

Aoibhneas Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023

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 (Resigned 26 September 2023) Ciara Savage Fiona Scott (Resigned 30 May 2023) Bláthnaid Evans Fiona Little Nicola Fowler Declan Daly (Resigned 20 April 2023) Aimee Millar Selene Alford (Appointed 26 September 2023) Biola Wyrwas (Appointed 26 September 2023)
Company Secretary	Bláthnaid Evans
Charity Number	CHY 8955
Charities Regulatory Authority Number	20022402
Company Registration 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
Principal 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 2023

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 2023.

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 2023.

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/afterschool 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

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, and Approved Housing Bodies Regulatory Authority (AHBRA) compliant details pertaining to company status are updated on AHBRA website (<https://www.ahbregulator.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 and Audit Committee

The Finance and Audit Subcommittee monitors and reviews the financial performance and governance of the company. It provides an independent review of the annual budgets, forecasts, monthly management and annual financial statements and reports on the effectiveness of and compliance with Aoibhneas' internal financial systems. The Subcommittee makes recommendations to the Board as relevant.

Strategic Subcommittee

The Strategic Subcommittee sets the organisations strategic objectives over the medium and long term. The Subcommittee is responsible for developing the organisations Strategic Plan and for setting realistic key performance indicators to evaluate performance of both the Board, and management team in line with the plan. The Subcommittee is also responsible for evaluating and assessing growth opportunities for the organisation and to report said opportunities back to the Board.

Risk Management Subcommittee

The Risk Management Subcommittee 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 Subcommittee 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 Subcommittee member meet to consider Health and Safety issues. The Subcommittee refers all pertinent issues into the Risk Management Subcommittee for review and consideration in the context of Risk Management.

Staffing Subcommittee

The Staffing Subcommittee 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 Subcommittee also supports the CEO in the resolution of 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	AGM	Board Meeting	Finance and Audit	Strategic	Risk Management	Staffing
Aoibheann Treacy	Y	6/6	5/5	4/5		1/1
Ciara Savage	Y	5/6			4/4	
Fiona Little	Y	3/3		2/2		
Bláthnaid Evans	N	3/6				6/6
Nicola Fowler	Y	5/6	5/5			
Aimee Millar	Y	5/6		4/5		1/1
Declan Daly	N/A	2/2				
Fiona Scott	N/A	3/3				
Donal Costello	N	2/4				
Biola Wyrwas	Y	2/2				
Selene Alford	Y	2/2				

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.

Review of Activities, Achievements and Performance Organisational Achievements in 2023

It's evident from our strategic priorities and organisational achievements that Aoibhneas is making significant strides in its mission to be a leader in the provision of domestic abuse services.

A summary of our key achievements in 2023 is as follows:

Development of a new refuge centre in Balbriggan: In 2023 Fingal County Council acquired a site on our behalf for the development of a 13-unit refuge centre. In 2023 we developed a design brief, achieved Stage 1 Capital Appraisal Support Approval, developed a general description of services for the acquisition of an integrated design team and commenced the tender process to procure and onboard an integrated Design Team and Project Manager. This represents significant milestones in our efforts to expand and create future capacity to provide support and accommodation to women and children.

Children and Youth Service enhancements: In 2023 we progressed design consultation and obtained planning permission for the upgrade of our children and youth spaces in our North Dublin refuge centre with pro bono support of Reddy Architecture + Urbanism. We hope to complete a playroom refurbishment and extension in 2024, with the separate creation of a teen pod illustrating our ongoing a commitment to providing comprehensive specialist support to children and young people.

Staffing Review: Following the launch of our 5-year Strategic Plan we commenced an external review of staffing in recognition of key areas of development over the life cycle of our Strategic Plan and our need to consider our organisational capacity to progress and drive development. In 2023 the following recommendations were progressed; formation of an Executive Management Team, allocation of enhanced staff terms and conditions, recruitment of an Accountant, and focus on staff well-being.

24/7 Freephone helpline: Our Freephone Helpline represents a gateway into our services providing round-the-clock support to meet the diverse crisis and support needs of callers. In 2023 we extended helpline training to our frontline team in trauma informed practice and developed supporting digital resources to enhance our connectivity with organisations working with the hard-to-reach communities such as the Traveller community.

Expansion of community and outreach services: We expanded our court preparation and accompaniment service with the additional hire of a Court Support Worker through funding assistance from Victim of Crime- Department of Justice. We were further enabled to develop and launch The ASPIRE Programme, a programme developed by Aoibhneas as part of our Freedom response phase of our intervention model. The Programme aims to empower women in their journey from recovery to freedom from domestic abuse, to identify and enhance their skills and abilities and reach new opportunities of their own choice and design. The Aspire Programme is delivered through a mixture of mentor and peer supports based on the principles of Action Learning and the Pacific Institute STEPS programme. Through a competitive grant process by Community Foundations Ireland Aoibhneas presented its ambition to PIMCO,

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a global investment management firm who shared in our vision and provided us with the financial support and belief to roll out the Aspire Programme. These important developments facilitate a fullness to our programme supports and increased reach and impact within the community.

Core therapies and programmes: We deliver a core set of therapies and programmes for women and children experiencing domestic abuse and through stages crisis, recovery, and healing. All interventions are underpinned through our application of the Crisis Intervention and Empowerment Model and Trauma Informed Practice.

We welcomed the commencement of somatic experience, integrated psychotherapy and Jungian sand tray therapy and delivery of our Freedom Programme to women incarcerated in the Dochas Centre. By delivering a range of evidence based interventions we are demonstrating our commitment to women and children's long term recovery and healing from domestic abuse.

Maintaining relationships with frontline personnel: Partnership building and collaboration with frontline agencies like CPS, Garda, and Addiction Services remains crucial for effective responses and service delivery, this remained an area Aoibhneas committed to in 2023 with scheduled agency visits, training and engagements through agreed referral pathways and escalations.

The Aoibhneas Podcast: We launched a themed podcast series to spread information and awareness around domestic abuse, its forms and impact and break the legal and court process down through conversations, using our experiences and survivors' courageous stories to inform, support and reassure podcast listeners. The podcast provides another important and innovative platform for outreach and education.

Professional training and development: We provided CPD accredited and unaccredited training to frontline professionals supporting their continuous professional development and enhancing the quality of care provided to victims of domestic abuse.

Resource/ Toolkit development: We developed a legal resource toolkit on our website and translated a I need Help section with the assistance and support from our multi-disciplinary team in multiple languages (Romanian, French, Spanish, German, Greek) with the objective to improve access to information for a diverse audience.

Empowering women: Meeting women where they are at remains a core priority for Aoibhneas, and as such we offered training, legal information, holistic and therapeutic interventions and peer support to clients through initiatives like coffee mornings, psychoeducational programmes, Freedom programme, the Aspire Programme.

Advocacy efforts: We maintain and drive advocacy in all areas of client frontline and first responder engagement. One particular engagement we welcomed input into was with design of the new family courts to be located in Hammond Lane, highlighting our organisation's commitment to ensuring appropriate resources are available for those in need of legal support and recourse.

Overall, our achievements demonstrate a holistic and comprehensive approach to addressing domestic abuse and supporting women and children through stages crisis, recovery and freedom. Our commitment to quality services, empowerment, and advocacy aligns with our strategic priorities and ambition to drive societal change.

Service Activity in 2023

In 2023 Aoibhneas provided frontline and direct support to 946 women and children in the following areas:

242 women and children were accommodated through Refuge and Airbnb.

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

2,247 women and children in receipt of outreach/ community support on an aggregated basis.

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Total Interventions Women: 59,161 interventions through 23,783 engagements

Including:

Emotional, Practical, or Information-based Session: 41,406
One to One Session: 9,086
One to One Psychoeducational Session: 1,664
One to One Parenting Support Session: 963
Safety Planning Session: 3,172
Tenancy/ Housing Session: 1,336
Therapeutic Group (contact): 72
Psychoeducational Group (contact): 203
After-care Group (contact): 17
Education and Training Session: 163
Holistic Therapies: 41
Court Service: 133 Court Accompaniment's and 134 Legal accompaniments.

Total Interventions Children: 15,606 interventions through 5,038 engagements

Including:

Emotional, Practical, or Information-based Session: 10,562
Breakfast Club (contact): 211
Homework Club/ Literacy Classes (contact) 99
Creche/child-minding Session: 369
Safety Planning Session: 849
Supervised and Unsupervised Play Session: 950
Developmental Play Session: 616
Therapeutic Play Session: 685
Weekend Activities Session: 259
One to One Therapeutic Session: 84
Therapeutic Group (contact): 151
Play and Art Therapy Sessions: 129

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.): 316

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.): 2,121

Helpline Calls: 5,720
Training and prevention workshops: 26
Networking and engagement events (hosted and attended): 103
Awareness raising events (hosted and attended): 22

Financial Review

The results for the financial year are set out on page 19 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company had gross assets of €1,402,078 (2022 - €1,351,594) and gross liabilities of €274,988 (2022 - €165,441). The net assets of the company have decreased by €(59,063).

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.

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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.

Future Developments

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 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.

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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.

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.

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Directors and Secretary

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

Aoibheann Treacy
Donal Costello (Resigned 26 September 2023)
Ciara Savage
Fiona Scott (Resigned 30 May 2023)
Bláthnaid Evans
Fiona Little
Nicola Fowler
Declan Daly (Resigned 20 April 2023)
Aimee Millar
Selene Alford (Appointed 26 September 2023)
Biola Wyrwas (Appointed 26 September 2023)

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

The secretary who served throughout the financial year was Bláthnaid Evans.

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.

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. In 2024, the government funding for the company has transferred from Tusla to Cuan (the new Domestic, Sexual and Gender Based Violence (DSGBV) Agency in the Department of Justice. As at the date of signing of the financial statements funding for the company from Cuan is currently guaranteed up to the 31st December 2024.

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.

Aoibhneas Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

As of the most recent review on the 28th November 2023, the Board of Directors determined that based on the above analysis, the minimum sum of reserves that the organisation should carry on an ongoing basis as designated unrestricted reserves was €480,000.

A breakdown of which includes:

- €380,000 projected organisational expenditure over a 3-month period
- €100,000 sinking fund to cover working capital requirements and to assist refurbishment and upgrade of key services such as, roofs, fire alarm systems, boilers, carpets.

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.

The Auditors

The auditors, O'Gorman Brannigan Purtill & Co. Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory 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.

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 9 April 2024 and signed on its behalf by:

DocuSigned by:


Blathnaid Evans

Blathnaid Evans

Director

DocuSigned by:


Ailbheann Treacy

Ailbheann Treacy

Director

Aoibhneas Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;


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.

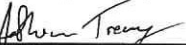
In so far as the directors are aware:

- 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 9 April 2024 and signed on its behalf by:

DocuSigned by:

Blathnaid Evans
Director

DocuSigned by:

Ailbheann 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 ('the Charity') for the financial year ended 31 December 2023 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 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 the 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 4 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

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 charity. 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 15, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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 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

9 April 2024

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

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Donations and legacies	6.1	81,775	-	81,775	198,693	-	198,693
<i>Charitable activities</i>							
Grants from governments and other co-funders	6.2	-	1,505,285	1,505,285	-	1,414,017	1,414,017
Other income	6.3	10,976	1,000	11,976	10,956	1,000	11,956
Total income		92,751	1,506,285	1,599,036	209,649	1,415,017	1,624,666
Expenditure							
Charitable activities	7.1	59,085	1,599,014	1,658,099	110,097	1,448,262	1,558,359
Net income/(expenditure)		33,666	(92,729)	(59,063)	99,552	(33,245)	66,307
Transfers between funds		(92,729)	92,729	-	(23,245)	23,245	-
Net movement in funds for the financial year		(59,063)	-	(59,063)	76,307	(10,000)	66,307
Reconciliation of funds:							
Total funds beginning of the year	20	1,186,153	-	1,186,153	1,109,846	10,000	1,119,846
Total funds at the end of the year		1,127,090	-	1,127,090	1,186,153	-	1,186,153

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 9 April 2024 and signed on its behalf by:

DocuSigned by:

Blathnaid Evans

Blathnaid Evans

Director

DocuSigned by:

Ashley Treacy

Ashley Treacy

Director

Aoibhneas Company Limited by Guarantee
BALANCE SHEET
as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	12	214,828	234,972
Current Assets			
Debtors	13	14,957	16,774
Cash at bank and in hand	14	1,172,293	1,099,848
		1,187,250	1,116,622
Creditors: Amounts falling due within one year	15	(228,988)	(118,441)
Net Current Assets		958,262	998,181
Total Assets less Current Liabilities		1,173,090	1,233,153
Grants receivable	17	(46,000)	(47,000)
Total Net Assets		1,127,090	1,186,153
Funds			
Designated funds (Unrestricted)		607,680	630,000
General fund (unrestricted)		519,410	556,153
Total funds	20	1,127,090	1,186,153

Approved by the Board of Directors on 9 April 2024 and signed on its behalf by:

DocuSigned by:

Bláthnaid Evans

Bláthnaid Evans

DocuSigned by:

Director

Aoibhneann Treacy

Aoibhneann Treacy

Director

Aoibhneas Company Limited by Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		(59,063)	66,307
Adjustments for:			
Depreciation		42,464	89,554
Interest receivable and similar income		(266)	-
Amortisation of capital grants received		(1,000)	(1,000)
		<u>(17,865)</u>	<u>154,861</u>
Movements in working capital:			
Movement in debtors		1,817	(6,487)
Movement in creditors		110,547	42,987
		<u>94,499</u>	<u>191,361</u>
Cash flows from investing activities			
Interest received		266	-
Payments to acquire tangible assets		(22,320)	-
		<u>(22,054)</u>	<u>-</u>
Net cash (used in)/generated from investment activities		<u>(22,054)</u>	<u>-</u>
Net increase in cash and cash equivalents		72,445	191,361
Cash and cash equivalents at the beginning of the year		1,099,848	908,487
Cash and cash equivalents at the end of the year	14	<u>1,172,293</u>	<u>1,099,848</u>

Aoibhneas Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Aoibhneas Company Limited by Guarantee is a company limited by guarantee not having a share capital incorporated in 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 2023.

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 2023 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**

continued

for the financial year ended 31 December 2023

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

continued

for the financial year ended 31 December 2023

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% & 5% 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. GOING CONCERN

The company incurred a loss during the year ended 31 December 2023.

The directors are continuing to monitor the performance of the company. 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.

The company has the full financial support of the third party government funders to enable it to continue in operational existence

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.

The financial statements do not include any adjustments that would result if the company was unable to continue as a going concern.

Aoibhneas Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

4. 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.

5. 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. In 2024, the government funding for the company has transferred from Tusla to Cuan (the new Domestic, Sexual and Gender Based Violence (DSGBV) Agency in the Department of Justice. As at the date of signing of the financial statements funding for the company from Cuan is currently guaranteed up to the 31st December 2024.

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.

6. INCOME

6.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Donations and legacies	81,775	-	81,775	198,693

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

6.2	CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2023	2022
			€	€	€	€
	Grants from governments and other co-funders:					
	Income from charitable activities		-	1,505,285	1,505,285	1,414,017
6.3	OTHER INCOME		Unrestricted Funds	Restricted Funds	2023	2022
			€	€	€	€
	Other income		10,976	1,000	11,976	11,956
7.	EXPENDITURE					
7.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		€	€	€	€	€
	Expenditure on charitable activities	1,512,417	42,464	70,018	1,624,899	1,531,752
	Governance Costs (Note 7.2)	-	-	33,200	33,200	26,607
		1,512,417	42,464	103,218	1,658,099	1,558,359
7.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2023	2022
		€	€	€	€	€
	Charitable activities - governance costs	-	-	33,200	33,200	26,607
7.3	SUPPORT COSTS		Charitable Activities	Governance Costs	2023	2022
			€	€	€	€
	Telephone		11,128	-	11,128	16,654
	Bank charges		1,433	-	1,433	1,154
	Printing, postage and stationary		12,396	-	12,396	13,125
	Legal and professional fees		-	9,815	9,815	17,610
	Audit and accountancy fees		-	22,716	22,716	8,360
	Computer costs		45,061	-	45,061	28,374
	Management expenses		-	669	669	637
			70,018	33,200	103,218	85,914
8.	ANALYSIS OF SUPPORT COSTS				2023	2022
					€	€
	Telephone				11,128	16,654
	Bank charges				1,433	1,154
	Printing, postage and stationary				12,396	13,125
	Legal and professional fees				9,815	17,610
	Audit and accountancy fees				22,716	8,360
	Computer costs				45,061	28,374
	Management expenses				669	637
					103,218	85,914

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2023

9. NET INCOME	2023	2022
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	42,464	89,554
Auditor's remuneration:		
- audit services	7,195	4,613
Amortisation of grants receivable	(1,000)	(1,000)
	<u>48,659</u>	<u>93,167</u>

10. EMPLOYEES AND REMUNERATION**Number of employees**

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

	2023 Number	2022 Number
Administration and finance	2	2
Management	2	2
Refuge and Community Outreach workers	26	26
	<u>30</u>	<u>30</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	1,081,934	988,804
Social security costs	114,686	107,271
Pension costs	21,811	23,808
	<u>1,218,431</u>	<u>1,119,883</u>

11. EMPLOYEE BENEFITS

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

	2023 Number of Employees	2022 Number of Employees
€60,000 - €70,000	1	2
€70,001- €80,000	1	-
	<u>2</u>	<u>-</u>

No other employee of the company had total employee benefits (excluding employer pension costs) >€80,001 in the reporting period.

Total employer pension contributions for the year ended 31 December 2023 was €21,811.

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2023

12. TANGIBLE FIXED ASSETS

	Freehold Property	Long leasehold property	Fixtures, fittings and equipment	Pods	Total
	€	€	€	€	€
Cost					
At 1 January 2023	81,751	66,069	888,067	107,650	1,143,537
Additions	-	22,320	-	-	22,320
At 31 December 2023	81,751	88,389	888,067	107,650	1,165,857
Depreciation					
At 1 January 2023	81,751	23,875	798,812	4,127	908,565
Charge for the financial year	-	2,437	37,874	2,153	42,464
At 31 December 2023	81,751	26,312	836,686	6,280	951,029
Net book value					
At 31 December 2023	-	62,077	51,381	101,370	214,828
At 31 December 2022	-	42,194	89,255	103,523	234,972

13. DEBTORS

	2023	2022
	€	€
Other debtors	-	865
Prepayments	14,957	15,909
	14,957	16,774

14. CASH AND CASH EQUIVALENTS

	2023	2022
	€	€
Cash and bank balances	564,311	469,812
Cash equivalents	607,982	630,036
	1,172,293	1,099,848

15. CREDITORS

Amounts falling due within one year	2023	2022
	€	€
Trade creditors	22,793	15,371
Taxation and social security costs	30,176	24,882
Other creditors	11,117	5,422
Accruals	77,297	34,223
Deferred Income	87,605	38,543
	228,988	118,441

16. PENSION COSTS - DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €21,811 (2022 - €23,808).

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

17. GRANTS RECEIVABLE	2023 €	2022 €
Capital grants received and receivable		
At 1 January 2023	49,000	49,000
Amortisation		
At 1 January 2023	(2,000)	(1,000)
Amortised in financial year	(1,000)	(1,000)
At 31 December 2023	(3,000)	(2,000)
Net book value		
At 31 December 2023	46,000	47,000
At 1 January 2023	47,000	48,000

Creditors due after 1 year relates to a capital grant received in prior years to assist in the purchase of new pods. The capital grant is being released to the Statement of Financial Activity over the life of the asset which is 50 years.

18. STATE FUNDING

Agency

Government Department

Grant Programme

Purpose of the Grant

Term

Total Fund

Expenditure

Fund deferred or due at financial year end

Received in the financial year

Capital Grant

Restrictions on use

Refuge and Community services

Tusla, Child and Family Agency

The Health Service Executive

Restricted for use for supporting women and children who have been affected by domestic violence.

1 January 2023 to 31 December 2023

€1,385,847

€1,457,388

€51,707

€1,385,847

€Nil

As per outlined in Tusla Service Level Agreement

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

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State Funding

Agency

Government Department

Purpose of the Grant

Term

Total Fund

Expenditure

Fund deferred or due at financial year end

Received in the financial year

Capital Grant

Restrictions on use

State Funding

Agency

Purpose of the Grant

Term

Total Fund

Expenditure

Fund deferred or due at financial year end

Received in the financial year

Capital Grant

Restrictions on use

Victims of Crime Funding for 2023

Department of Justice

Department of Justice

Restricted for use for the provision of services supporting victims of crime in the criminal justice system.

1 January 2023 to 31 December 2023

€100,000

€93,053

€9,619

€100,000

€Nil

As per outlined in Department of Justice Grant Agreement

Aspire Programme

Community Foundation Ireland

Restricted for use for the provision of services supporting service users

April 2023 to April 2024

€50,000

€33,721

€16,279

€50,000

€Nil

Funds may only be used for the purpose of the programme

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2023

State Funding	Women's Aid Emergency Fund 2023
Agency	Women's Aid
Purpose of the Grant	To utilise the funds to directly support women in the service with their emergency needs
Term	24 November 2023 to 30 June 2024
Total Fund	€10,000
Expenditure	€Nil
Fund deferred or due at financial year end	€10,000
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.

19. RESERVES

	2023 €	2022 €
At the beginning of the year	1,186,153	1,119,846
(Deficit)/Surplus for the financial year	<u>(59,063)</u>	<u>66,307</u>
At the end of the year	<u><u>1,127,090</u></u>	<u><u>1,186,153</u></u>

20. FUNDS**20.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Total Funds €
At 1 January 2022	1,109,846	1,119,846
Movement during the financial year	<u>76,307</u>	<u>66,307</u>
At 31 December 2022	1,186,153	1,186,153
Movement during the financial year	<u>(59,063)</u>	<u>(59,063)</u>
At 31 December 2023	<u><u>1,127,090</u></u>	<u><u>1,127,090</u></u>

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

20.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
Restricted	-	1,506,285	1,599,014	92,729	-
Unrestricted funds					
Designated Fund (including Children's Centre)	630,000	-	-	(22,320)	607,680
Unrestricted General	556,153	92,751	59,085	(70,409)	519,410
	<u>1,186,153</u>	<u>92,751</u>	<u>(59,085)</u>	<u>(92,729)</u>	<u>1,127,090</u>
Total funds	<u>1,186,153</u>	<u>1,599,036</u>	<u>1,658,099</u>	<u>-</u>	<u>1,127,090</u>

A designated unrestricted fund is held by the company. 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. In prior years, 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 to help protect the charity's activities in the event of any unforeseen circumstances also in this designated unrestricted fund.

Restricted reserves forward are accumulated reserves from the current funder Tusla, 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.

21. 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.

22. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2023.

23. CONTINGENT LIABILITIES

The company had no contingent liabilities at 31 December 2023.

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

24. 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 2023.

25. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 31 December 2023.

Aoibhneas Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2023

continued

26. 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.

27. INCOME

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

	2023 €	2022 €
Tusla Funding	1,363,660	1,346,856
Other Grant Funding	141,625	67,161
Donations	81,775	198,693
Other income	10,976	10,956
Capital grant amortised	1,000	1,000
	<u>1,599,036</u>	<u>1,624,666</u>

28. TAX CLEARANCE

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

29. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 9 April 2024.