

**CARLOW &
SOUTH LEINSTER RAPE CRISIS
CENTRE**

**ANNUAL REPORT
(JAN -DEC. 2021)**

3RD NOVEMBER 2022.

CATHEDRAL PARISH CENTRE

CARLOW

Carlow & South Leinster Rape Crisis Centre,

Annual Report for 2021

3rd November 2022

AGENDA

- Welcome to our Annual General Meeting in Cathedral Parish Centre Carlow.
- Any items arising from previous year report (emailed)
- Financial report from James Nolan & John Campion, Accountant(s)
- Address by Carlow & South Leinster RCC Chairperson
- Report by Director of Services, Anne Kirwan-Finn
- Resignation & Re-Election of Directors to the Board for 2022 & Resignation & Re-Election of Auditors to the Board for 2023
- Thank you & Closure

About Us

Mission:

Carlow & South Leinster Rape Crisis Centre provides a free, professional counselling and support service to survivors and those supporting the survivors of all forms of sexual abuse and violence, while also working actively towards a society where sexual violence is no longer tolerated.

Objectives:

To provide a support counselling service to males and females who have experienced any form of sexual violence at any time in their lives.

To promote increased public awareness as to the nature and incidence of sexual abuse in the community

History:

Carlow and South Leinster Rape Crisis Centre was officially founded in August 1997. Carlow & South Leinster Rape Crisis Centre is a limited company with charitable status. The organisation comprises of a board of directors, a fund- raising committee, director of services, staff, and volunteers. The Centre is registered with the Charities Regulatory Authority. The Centre is a member of the Rape Crisis Network of Ireland and engages with other agencies.



Chairperson Report 2021– Eileen Brophy

Our volunteers along with the staff at the centre maintained their amazing support to the clients throughout 2021 despite the demands of their own lives and the uncertainty throughout the turbulent year. 2021 saw the Team slowly return to the Rape Crisis Centre towards the end of the year and continued to offer counselling and support to the clients through a hybrid model of both face to face and online counselling.

As in 2020 the online platform continued in 2021 to be accessible and became more requested for many who had become accustomed to the online presence, in particular the increase from the male population, we envisage this trend to continue. In addition to individual counselling the centre has noticed an increase in those availing of family supports, group and couple counselling as well as wellness and meditation sessions provided by the team. In particular the team experienced an increase in both individuals and agencies making enquires for U16 counselling services.

Our dedicated KAS team continued to deliver the programme through these difficult times both remotely and in person where possible. Like so many other organisations during this time the Team showed their skills and, in some cases, learned new skills in order to adapt the programme to meet the individual groups to ensure the students received the workshops and knowledge.

Once again, the team at the Carlow & South Leinster Centre provided an excellent professional counselling support to those requiring the service despite the very many challenges during this time. While working with a limited budget the Director of Services continued to meet the complex needs of clients that presented to the Centre during these unprecedented times, supported the training and development of the team while ensuring always that every aspect of the service was delivered in a professional and caring manner.

We must mention however continuing difficulties we had in 2021. This included having to say farewell to a number of valued volunteers and staff who retired from the sector, others who moved for financial reason to other agencies e.g. HSE & Tusla and for some who felt burnt out and decided to take time out of the works. The difficulties we have experienced in the recruitment market for counselling and administration roles. The issue of adequate funding in order to retain staff and prevent them from making the choice to move to state funded agencies where the state has sanctioned pay restoration for people working directly for the State, but not for our Tusla-funded agencies who carry out essential work for the State but are not equally recompensed.

I would like to recognise the outstanding work and professionalism being carried out by everyone at the Centre, to acknowledge and commend the excellent and invaluable work carried out by the volunteers who give of their time so tirelessly.

The dedication, commitment and reliability of the team led by Director of Services Anne who has always gone far and above to deliver the highest standards of support to both clients, the team, and the Board of the RCC.

On behalf of the Board and as Chair I would like to say we are all very proud to be part of the Carlow & South Leinster Rape Crisis Centre.

Finally, I would like to thank my Co-Board members who have given of their time, knowledge, experience, and support during this year, and I look forward to working with them into the future.



Manger/Director of Services Report 2021- Anne Kirwan-Finn

In 2021 the team at the Carlow & South Leinster Rape Crisis seen another year of changes, adaptation and the delivery of counselling services and support to 167 clients, 76 were new clients to the service. The team at the RCC provided 19 face to face appointments, remembering that this was a period of lock down, pandemic and isolation. 1,418 zoom sessions took place in addition to a further 851 contact and client appointments were further administered by phone/text. There was a total of 1,626 calls to our helpline with lengths of calls varying from an average of 10 minutes to 45 minutes with many of these calls happening outside of the normal working day.

The service provided during 2021 was further challenged with many health restrictions and the continuation of the pandemic. However, this was a time of great learnings and adjusting to the demands both on personnel and those availing of our service.

As part of our adaptation to meet the needs of our clients the team of therapists continued offering counselling and therapy in a number of ways through face-to face and online counselling.

As in 2020, we saw many clients presenting with extremely high levels of anxiety, mental health issues that was further exacerbated by fears around COVID19 and mirroring the general anxiety in the wider population.

As therapists we witnessed many clients challenged with not only these extreme levels of anxiety which further prevented them focusing at that time on healing the trauma of sexual violence but the impact of isolation and loneliness. With these heightened levels this resulted

in greater demands on the service to provide more support and more inter agency involvement.

The lockdown was particularly tough for clients who experienced sexual violence in the home as many clients were forced to return to where these crimes were committed and for some once again having to be present with those who perpetrated the crime.

During this time, our therapy teams noted the serious challenge for clients living in difficult home environments or relationships to maintain a safe space for therapy. However, some clients, in particular men, the added option of counselling on zoom or via phone made it easier for them to engage in counselling while in the privacy of their cars. This has been one positive aspect that resulted during the pandemic, enabling a greater uptake of clients engaging in counselling.

Despite the many challenges in 2021, the centre's Knowledge, Awareness & Education Programme known as KAS was delivered remotely to approximately 1,200 students in 17 schools during the academic year 2020/2021. The team further adapted the programme to ensure the delivery of the programme reached all the students through remote access and later in school workshops. While this was at times difficult considering the times we were in, the dedication and commitment of the centre's facilitators knew no bounds and rallied around to ensure that the students received this vital information.

As an organisation that recognises that education and awareness is central in the prevention of this crime, it was vital we continue delivering our KAS Programme through different online platforms. The team further focused on developing and expanding the awareness programme to a younger cohort of students with the hopes that this would be delivered in 2022. While our resources were limited, however, we continued to take every opportunity possible to carry this out and became very adaptable and willing to engage in new technologies and innovative in our facilitation. A special word of "thanks" to all who supported us in getting awareness of our services to the public and to those who may have needed our support.

While 2021 proved to be an even greater challenge than in previous years the continued dedication, professionalism, commitment, and kindness from each member of the RCC Team and the Board of Directors lightened the workload that at times, many found extremely demanding and complex.

We sincerely thank those who supported us, individual donations, grant funding from the HSE National Lottery, Community Foundation of Ireland/Comic Relief and also Covid Emergency Funding from Carlow, Kildare & Laois County Councils and our core funders Tusla.

To the therapists who support, believe, listen, and journey through the counselling process in a caring non-judgemental way, to the administration team that keeps everything in check, to the Board, that consistently provides guidance, governance and heartfelt support, I thank you all most sincerely, and finally to the clients that place their trust and belief in our service, I acknowledge your strength, commitment and resilience and wish you happiness and good health.

Thank You,
Anne,
Anne Kirwan-Finn,
Manager/Director of Services.

List of Directors in 2021:

Eileen Brophy, Mary Ryan, Donal Maher, Paula Polland, Matt Mulvey and Anton Scheele

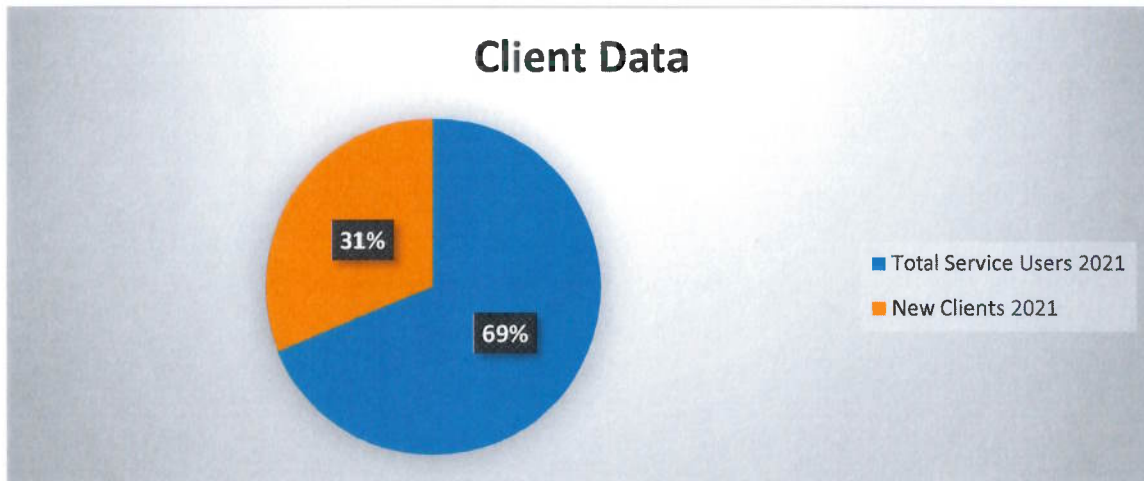
Meetings throughout the year 2021: The Finance Committee and Board of Directors met remotely on a regular basis throughout the year.

Staff/ Team Roles: Anne Kirwan Finn- Director of Services, Sue Walsh/Lillian O'Brien - Administration, Breda Murphy-Counsellor, Philip Brennan- Counsellor, Philomena Fennelly- Counsellor, Josie Kelly-Counsellor, Nadine Ashe-Counsellor, Mary O Mara -Counsellor.

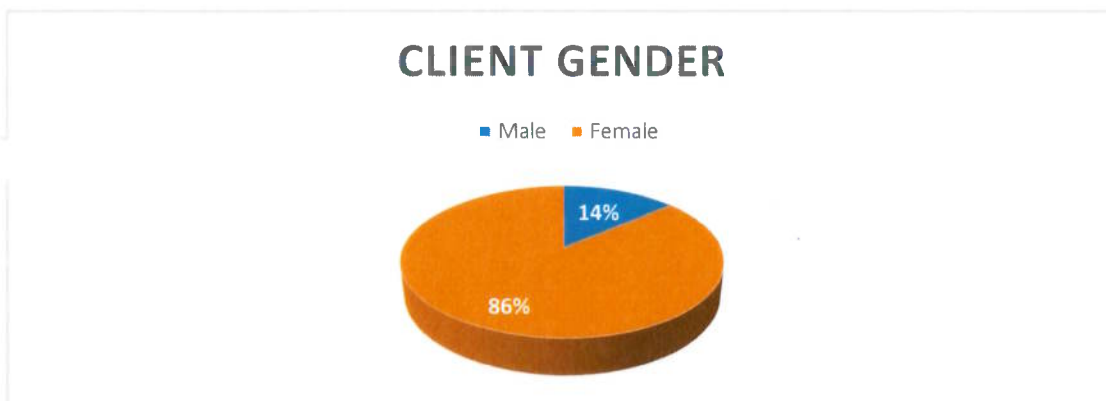
Volunteers- Kay Donnelly, Karen Bowe, Birgitt Meaney, Mark O' Byrne, Martina Kennedy, Susan McGrath, and Evelyn Poole.

Statistical Overview 2021

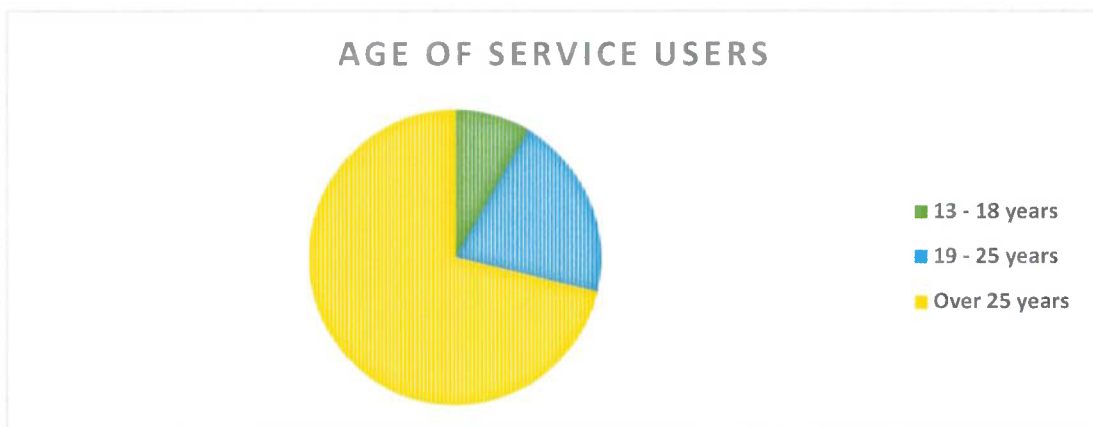
Total Service Users 2021	167
New Clients 2021	76



Gender	
Male	23
Female	144



Age of Service Users	
13 – 18 yrs	14
19 – 25 yrs	34
Over 25 yrs	119



Appointment Summary	
Appointments Fulfilled	2099
Appointments Cancelled	5
No Show	4
Groups	60
Meditations	120
Available Appointments	2288



Board Resignations from 2021 and Re-election for 2022.

All Board Members resigned in accordance with good governance procedures.

Election of New Members for 2022 were: Eileen Brophy, Matt Mulvey, Anton Scheele, Autumn Tobin, Dave Gahan & Siobhan Slevin. The following persons took up the roles of:

2022 Chairperson: Eileen Brophy

2022 Secretary – Siobhan Slevin & Recording Secretary, Anne Kirwan-Finn

2022 Directors: Eileen Brophy, Matt Mulvey, Anton Scheele, Autumn Tobin, Dave Gahan & Siobhan Slevin.

2022 Finance Committee: Eileen Brophy, Matt Mulvey and Anne Kirwan-Finn (

2022 HR Committee: Siobhan Slevin and Dave Gahan

2022 Education & Awareness Committee: Paula Polland and Autumn Tobin

Auditor Resignation from 2021 and Re-election for 2022

John Campion, Auditor, resigned from the Carlow & South Leinster Rape Crisis Centre and James Nolan, Auditor was re-elected to Audit the accounts of the organisation.

All members accepted their positions and that of auditors for the organisation, and the Board fully accepted the nominations and re-elections.

Audited accounts for 2021 were presented by James Nolan, Auditor, of the Carlow & South Leinster Rape Crisis Centre.

Accounts attached at the back of the report.

Carlow & South Leinster Rape Crisis Centre CLG
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Harney Nolan
Chartered Accountants
Equity House
Deerpark Business Complex
Dublin Road
Carlow
R93 K7W4

Company Number: 242570
Charity Number: 12253
Charities Regulatory Authority Number: 20035488

Carlow & South Leinster Rape Crisis Centre CLG

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Directors' Responsibilities Statement	7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Summary Income and Expenditure Account	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 21
Supplementary Information relating to the Financial Statements	23 - 24

Carlow & South Leinster Rape Crisis Centre CLG

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Paula Polland (Resigned 6 October 2022) Matthew Mulvey Anton Scheele Eileen Brophy Mary Ryan David Gahan (Appointed 6 October 2022) Siobhan Slevin (Appointed 6 October 2022) Autumn Tobin (Appointed 6 October 2022)
Company Secretary	Mary Ryan
Charity Number	12253
Charities Regulatory Authority Number	20035488
Company Number	242570
Registered Office and Principal Address	72 Tullow Street Carlow R93 E6D2
Auditors	Harney Nolan Chartered Accountants Equity House Deerpark Business Complex Dublin Road Carlow R93 K7W4
Bankers	Permanent TSB Unit 2/3 Shamrock Plaza Green Lane Carlow R93 DW01

Carlow & South Leinster Rape Crisis Centre CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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 2021.

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

The 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 charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Carlow & South Leinster Rape Crisis Centre CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

Mission, Objectives and Strategy

Mission Statement

We exist to prevent and respond to the crimes of Rape, Sexual Abuse and Sexual Violence.

We achieve our mission through maintaining the highest levels of expertise in our provision of professional counselling, advocacy, support, specialist training and raising awareness to the reality of Sexual Violence.

We are an independent, expert, dedicated, community-based Non-Governmental Organisation (NGO) made up of staff, volunteers, our Board and supporters. We believe in:

- The right of every person to live free from Sexual Violence and the threat of Sexual Violence
- The right to free, confidential, accessible, safe, expert, trauma-based support for all survivors of any form of Sexual Violence
- Working in partnership with our service users, who have unique insights and are active participants in their survival and recovery
- Working in partnership with a range of community and statutory agencies to ensure informed, fit-for-purpose response to survivors of Sexual Violence
- Continual learning regarding the nature of Sexual Violence crimes and best practice responses for victims, including continuing to learn through listening to survivors
- The valuable contribution of each volunteer, staff and Boards member and the shared responsibility for taking care of the impact of working with Sexual Violence

Objectives

- To provide a 5 day a week confidential counselling service to adult survivors of sexual abuse free of charge.
- To provide Outreach services by appointment in Athy, Newbridge, Curragh and Kildare.
- To provide a telephone support/helpline service.
- Provide couples therapy, group therapy, creative and play therapy.
- To provide education to raise social and personal awareness regarding the dynamics and the effects of sexual abuse and develop continuous professional development.
- To lobby for legal representation for survivors of sexual abuse.

Strategy

- To coordinate our actions, organise ourselves, and work together to continue providing an effective response to client needs and preferences.
- To challenge societal norms, reduce stigma related to sexual violence, and advocate on behalf of survivors of sexual abuse and violence.
- To become a key service provider regionally in education, training, and community attitude change.
- To increase funding to achieve the service innovations and to meet existing community needs.
- To enhance our visibility in the local community and with community/ statutory stakeholders.

Carlow & South Leinster Rape Crisis Centre CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Structure, Governance and Management

Structure

We are an independent not-for-profit organisation incorporated as a Company Limited by Guarantee. We are governed by a voluntary Board of Directors. The Board meets regularly and is responsible for ensuring good governance systems and processes are in place, and that ensuring that all legal duties are met.

Governance

The company is governed by a Constitution under the Companies Act 2014. The company is limited by guarantee and does not have a share capital. Therefore, the directors who served during the year did not have a beneficial interest in the company. All directors served in a voluntary capacity. The board met on a regular basis during the year and gives priority to achieving the highest standards of corporate governance, strategic planning, financial management and fundraising. The Board recognises the need for continuously strengthening risk management. The company is listed on the register of the Charities Regulatory Authority (CRA) and declared to the CRA on 28 October 2021 that it is in full compliance with the Charities Governance Code.

Management

The Board delegates the day-to-day running of affairs and the carrying out of its policies to the Chief Executive Officer.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €53,071 (2020 - €42,600) and liabilities of €10,293 (2020 - €5,949). The net assets of the charity have increased by €6,127.

Reserves Position and Policy

It is the policy of the Board to maintain where possible, on an ongoing basis, sufficient cash reserves to equate to one month's expenditure.

Principal Risks and Uncertainties

The directors have no plans to significantly change the activities and operations of the company for the foreseeable future, however this is dependent on receiving continuing funding from Tusla. The directors expect this funding to continue for the foreseeable future. The company has a separate finance subcommittee which consist of two directors and the manager of the centre.

Directors and Secretary

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

Paula Polland (Resigned 6 October 2022)
Matthew Mulvey
Anton Scheele
Eileen Brophy
Mary Ryan
David Gahan (Appointed 6 October 2022)
Siobhan Slevin (Appointed 6 October 2022)
Autumn Tobin (Appointed 6 October 2022)

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 Mary Ryan.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Carlow & South Leinster Rape Crisis Centre CLG subscribes to and is compliant with the following:

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

Auditors

Campion Accountants resigned as auditors during the financial year and the directors appointed Harney Nolan, (Chartered Accountants), to fill the vacancy.

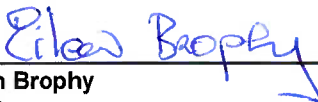
Carlow & South Leinster Rape Crisis Centre CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 72 Tullow Street, Carlow, R93 E6D2.

Approved by the Board of Directors on 25 October 2022 and signed on its behalf by:



Eileen Brophy
Director



Matthew Mulvey
Director

Carlow & South Leinster Rape Crisis Centre CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

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", applying Section 1A of that Standard, 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the 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 charity 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 charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the 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 charity 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 charity's auditor in connection with preparing the auditor's report) of which the charity'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 charity's auditor is aware of that information.

Approved by the Board of Directors on 25 October 2022 and signed on its behalf by:



Eileen Brophy
Director



Matthew Mulvey
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Carlow & South Leinster Rape Crisis Centre CLG

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Carlow & South Leinster Rape Crisis Centre CLG for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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 charity 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 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Carlow & South Leinster Rape Crisis Centre CLG

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity 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 6, 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 charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 charity'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 charity'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 charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

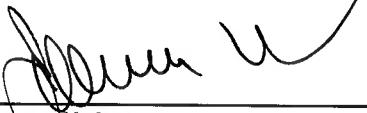
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Carlow & South Leinster Rape Crisis Centre CLG

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



James Nolan
for and on behalf of
HARNEY NOLAN
Chartered Accountants
Equity House
Deerpark Business Complex
Dublin Road
Carlow
R93 K7W4

25 October 2022

Carlow & South Leinster Rape Crisis Centre CLG


STATEMENT OF FINANCIAL ACTIVITIES

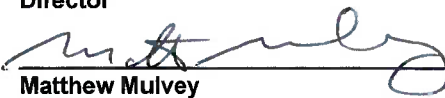
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	3.1	1,090	-	1,090	-	-	-
Charitable activities							
- Grants from governments and other co-funders	3.2	38,103	249,310	287,413	37,189	173,512	210,701
Total income		39,193	249,310	288,503	37,189	173,512	210,701
Expenditure							
Charitable activities	4.1	37,191	245,185	282,376	46,984	241,720	288,704
Net income/(expenditure)		2,002	4,125	6,127	(9,795)	(68,208)	(78,003)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		2,002	4,125	6,127	(9,795)	(68,208)	(78,003)
Reconciliation of funds							
Balances brought forward at 1 January 2021	13	9,156	27,495	36,651	37,290	77,364	114,654
Balances carried forward at 31 December 2021		11,158	31,620	42,778	27,495	9,156	36,651

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 25 October 2022 and signed on its behalf by:


Eileen Brophy
Director


Matthew Mulvey
Director


Carlow & South Leinster Rape Crisis Centre CLG SUMMARY INCOME AND EXPENDITURE ACCOUNT


for the financial year ended 31 December 2021

	Statement of Financial Activities	2021 €	2020 €
Gross income	Unrestricted funds	39,193	
	Restricted funds	249,310	
		<u>288,503</u>	<u>210,701</u>
Total income		288,503	210,701
Total expenditure		(282,376)	(288,704)
Net income/(expenditure)		6,127	(78,003)

The charity has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Directors on 25 October 2022 and signed on its behalf by:


 Eileen Brophy
 Director


 Matthew Mulvey
 Director

Carlow & South Leinster Rape Crisis Centre CLG

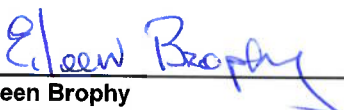
BALANCE SHEET


as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	8	8,176	7,043
Current Assets			
Debtors	9	5,342	12,518
Cash at bank and in hand		39,553	23,039
		44,895	35,557
Creditors: Amounts falling due within one year	10	(10,293)	(5,949)
Net Current Assets		34,602	29,608
Total Assets less Current Liabilities		42,778	36,651
Funds			
Restricted trust funds		31,620	9,156
General fund (unrestricted)		11,158	27,495
Total funds	13	42,778	36,651

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 25 October 2022 and signed on its behalf by:


Eileen Brophy
Director


Matthew Mulvey
Director

Carlow & South Leinster Rape Crisis Centre CLG

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		6,127	(78,003)
Adjustments for:			
Depreciation		3,220	3,416
		<u>9,347</u>	<u>(74,587)</u>
Movements in working capital:			
Movement in debtors		7,176	(7,520)
Movement in creditors		4,344	2,409
		<u>20,867</u>	<u>(79,698)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(4,353)	-
		<u>16,514</u>	<u>(79,698)</u>
Net increase in cash and cash equivalents		16,514	(79,698)
Cash and cash equivalents at 1 January 2021		23,039	102,737
Cash and cash equivalents at 31 December 2021	15	39,553	23,039

Carlow & South Leinster Rape Crisis Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

Carlow & South Leinster Rape Crisis Centre CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is 72 Tullow Street, Carlow, R93 E6D2 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

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 on the going concern basis 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".

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Carlow & South Leinster Rape Crisis Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Income

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

Income from charitable activities

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

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

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

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

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

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

Expenditure

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

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:

Fixtures, fittings and equipment - 20% Straight line

Debtors

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

Cash at bank and in hand

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

Carlow & South Leinster Rape Crisis Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. INCOME					
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
	Donations and legacies	<u>1,090</u>	<u>-</u>	<u>1,090</u>	<u>-</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
	Income from charitable activities	<u>38,103</u>	<u>249,310</u>	<u>287,413</u>	<u>210,701</u>

Carlow & South Leinster Rape Crisis Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Expenditure on charitable activities	226,331	3,220	42,797	272,348	288,704
Governance Costs (Note 4.2)	-	-	10,028	10,028	-
	<u>226,331</u>	<u>3,220</u>	<u>52,825</u>	<u>282,376</u>	<u>288,704</u>

4.2 GOVERNANCE COSTS

	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Charitable activities - governance costs	-	-	10,028	10,028	-
	<u>-</u>	<u>-</u>	<u>10,028</u>	<u>10,028</u>	<u>-</u>

Included in governance costs are amounts payable to the company auditor/independent examiner as follows:

- statutory audit/independent examination: €3,916
- other assurance services €Nil
- tax advisors services €Nil
- other financial services €Nil

4.3 SUPPORT COSTS

	Charitable Activities €	Governance Costs €	2021 €	2020 €
Support	42,797	739	43,536	-
Governance	-	9,289	9,289	-
	<u>42,797</u>	<u>10,028</u>	<u>52,825</u>	<u>-</u>

5. ANALYSIS OF SUPPORT COSTS

	2021 €	2020 €
Support	43,536	-
Governance	9,289	-
	<u>52,825</u>	<u>-</u>

6. NET INCOME

	2021 €	2020 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	3,220	3,416
	<u>3,220</u>	<u>3,416</u>

Carlow & South Leinster Rape Crisis Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2021 Number	2020 Number
Administration	7	7

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	183,804	185,812
Pension costs	9,802	11,644
	193,606	197,456

The number of employees whose total benefits received from the company during the year (excluding employer pension costs) were as follows:

Benefit Amount Bands	Employee Number
€60,000 - €70,000	Nil (2020 - Nil)
€70,000 - €80,000	Nil (2020 - Nil)
Greater than €80,000	Nil (2020 - Nil)

No director received any remuneration, fees or payments from the company during the year.

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2021	22,395	22,395
Additions	4,353	4,353
At 31 December 2021	26,748	26,748
Depreciation		
At 1 January 2021	15,352	15,352
Charge for the financial year	3,220	3,220
At 31 December 2021	18,572	18,572
Net book value		
At 31 December 2021	8,176	8,176
At 31 December 2020	7,043	7,043

9. DEBTORS

	2021 €	2020 €
Trade debtors	1,450	8,120
Other debtors	1,334	1,334
Prepayments	2,558	3,064
	5,342	12,518

Carlow & South Leinster Rape Crisis Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

10. CREDITORS		2021	2020
Amounts falling due within one year		€	€
Taxation and social security costs		4,139	-
Accruals		6,154	5,949
		10,293	5,949

11. State Funding

Agency	Tusla
Government Department	Child and Family Agency
Grant Programme	Community services
Purpose of the Grant	Care and protection of victims of domestic, sexual and gender-based violence (DSGBV)
Term	Annual
Total Fund	€249,310
Expenditure	€248,339
Fund deferred or due at financial year end	€Nil deferred or due at financial year end
Received in the financial year	€249,310 received in the financial year
Capital Grant	Nil
Restriction on use	Retricted to terms of Service Level Agreement

12. RESERVES

	2021	2020
	€	€
At 1 January 2021	36,651	114,654
Surplus/(Deficit) for the financial year	6,127	(78,003)
At 31 December 2021	42,778	36,651

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2020	37,290	77,364	114,654
Movement during the financial year	(9,795)	(68,208)	(78,003)
At 31 December 2020	9,156	27,495	36,651
Movement during the financial year	2,002	4,125	6,127
At 31 December 2021	11,158	31,620	42,778

Carlow & South Leinster Rape Crisis Centre CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted funds					
Restricted	27,495	249,310	245,185	-	31,620
Unrestricted funds					
Unrestricted General	9,156	39,193	37,191	-	11,158
Total funds	36,651	288,503	282,376	-	42,778

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	8,176	44,895	(10,293)	42,778
	8,176	44,895	(10,293)	42,778

14. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one 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 € 1.27.

15. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	39,553	23,039

16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 25 October 2022.

CARLOW & SOUTH LEINSTER RAPE CRISIS CENTRE CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

Carlow & South Leinster Rape Crisis Centre CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 December 2021

	Schedule	2021 €	2020 €
Income		288,503	210,701
Charitable activities and other expenses	1	(282,376)	(288,704)
Net surplus/(deficit)		6,127	(78,003)

Carlow & South Leinster Rape Crisis Centre CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2021

	2021	2020
	€	€
Expenses		
Wages and salaries	183,804	185,812
Staff defined contribution pension costs	9,802	11,644
Staff training	18,148	21,530
Rent payable	16,800	16,800
Insurance	2,729	2,638
Light and heat	3,607	4,001
Cleaning	1,679	7,772
Repairs and maintenance	1,691	1,580
Printing, postage and stationery	13,299	12,128
Telephone	5,784	3,568
Computer costs	3,444	-
Travelling and entertainment	5,177	4,851
Legal and professional	6,112	7,631
Auditor's/Independent Examiner's remuneration	3,916	3,098
Bank charges	125	140
General expenses	3,039	2,095
Depreciation	3,220	3,416
	<u>282,376</u>	<u>288,704</u>