7	Y				
Nickie Fowler	4--7	N				
Richard Plenty	5--6	Y				
Declan Daly	1--2	Y				
Aimee Millar	2--2	Y				

Reference and Administrative Details

The Board discharge the day-to-day organisation and running the company to CEO Emma Reidy, her management team, frontline support staff and administrative staff. The company use the professional services of their auditor and solicitors as and when required. Details of these providers are noted in the Director's information page of the financial statements. Any other professional services used by the company are used for purposes of them fulfilling the objectives of running the company.

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Review of Activities, Achievements and Performance Organisational Achievements in 2022

Covid -19

Where we saw restrictions lift gradually for the public Aoibhneas continued to respond dynamically to COVID-19, with that said Aoibhneas maintained adherence to adapted measures in order to facilitate face to face engagements while prioritising client and staff safety and welfare. The Aoibhneas team adapted their approaches to maintain a hybrid mix of virtual and in person engagements to women and child victims and survivors of domestic abuse accessing support through our accommodation and community services.

In 2022 we were able to maintain a hybrid mix concerning the delivery of psychoeducational, holistic, and creative therapies, with greater access to interventions in the evening time for clients engaging in our community based services. We were also delighted to pilot a first of its kind family and friends in person support group How Can I Help? where family and friends of victims and survivors of domestic abuse can access support and information.

2022 saw the return of our Summer Programme for family's residing in our centre. We celebrated the end of the Summer Programme with a Summer Party, for refuge and community clients (past and present). Similarly refuge and community clients (past and present) were invited to our refuge centre for a Christmas party where we even received a visit from Santa and his team of elves!

Aoibhneas as a referral host through the Safe Ireland Airbnb Initiative managed increased need for refuge accommodation by sourcing alternative accommodation until the initiative ceased in July 2022. This enabled Aoibhneas to accommodate families in crisis due to domestic abuse and maintain an expanded accommodation brief.

The lifting of restrictions from within our refuge centre and community offices enabled us to cultivate connection and bonding, by coming together for in person team meetings, exchanges, and training. In addition, we organised two offsite team building events, with a focus on team development, communication, and connection.

The lifting of restrictions enabled us to resume our volunteer programme that supports us in our mission to promote safety, recovery and healing for women and children living with Domestic Abuse. All our volunteers join a professional multidisciplinary team that supports a wide-ranging delivery of specialist interventions to women and child victims and survivors of domestic abuse. Through volunteer engagement we promote increased visibility in the following areas.

- Helpline
- Holistic and Therapeutic Interventions
- Court Support

In addition, our Volunteer Helpers provided practice support with food hampers, clothes packing and gift wrapping to assist donations reaching families around seasonal celebrations like Christmas as well as special celebrations like Birthdays, Mother's Day.

Fundraising

Unfortunately, our core funding from Tusla, Child and Family does not adequately cover our core operational and programme overheads. As a result of which, we are reliant on income received through donations and fundraising to meet our annual funding shortfall. We were in the fortunate position to be selected as one of three chosen charities by Dublin Lord Mayor Allison Gilliland for the Lord Mayors' Ball 2022. In addition to this Aoibhneas was nominated by UCD Med Soc, University College Dublin as their chosen charity during RAG 2023, students engaged in numerous and wide-ranging activities all in aid of our cause. Both events amassed €67,375, creating also great awareness and information pertaining to our work.

Advocacy/ Networking

Throughout COVID-19 there was increased awareness of domestic abuse and its prevalence, in 2022 we prioritised focused engagement as a specialist voice in frontline service delivery to bring awareness to the range of domestic abuse supports we provide and how to access them with our community and outreach team attending 206 networking events.

With a focus on engagement with key stakeholders and the development of an Irish and Europe wide framework we engaged in relevant consultation regarding the Third National Strategy and EU Directive on combating violence against women and domestic violence. We also facilitated visits from the Belgium delegation when they came to Ireland to sign the Dublin Declaration on the Prevention of Domestic, Sexual and Gender-Based Violence. We engaged in a consultation regarding the design outline for the new Family Courts at Hammond Lane, and the services women and children will access when they engage judicial supports. On St Brigid's Day the Aoibhneas Team took part in a walk to Leinster House, where we met Minister of Justice Minister Helen McEntee.

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We welcomed Minister for Children, Equality, Disability, Integration and Youth Roderic O' Gorman to the official launch of our community office in Applewood, Swords. Minister of State James Brown visited our refuge centre to learn more about our plans to develop our service in line with our Strategic Plan 2023-2027.

Collaboration

Aoibhneas established a forum during the COVID-19 pandemic when service providers in the Dublin Northeast and Southeast region faced unprecedented demand from women and children experiencing domestic abuse. Since inception of the forum Domestic Violence Providers maintained regular contact. In January 2021, members of the forum commenced information sharing pertaining to bed/ unit availability through a dedicated email system, whereby frontline personnel received daily updates or updates as required pertaining to bed/ unit availability. This initiative worked very well, with very positive engagement from all participating service providers. However, Domestic Violence Providers identified a need and benefit for a more permanent, custom-built solution. Domestic Sexual Gender Based Violence Unit, Tusla Child and Family Agency agreed to support the Forum with development of an App that facilitated dedicated, timely, safe and streamlined communication to forum members pertaining to bed/ unit availability.

In January 2022 Aoibhneas as Lead Administrator lead out on the design, development and build process of the bed availability App. Over 5-months, Domestic Violence Accommodation Providers engaged in various processes to meet key milestones linked to the project and to ensure successful completion and launch amongst participant service providers. Safe Space went live in May 2022 where managers and frontline personnel from 7 service providers (Dublin, Meath, Wicklow, Kildare) were onboarded and trained in the use of Safe Space. Safe Space provides participating service providers a dedicated, safe, accessible, and live, up to the minute communication tool to inform of bed availability.

The App has the capability to be scaled up, and it would be envisaged that Aoibhneas, as Lead Administrator will progress engagement with Child and Family Agency to support national roll out and take up.

Strategic Plan

In 2022 Aoibhneas set out to develop our Strategic Plan 2023-2027 with the help of external consultants Ann Clarke and Oonagh Clarke. Our strategic plan was developed following substantive engagement and an in-depth consultation exercise with key stakeholders. We consulted with service users in refuge and availing of our community and outreach services. We spoke to policy makers and other services that we work with. We held strategic workshops with our Board, Senior Management Team, Staff and Strategy Sub-committee. The consultations indicated that stakeholders have high regard for Aoibhneas and consider us a very capable service. When we discussed what matters most with these stakeholders the overwhelming consensus was that the immediate safety of women and children was the number one priority. This was closely followed by providing women and children with practical and emotional support and empowering them to live safely and free from domestic abuse. As part of our consultation process, we revised our mission, vision and value statement in keeping with how we expect to maintain and develop services between 2023-2027.

Innovation

It is incredibly important to us that any woman and child experiencing domestic abuse has access to our service, as such we must actively consider how we engage service users in a way that considers their needs while all the same time being culturally sensitive and appropriate. We set about redesigning our website in 2021 and 2022 with the implicit objective of centre staging service users, including potential service users. We launched our website in February 2022, and we hope to continue to develop this platform to respond to our clients or potential client's information and support needs. Further to that we introduced Language Line to our service, enabling us to through offsite means to access translation and interpretation services, that responds to the immediate practical, emotional support needs of clients and callers.

In January 2022 we were delighted to roll out a database Esafe developed and designed through Enclude, Safe Ireland and domestic violence service providers. We hope through the use of a shared database we can look at trends and collate information that informs responses and service development on a local and national level.

Introducing collaborative practice that reinforces professionals' responses is important to Aoibhneas, in 2022 we set about developing on existing training programmes delivered by Aoibhneas, by seeking and obtaining CPD accreditation. Having obtained CDP accreditation, we delivered 2 webinars to professionals in social care and social work themed Domestic Abuse: Creating a Collaborative Model of Working with Families.

Aoibhneas Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Service Development

Following the publication of a Review of the Provision of Accommodation for Victims of Domestic Violence an Accommodation by Tusla, Child and Family Agency a recommendation contained within to develop 10-family units in the Balbriggan area. Aoibhneas as a leading specialist provider in the area, set up a refuge development working group and sought support from Fingal County Council to acquire a suitable site. After Aoibhneas developed a need outline, Fingal County Council shortlisted sites for selection, and together Aoibhneas and the Housing Agency reviewed sites against the project brief and needs outline. The Housing Agency have supported Aoibhneas with a design outline concerning our preferred site and we actively progressing plans to acquire and develop the site.

Service Activity in 2022

In 2022 Aoibhneas provided frontline and direct support to 985 women and children in the following areas:

267 women and children were accommodated through Refuge and Airbnb.

718 women and children accessed direct, face to face support through Outreach and Community.

3,305 women and children in receipt of outreach/ community support on an aggregated basis.

Total Interventions Women: 37,765 through 17,679 engagements

Including:

Emotional, Practical, or Information-based Session: 25,348

One to One Session: 6,640

One to One Psychoeducational Session: 1,222

One to One Parenting Support Session: 623

Safety Planning Session: 2,093

Tenancy/ Housing Session: 900

Therapeutic Group (contact): 422

Psychoeducational Group (contact): 393

After-care Group (contact): 75

Education and Training Session 75

Holistic Therapies 77

Court Accompaniments: 148 resulting in 123 orders obtained following client's engagement with service.

Total Interventions Children: 6,185 through 2,818 engagements

Including:

Emotional, Practical, or Information-based Session: 5,640

Breakfast Club (contact): 185

Homework Club/ Literacy Classes (contact) 38

Creche/child-minding Session: 396

Safety Planning Session: 605

Supervised and Unsupervised Play Session: 357

Developmental Play Session: 139

Therapeutic Play Session: 180

Weekend Activities Session: 226

One to One Therapeutic Session: 84

Therapeutic Group (contact): 157

Play and Art Therapy Sessions: 128

External Accompaniment provided to Women and Children (includes accompaniment to court, legal support, gardai, mental health services, SATU, medical services, social welfare, social work etc.): 277

Referral to External Organisations on behalf of Women and Children Service Users (includes social welfare, counselling, mental health services, gardai, legal, education, immigration services, childcare services, school, CAMHS, family support, social work etc.): 1,256

Helpline Calls: 6,268

Aoibhneas Company Limited by Guarantee
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2022

Financial Review

The results for the financial year are set out on page 24 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €1,351,594 (2021 - €1,243,300) and liabilities of €165,441 (2021 - €123,454). The net assets of the company have increased by €66,307.

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of donations and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The charity mitigates these risks as follows:

- The charity continually monitors the level of activity, prepares and monitors its budgets targets and projections. The charity has a policy of maintaining cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities; and
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

Operational/internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects and the requirements for budgets covering all activities. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients to the refuge by ensuring all accreditation is up to date.

In common with many charities, the company's principal risk is reputational damage. Reputation damage could be caused by an event either within or outside the company's control. In order to mitigate this risk the charity continues to adopt best practices.

Aoibhneas Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Future Developments

Our overall strategic priority for 2023-2027 is to ensure quality services for women and children with a strong emphasis on safety, empowerment, and advocacy.

Our strategic priorities for the period will be aligned with the Third National Strategy as follows:

1. Protection

Strategic Objective: To enhance our service offering to ensure women and children are protected.

Critical Success Factors

We often have to turn women away from our refuge because it is full. Expanding refuge places and developing our children's centre will be a critical aspect of the delivery of this strategic plan. Access to safe accommodation is an on-going challenge and relationships with housing providers as well as the development of our own step-down options will be important. Our networks and collaboration with other service providers will be critical to this success.

Desired Outcome

Women and children have access to immediate safety when needed and to move-on accommodation options if required. Women and children have access to integrated pathways of care that support them on their journey to healing and that empower them to be agents of change in their lives.

2. Prevention

Strategic Objective: To use our skills and knowledge to support efforts to prevent the occurrence of domestic abuse and to intervene at the earliest opportunity.

Critical Success Factors

Harnessing our knowledge and good programme design to develop training programmes, continuing our community-based approach, and working with partners and the Department of Justice will be critical success factors. Our training provision will be targeted and will move primarily to a train the trainer model. We will use our web site, social media platforms, outreach and community services to raise awareness in the community. We will use our therapies to support children who have experienced or witnessed domestic abuse.

Desired Outcome

We are recognised as a thought leader and key voice in the sector. Our work contributes to greater awareness, understanding and skills to recognise and prevent domestic abuse and enable women and children at risk to have access to early interventions.

3. Prosecution

Strategic Objective: To provide supports that enable positive legal experiences for women and children.

Critical Success Factors

While Aoibhneas does not have a direct role in prosecution, the supports we provide to women enable them to enhance their safety (e.g. barring orders) and empowers them to make decisions about legal actions they might pursue. Access to relevant and up to date legal information and advice and knowledge of the court system are critical to supporting women who are taking legal action to protect themselves and their children or who may have legal action initiated against them. In addition, Aoibhneas can play a role in educating legal professionals and court officials on the impact domestic abuse has on its victims.

Desired Outcome

Women have the knowledge to make informed decisions about their options and are supported through the court system if necessary.

4. Policy & Coordination

Strategic Objective : To maintain a high profile for domestic abuse and Aoibhneas amongst key policymakers and relevant stakeholders contribute to the development of relevant policy and a strong sector capable of responding to the needs of victims of domestic abuse.

Aoibhneas Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Critical Success

Factors fundamental to success will be keeping domestic abuse on the agenda for key policymakers and relevant stakeholders, collaborating with others and using our own experience and knowledge to highlight the issue of domestic abuse and to demonstrate how it can be addressed.

Desired Outcome

Domestic abuse remains a high national priority and Aoibhneas is recognised as the 'go to' organisation for practical advice on service excellence.

5. Organisational Capacity

Strategic Objective: To ensure continued operational excellence and enhanced organisational sustainability.

Critical Success Factors

We will continue to work to a high standard in our service provision and to develop our model of support for women and children. Sufficient funding to enable this is fundamental. We have invested significantly in our Board composition and skills to reflect the ambition of the organisation and will continue to do this. Sustainability will pivot around finances and fundraising, human resources and where we can play our part re climate change mitigation. We strive to create an environment where positivity, diversity, innovation, flexibility, and responsiveness flourish, for both our staff and our service users. Physical infrastructure also needs to be to a high standard.

Desired Outcomes

To have adequate resources (physical, human and financial) to meet the needs of our service users and access adequate statutory funding to meet these needs.

Directors and Secretary

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

Aoibheann Treacy
Donal Costello
Melanie Farrell (Resigned 4 October 2022)
Ciara Savage
Fiona Scott
Richard Plenty (Resigned 4 October 2022)
Bláthnaid Evans
Fiona Little
Nicola Fowler
Declan Daly (Appointed 4 October 2022)
Aimee Millar (Appointed 4 October 2022)

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

The secretaries who served during the financial year were;

Bláthnaid Evans (Appointed 4 October 2022)
Aoibheann Treacy (Resigned 4 October 2022)

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Aoibhneas Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Post balance sheet events

No events occurred between the year end and the date of signing of the auditors report which would require adjustment or disclosure in the financial statements.

Aoibhneas Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Going concern

Aoibhneas Company Limited by Guarantee receives the majority of its funding from Government Agencies, including Tusla. The company's ability to continue operating as a going concern is dependent on future funding from Government agencies. The funding for the company must be applied for on an annual basis and is subject to certain conditions being adhered to. As at the date of signing of the financial statements funding for the company from Tusla is currently guaranteed up to the 31st December 2023.

After making enquiries, and after considering the uncertainties described above, the directors are confident that all such conditions will be met and that the continued support for government funding will be obtained for the next 12 months from the date of signing of these financial statements. The directors, therefore, consider it appropriate to adopt the going concern basis in preparing the company's financial statements.

Reserves Policy and Level

The Board of Aoibhneas has set a reserves policy which requires reserves to be maintained at a level which ensures Aoibhneas' core activity could continue during a period of unforeseen difficulty. A proportion of reserves are maintained in a readily realisable form.

This takes into account:

- To fund working capital;
- To fund unexpected expenditure, for example when projects overrun, or unplanned events occur;
- To fund shortfalls in income, when income does not reach expected levels.
- To accumulate funds for a major project or event such as a new building, or to hold a major event held once every, say, three years.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. To view reserves is to see funds that will cover working capital requirements e.g. to cover any time lag between spending and when grants come in, and/or to "buy some time" in the event of reduced income or changes in circumstances.

In planning its budget each year, Aoibhneas review the timing of the likely cash flows in and out as well as the levels of income and expenditure. In the event there is a possibility that funding from a particular source will be cut, Aoibhneas will need reserves to fund committed expenditure whilst they source alternative funding.

As of the most recent review on the 4th October 2022, the Board of Directors determined that based on the above analysis, the total sum of reserves that the organisation should carry on an ongoing basis as designated unrestricted reserves was €630,000.

A breakdown of which includes.

- €280,000 projected organisational expenditure over a 3-month period
- €350,000 capital works linked to Children and Youth space upgrades and development of a Children's Centre into a designated funds for the intended development of a specialist children's centre. This Centre will be the first of its kind to support children living in homes where domestic abuse is experienced.

Pension

All employees are entitled to join the Company defined contribution pension scheme which is with Zurich Life and the Directors are satisfied that the trusteeship arrangements for the scheme meet all legal requirements and recommendations.

Auditors

Hayden Brown term concluded as auditors during the financial year and the directors appointed O'Gorman Brannigan Purtill & Co. Limited, (Certified Public Accountants), to fill the vacancy.

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 auditors are unaware. The directors 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 auditors are aware of that information.

Aoibhneas Company Limited by Guarantee
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2022

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 in the Refuge Complex.

Approved by the Board of Directors on 28th March 2023 and signed on its behalf by:



Bláthnaid Evans
Director



Aoibheann Treacy
Director

Aoibhneas Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- 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 company will continue in operation.

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


The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors on 28th March 2023 and signed on its behalf by:


Bláthnaid Evans
Director


Aoibheann Treacy
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Aoibhneas Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Aoibhneas Company Limited by Guarantee 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", issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its 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

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company'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.

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

Other Information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Aoibhneas Company Limited by Guarantee

Matters on which we are required to report by exception

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 11, the directors 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 directors are responsible for assessing the company'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 company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Aoibhneas Company Limited by Guarantee

The purpose of our audit work and to whom we owe our responsibilities

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

John O'Gorman
for and on behalf of
O'GORMAN BRANNIGAN PURTILL & CO. LIMITED
Certified Public Accountants
22 Bridge Street
Ringsend
Dublin 4

28th March 2023

Aoibhneas Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

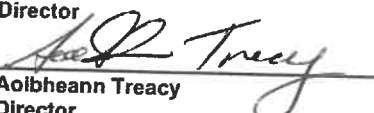
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Donations and legacies	5.1	198,693	-	198,693	210,120	-	210,120
Charitable activities							
- Grants from governments and other co-funders	5.2	-	1,414,017	1,414,017	-	1,424,740	1,424,740
Other income	5.3	10,956	1,000	11,956	10,826	1,000	11,826
Total income		209,649	1,415,017	1,624,666	220,946	1,425,740	1,646,686
Expenditure							
Charitable activities	6.1	110,097	1,448,262	1,558,359	98,007	1,515,605	1,613,612
Net income/(expenditure)		99,552	(33,245)	66,307	122,939	(89,865)	33,074
Transfers between funds		(23,245)	23,245	-	(32,312)	32,312	-
Net movement in funds for the financial year		76,307	(10,000)	66,307	90,627	(57,553)	33,074
Reconciliation of funds							
Balances brought forward at 1 January 2022	18	1,109,846	10,000	1,119,846	1,019,219	67,553	1,086,772
Balances carried forward at 31 December 2022		1,186,153	-	1,186,153	1,109,846	10,000	1,119,846

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 Directors on 28th March 2023 and signed on its behalf by:


Bláthnaid Evans
Director



Aolbheann Treacy
Director

Aoibhneas Company Limited by Guarantee
BALANCE SHEET
as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	11	<u>234,972</u>	<u>324,526</u>
Current Assets			
Debtors	12	16,774	10,287
Cash at bank and in hand		<u>1,099,848</u>	<u>908,487</u>
		<u>1,116,622</u>	<u>918,774</u>
Creditors: Amounts falling due within one year	13	<u>(118,441)</u>	<u>(75,454)</u>
Net Current Assets		<u>998,181</u>	<u>843,320</u>
Total Assets less Current Liabilities		<u>1,233,153</u>	<u>1,167,846</u>
Grants receivable	15	<u>(47,000)</u>	<u>(48,000)</u>
Net Assets		<u>1,186,153</u>	<u>1,119,846</u>
Funds			
Restricted funds		-	10,000
Unrestricted designated funds		630,000	350,000
General fund (unrestricted)		<u>556,153</u>	<u>759,846</u>
Total funds	18	<u>1,186,153</u>	<u>1,119,846</u>

Approved by the Board of Directors on 28th March 2023 and signed on its behalf by:


Bláthnaid Evans
Director


Aoibheann Treacy
Director

Aoibhneas Company Limited by Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		66,307	33,074
Adjustments for:			
Depreciation		89,554	92,583
Amortisation of capital grants received		(1,000)	(1,000)
		<u>154,861</u>	<u>124,657</u>
Movements in working capital:			
Movement in debtors		(6,487)	4,518
Movement in creditors		42,987	(117,186)
		<u>191,361</u>	<u>11,989</u>
Cash flows from investing activities			
Payments to acquire tangible assets		-	(94,959)
Cash flows from financing activities			
Grants receivable		-	49,000
		<u>191,361</u>	<u>(33,970)</u>
Net increase in cash and cash equivalents		908,487	942,457
Cash and cash equivalents at 1 January 2022		908,487	942,457
Cash and cash equivalents at 31 December 2022	24	<u>1,099,848</u>	<u>908,487</u>

Aoibhneas Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Aoibhneas Company Limited by Guarantee is a company limited by guarantee not having a share capital incorporated in the Republic of Ireland. The registered office of the company is Office 8, 60 Main Street, Applewood, Swords, Dublin, K67P7N1. The nature of the Charity's operations and its principal activities are set out in the Director's Report.

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flow and the related notes constitute the financial statements of Aoibhneas Company Limited by Guarantee for the financial year ended 31 December 2022.

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, modified to include certain items at fair value. 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 and the Companies Act 2014.

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 however it is considered best practice. The directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The significant accounting policies adopted by the Company and applied consistently are as follows:

Statement of compliance

The financial statements of the company 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 company.

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 company.

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.

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

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Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company 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 company.

The income of the Charity consists primarily of grants (primarily from government bodies), donations & fundraising income and donated services.

The following specific policies are applied to particular categories of income:

Donations and other fundraising income

Voluntary income is received by way of donations and gifts. In common with many similar charitable organisations, the Charity derives a proportion of its income from voluntary donations and fund raising activities held by individuals or parties outside the control of the Charity. Accordingly, incoming resources, including incoming resources received in kind, are recognised only when realised in the form of cash or other assets, the ultimate cash realisation of which can be reliably measured and assessed with reasonable certainty. In the case of voluntary income receivable by way of donations and gifts, income is recognised when the donation is entered into the Charity's bank accounts or entered into the Charity's accounting records. Fundraising is shown gross without deduction of any overhead costs involved in raising such funds, and is included in full in the Statement of Financial Activities when receivable.

Income from government grants and other grants:

Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

Donated services

Donated services are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated fair value to the charity in both revenue and expenditure in the year of receipt. Donated services are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included in these accounts (in line with SORP (FRS102), because they cannot be quantified.

Resources received from non exchange transactions for which the entity has benefited include pro bono legal services and IT services.

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 company 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

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Impairment of assets

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the income and expenditure account.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the income and expenditure account.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, 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:

Freehold Property	-	2% Straight line
Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% - 15% Straight line
Pods	-	2% 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 company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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. Cash at bank and in hand are held to meet short-term cash commitments as they fall due.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, charity number CHY8955.

Irrecoverable Valued Added Tax is expensed as incurred.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other company of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

The preparation of these financial statements requires Management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revisions to accounting estimates are recognised in the period in which the estimate is revised. If the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing useful economic lives for depreciation purposes of property, fixtures, fittings, and equipment

Long-lived assets, consisting of property, fixtures, fittings, and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The Directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Detail of the useful economic lives is included in the accounting policies.

Going concern

Aoibhneas Company Limited by Guarantee receives the majority of its funding from Government Agencies, including Tusla. The company's ability to continue operating as a going concern is dependent on future funding from Government agencies. The funding for the company must be applied for on an annual basis and is subject to certain conditions being adhered to. As at the date of signing of the financial statements funding for the company from Tusla is currently guaranteed up to the 31st December 2023.

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements. The achievement of these results which are prepared using a level of estimation, assumption and judgements are predicated upon all of the projected income being received and the organisation incurring no unforeseen exceptional one off costs.

After making enquiries, and after considering the uncertainties described above, the directors are confident that all such conditions will be met and that the continued support for government funding will be obtained for the next 12 months from the date of signing of these financial statements. The directors, therefore, consider it appropriate to adopt the going concern basis in preparing the company's financial statements.

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Donations and legacies	<u>198,693</u>	<u>-</u>	<u>198,693</u>	<u>210,120</u>

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Income from charitable activities	<u>-</u>	<u>1,414,017</u>	<u>1,414,017</u>	<u>1,424,740</u>

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

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5.3	OTHER INCOME		Unrestricted Funds	Restricted Funds	2022	2021
			€	€	€	€
	Other income		10,956	1,000	11,956	11,826
6.	EXPENDITURE					
6.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Expenditure on charitable activities	1,382,891	89,554	59,307	1,531,752	1,510,273
	Governance Costs (Note 6.2)	-	-	26,607	26,607	103,339
		1,382,891	89,554	85,914	1,558,359	1,613,612
6.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Charitable activities - governance costs	-	-	26,607	26,607	103,339
6.3	SUPPORT COSTS		Charitable Activities	Governance Costs	2022	2021
			€	€	€	€
	Printing, postage and stationary		13,125	-	13,125	19,244
	Telephone		16,654	-	16,654	14,033
	Computer costs		28,374	-	28,374	25,057
	Bank charges		1,154	-	1,154	1,344
	Management expenses		-	637	637	521
	Legal and professional fees		-	17,610	17,610	93,411
	Audit and accountancy fees		-	8,360	8,360	9,407
			59,307	26,607	85,914	163,017
7.	ANALYSIS OF SUPPORT COSTS				2022	2021
					€	€
	Printing, postage and stationary				13,125	19,244
	Telephone				16,654	14,033
	Computer costs				28,374	25,057
	Bank charges				1,154	1,344
	Management expenses				637	521
	Legal and professional fees				17,610	93,411
	Audit and accountancy fees				8,360	9,407
					85,914	163,017
8.	NET INCOME				2022	2021
					€	€
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				89,554	92,583
	Auditor's remuneration:					
	- audit services				4,613	4,551
	Amortisation of grants receivable				(1,000)	(1,000)

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
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9. EMPLOYEES AND REMUNERATION

Number of employees

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

	2022 Number	2021 Number
Management	2	2
Refuge and Community Outreach workers	26	27
Administration and finance	2	2
	<u>30</u>	<u>31</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	988,804	974,499
Social security costs	107,271	105,675
Pension costs	23,808	26,372
	<u>1,119,883</u>	<u>1,106,546</u>

10. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000 - €70,000	<u>2</u>	<u>2</u>

No other employee of the company had total employee benefits (excluding employer pension costs) >€70,001 in the reporting period.

Total employer pension contributions for the year ended 31 December 2022 was €23,808.

11. TANGIBLE FIXED ASSETS

	Freehold Property €	Long leasehold property €	Fixtures, fittings and equipment €	Pods €	Total €
Cost					
At 31 December 2022	81,751	66,069	888,067	107,650	1,143,537
Depreciation					
At 1 January 2022	81,751	22,554	712,732	1,974	819,011
Charge for the financial year	-	1,321	86,080	2,153	89,554
At 31 December 2022	81,751	23,875	798,812	4,127	908,565
Net book value					
At 31 December 2022	<u>-</u>	<u>42,194</u>	<u>89,255</u>	<u>103,523</u>	<u>234,972</u>
At 31 December 2021	<u>-</u>	<u>43,515</u>	<u>175,335</u>	<u>105,676</u>	<u>324,526</u>

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

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16. State Funding

Agency	Refuge and Community services
Government Department	Tusla, Child and Family Agency
Grant Programme	The Health Service Executive
Purpose of the Grant	Restricted for use for supporting women and children who have been affected by domestic violence.
Term	1 January 2022 to 31 December 2022
Total Fund	€1,376,376
Expenditure	€1,381,653
Fund deferred or due at financial year end	€29,520
Received in the financial year	€1,376,376
Capital Grant	€Nil
Restrictions on use	As per outlined in Tusla Service Level Agreement
State Funding	Victims of Crime Funding for 2022
Agency	Department of Justice
Government Department	Department of Justice
Purpose of the Grant	Restricted for use for the provision of services supporting victims of crime in the criminal justice system.
Term	1 January 2022 to 31 December 2022
Total Fund	€40,000
Expenditure	€37,338
Fund deferred or due at financial year end	€2,662
Received in the financial year	€40,000
Capital Grant	€Nil
Restrictions on use	As per outlined in Department of Justice Grant Agreement

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
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State Funding	The Community & Voluntary Energy Support Scheme
Agency	POBAL
Government Department	Department of Rural and Community Development
Purpose of the Grant	Restricted to provide a once-off payment to eligible charities and community and voluntary sector organisations towards their energy costs for 2022
Term	21 November 2022 to 31 December 2022
Total Fund	€8,359
Expenditure	€8,359
Fund deferred or due at financial year end	€Nil
Received in the financial year	€8,359
Capital Grant	€Nil
Restrictions on use	Funds may only be used for the purpose of the programme
State Funding	Women's Aid Emergency Fund 2022
Agency	Women's Aid
Purpose of the Grant	To utilise the funds to directly support women in the service with their emergency needs
Term	12 October 2022 to 30 June 2023
Total Fund	€10,000
Expenditure	€3,639
Fund deferred or due at financial year end	€6,361
Received in the financial year	€10,000
Capital Grant	€Nil
Restrictions on use	Funds may only be used for the purpose outlined in the grant agreement
	Grants are accounted for in line with Circular 13/2014 Management of and accountability for Grants from Exchequer funds by the Department of Public Expenditure.

17. RESERVES

	2022	2021
	€	€
At 1 January 2022	1,119,846	1,086,772
Surplus for the financial year	66,307	33,074
At 31 December 2022	<u>1,186,153</u>	<u>1,119,846</u>

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

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18. FUNDS

18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	1,019,219	67,553	1,086,772
Movement during the financial year	90,627	(57,553)	33,074
At 31 December 2021	1,109,846	10,000	1,119,846
Movement during the financial year	76,307	(10,000)	66,307
At 31 December 2022	1,186,153	-	1,186,153

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted	10,000	1,415,017	1,448,262	23,245	-
Unrestricted funds					
Designated Fund (including Children's Centre)	350,000	-	-	280,000	630,000
Unrestricted General	759,846	209,649	110,097	(303,245)	556,153
	<u>1,109,846</u>	<u>209,649</u>	<u>(110,097)</u>	<u>(23,245)</u>	<u>1,186,153</u>
Total funds	<u>1,119,846</u>	<u>1,624,666</u>	<u>1,558,359</u>	<u>-</u>	<u>1,186,153</u>

In prior years, the board of directors allocated €350,000 of unrestricted reserves to a designated fund intended for capital works linked to Children and Youth space upgrades and the development of a Children's Centre.

During the year, the board also reviewed its reserve policy in deciding on an appropriate level of general reserves to be held at year end. Following this review the board considered it prudent to hold a general reserve equating to three months of unrestricted income for 2023 to help protect the charity's activities in the event of any unforeseen circumstances. Based on this, in October 2022, the board agreed to transfer a further €280,000 to the designated unrestricted fund to adhere to this policy.

Restricted reserves forward are accumulated reserves from the current funder Tulsa, previous funder Dublin City Council and certain other specific grants awarded.

Unrestricted reserves forward are reserves accumulated from previous funders since the incorporation of the company up until now along with income streams that are not restricted.

19. STATUS

The company 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 financial 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.

20. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2022.

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

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21. CONTINGENT LIABILITIES

The company had no contingent liabilities at 31 December 2022.

There were no unfulfilled commitments or conditions from non-exchange transactions that have not been recognised in income.

22. DIRECTORS' REMUNERATION

The directors serve on the board in a voluntary capacity and received no fees or remuneration for their time spent carrying out these duties. No remuneration was paid to the directors during the year ended 31 December 2022.

23. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 31 December 2022.

24. CASH AND CASH EQUIVALENTS

	2022 €	2021 €
Cash and bank balances	469,812	648,451
Cash equivalents	630,036	260,036
	<u>1,099,848</u>	<u>908,487</u>

25. POST-BALANCE SHEET EVENTS

No events occurred between the year end and the date of signing of the auditors report which would require adjustment or disclosure in the financial statements.

26. INCOME

Income in the year and the prior year may be analysed as follows:

	2022 €	2021 €
Tusla Funding	1,346,856	1,255,878
Other Grant Funding	67,161	85,898
Donations	198,693	210,120
Other income	10,956	10,826
Services received pro bono	-	82,964
Capital grant amortised	1,000	1,000
	<u>1,624,666</u>	<u>1,646,686</u>

27. TAX CLEARANCE

The company is in compliance with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

28. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 28th March 2023.