

**Company registration number: 242357**

**Cork Rape Crisis Centre CLG  
Trading as Sexual Violence Centre Cork**

**Financial statements**

**for the financial period ended 31 December 2020**

## **Cork Rape Crisis Centre CLG**

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**Cork Rape Crisis Centre CLG**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors / Trustees</b>	Anne McCarthy Vittorio Bufacchi Noirin Fleming Catherine O'Sullivan (Chairperson) Nura Hagi Mary Brosnan
<b>Secretary</b>	Olive Long
<b>Company number</b>	242357
<b>Charity Tax number</b>	CHY5951
<b>Registered office</b>	5 Camden Place Camden Quay Cork
<b>Business address</b>	5 Camden Place Camden Quay Cork
<b>Auditor</b>	Gordon, Lane & Co. Hanover House 85-89 South Main Street Cork
<b>Bankers</b>	Allied Irish Bank Patrick Street Cork  Permanent TSB Lapps Quay Cork
<b>Solicitors</b>	JW O'Donovan 53 South Mall Cork

## **Cork Rape Crisis Centre CLG**

### **Directors / Trustees report (continued)**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31/12/20.

#### **Reference and Administration details**

Cork Rape Crisis Centre is a company incorporated under the Companies Act 2014 and is limited by guarantee registered under company number 242357. The company is a registered charity, number 9591. The company trades under the name Sexual Violence Centre Cork.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity number CHY9591 and is registered with the Charities Regulatory Authority. The Charity has a total of 7 trustees.

CEO - Mary Crilly

Details of external advisors engaged by the company are as follows:

Bankers	Allied Irish Bank, Patrick Street, Cork
Auditors	Gordon, Lane & Co., Hanover House, 85-89 South Main Street, Cork
Solicitors	JW O'Donovan, 53 South Mall, Cork

#### **Directors / Trustees**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Anne McCarthy  
Vittorio Bufacchi  
Noirin Fleming  
Catherine O'Sullivan  
Nura Hagi  
Mary Brosnan

#### **Name of Grant**

Section 56/CYPSC/Counselling/FRC

#### **Name of Grantor**

TUSLA – Child and Family Agency

#### **Principal activities & Objectives**

The principal activity of the company is the provision of practical help and support for people who have been raped or sexually abused. The operations are funded in part by TUSLA. Funding has been agreed for the coming financial period and is reviewed annually.

SVCC aims are:

- To work towards the elimination of sexual violence in society, and
- To provide the highest quality of service provision to victims of violence.

## **Cork Rape Crisis Centre CLG**

### **Directors / Trustees report (continued)**

#### **Objectives**

The SVCC strives towards the elimination of sexual violence in society through the following aims and objectives:

- The Centre will endeavour to raise public awareness about the issues of sexual and domestic violence in society and work towards its elimination.
- Strict confidentiality in relation to clients will be maintained at all times.
- All information and data issuing from the Centre will be presented in a manner that will always maintain strict confidentiality.
- All publicity, PR and media contact will be the responsibility of the CEO or a designated person
- All education, training and awareness raising activities will be done in a professional manner reflecting best practice.
- All education, training and awareness raising activities will reflect the Centre's agreed, considered opinions.

#### **Long Term / Future aim**

- See forthcoming Strategic plan

#### **Volunteer's policy and procedures**

##### *Recruitment and selection of volunteers*

This Centre recruits volunteers in a fair, consistent and professional manner and is committed to equality of opportunity at all stages of the recruitment and selection process as well as during the period of volunteering.

##### *Short-term and Long-term Volunteers*

Our Centre sometimes utilises volunteers/ interns to complete a specific short-term project or to undertake other short-term work. Short-term work means a period of six months or less. None of these short-term projects or work involves direct contact with survivors or supporters utilising our services. Long term volunteers are those recruited for longer than six months. Frequently long-term volunteers have a role that involves direct contact with survivors and supporters.

##### *Advertising volunteer roles*

Volunteers will be recruited on a pro-active basis from the widest practicable field, using appropriate publicity avenues. All advertisements and information sent out to applicants concerning available positions will make reference to our commitment to equal opportunities. This can include, but is not limited to, the following:

- Raise awareness of volunteering opportunities through local voluntary, community and other groups.
- Display promotional posters in public settings throughout the local and County area.
- Use word of mouth.
- Establish links with schools, colleges, local companies, etc.
- Inclusion in this organisation's publications, on our website and via social media.
- Issue pro-active press releases to local groups and media.

## Cork Rape Crisis Centre CLG

### Directors / Trustees report (continued)

- Feature volunteering with our organisation during talks and presentations to organisations, local businesses and groups etc.

#### *Recruitment and Selection*

- Volunteers will be recruited from as diverse a range of people as possible. Selection will be based on suitability regarding competencies that include experience, abilities and qualifications.
- A person specification will be drawn up for each post to be filled, describing the experience, skills, qualifications, knowledge and personal qualities required to carry out the role satisfactorily. This ensures that clear criteria are agreed, prior to the recruitment process, against which all applicants will be assessed.
- Long-term volunteers will be recruited, utilising a specific job description and list of required and desirable qualifications and experience. A role description will be drawn up for each post to be filled, detailing the core responsibilities and tasks relating to the position. This role description will be sent to all interview candidates.
- A letter will be sent to unsuccessful candidates.
- A written record will be kept of the assessments made for each applicant for at least six months after a letter is sent to unsuccessful candidates. The written record for the successful candidate will be placed in their personnel file.

#### *Application, Interviews and Garda vetting*

All long-term volunteer applicants will be requested to complete an application form which are available upon request. Where necessary, enquiries from those interested in becoming long-term volunteers will be kept on file, with the individual invited to apply when training appropriate for the role becomes available. Eligible applicants will then be interviewed. The interview is an essential step in the volunteer screening and selection process and provides an opportunity for both the organisation and volunteer to learn more about one another. Where possible, not less than two people will conduct the short-listing and interviewing of the candidates. Decisions will be based upon the agreed criteria outlined in the person specification and/ or role description. The interview panel will be given guidelines outlining good interview practice and the prevention of discrimination.

Like other volunteer-involving organisations, we work hard to support and empower the most vulnerable members of our communities. Therefore, we have safeguards in place to make sure everyone is treated in a safe and respectful way that does not expose them to unnecessary risk. This is particularly important as we provide services to children and vulnerable adults. Therefore, it is necessary that we check references and conduct Garda vetting processes where required, with the permission of potential volunteers. If accepted, and the role requires it, prospective volunteers will be informed in advance of such vetting and if they refuse to grant permission, they will not be placed.

In seeking information from volunteers about criminal convictions (or the fact that they have been charged with an offence or given the benefit of the Probation of Offenders Act 1907 (as amended)) this organisation complies with data protection law is aware of the limitations on the circumstances in which it is possible to process such information (e.g. see section 55 of the Data Protection Act 2018). This organisation also has due regard to the provisions of the Criminal Justice (Spent Convictions and Certain Disclosures) Act 2016 (as amended).

## **Cork Rape Crisis Centre CLG**

### **Directors / Trustees report (continued)**

#### **Reserves Policy**

The Board requires the SVCC to have reserves of at least six months and work towards having one year's reserve as per good corporate governance.

#### **Investment Policy**

The trustees do not have the freedom of the Grantor to make significant investments in property, tangible assets, software or IT systems without the prior approval of the Grantor the TUSLA.

#### **Achievements and performance**

Main achievements in the year

2019 Annual report:

- SVCC provided services to 580 people
- 358 people made contact with the SVCC for the first time
- There was an increase in people under 18 years accessing our services; 37% of clients were students at third level education
- Continued raising awareness about sexual violence through the organisation of and participation in events as well the following campaigns: Ask for Angela; Fixed It; V Day
- SVCC was involved in the establishment of Cork Against Human Trafficking (CAHT)
- Participated in the international Convey Project aimed at changing the attitudes and behaviour of young people through the use of digital education
- SVCC is a member of Wave and in October 2019, CEO Mary Crilly spoke at the WAVE Conference in Estonia

#### **Structure, Governance and Management**

Before recruiting a new member, the Board should consider what is working well with the current Board and what could work better. It should also be mindful of what skills, experience and knowledge are available to it already from existing members and if there are any current gaps in skills and competencies.

This process would normally be led by the Chairperson and should help to identify any competency/skills gaps on the Board. Questions to ask as part of this process before recruiting a new Board member might include:

- In what ways is the Board working well at present?
- In what ways is the Board not working well?
- What improvements can the board make to how it works, before taking on a new charity trustee?
- What skills, experience, knowledge and qualifications are currently available to the Board from existing charity trustees?
- Succession Planning: If any of the existing members are stepping down in the near future, what gaps in skills, experience and knowledge will need to be replaced?
- What skills, experience and knowledge are missing and what are the priority areas for the Board when looking to appoint a new member?
- Other issues to consider when recruiting new charity trustees include:
- Making sure that the appointment of new charity trustees is in accordance with the requirements of this organisation's governing document and charity law.
- The potential to use new or additional methods of searching for new charity trustees in order to draw from a bigger pool of potential trustees.
- Instead of asking people already known to this organisation, consider advertising a vacancy on our website, local notice boards or newsletters, colleges and universities, Boardmatch

## **Cork Rape Crisis Centre CLG**

### **Directors / Trustees report (continued)**

ww.boardmatch.ie), Volunteer Ireland (www.volunteer.ie) or other forums and social media sites as appropriate.

- Create an informative role description which includes an indication of the time commitment expected from prospective Board members and any specific duties attached to the role.
- Create an informative role description which includes an indication of the time commitment expected from prospective Board members and any specific duties attached to the role.
- Make sure prospective Board members know how long their appointment is for if there is a maximum time limit.
- Prospective members should be informed of any Board sub-committees and any expectations for them to serve on at least one. Sub-committees may include finance sub-committees, communications sub-committees, planning sub-committees etc. Board members may have skills and expertise that are useful for particular sub- committees.
- Consider notifying unsuccessful candidates and thanking them for their interest.
- Consider whether an unsuccessful candidate may have skills or experience that would enable them to make a valuable contribution to any of the sub- committees.
- Following the appointment of a new Board member, the Board must ensure that:
  - The details of a newly appointed member are entered in the Public Register of Charities as soon as possible.
  - The details of the newly appointed member are provided to the Companies Registration Office

### **Likely future developments**

### **Principal risks and uncertainties**

Please see the Risk Management Policies and Procedures in the Corporate Governance Policies and Procedures for the following:

- Operational / internal risk
- Reputational risk

### **Events after the Balance Sheet date**

There were no significant changes or events between the Balance Sheet date and the date of signing this report

### **Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 5 Camden Place, Camden Quay, Cork.

### **Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:



**Cork Rape Crisis Centre CLG**

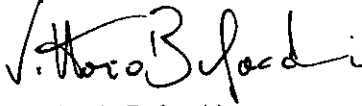
**Directors / Trustees report (continued)**

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

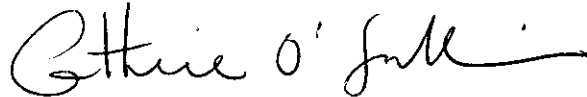
**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Gordon, Lane & Co. Statutory Audit Firm, Hanover House, 85-89 South Main Street, Cork have indicated their willingness to continue in office.

This report was approved by the board of directors on 17th May 2021 and signed on behalf of the board by:



Vittorio Bufacchi  
Director



Catherine O'Sullivan  
Director

## **Cork Rape Crisis Centre CLG**

### **Directors / Trustees responsibilities statement**

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

Irish company law requires the directors to prepare financial statements for each financial period. 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments 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 business.

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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the 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.

**Independent auditor's report to the members of  
Cork Rape Crisis Centre CLG**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Cork Rape Crisis Centre CLG for the financial period ended 31/12/20 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31/12/20 and of its loss for the financial period 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 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 in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard 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***

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

***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.

In connection with our audit of the financial statements, 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 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 inconsistency 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.

**Independent auditor's report to the members of  
Cork Rape Crisis Centre CLG (continued)**

***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' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

***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 material misstatements in the directors' 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 made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 the management either intends 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.

**Independent auditor's report to the members of  
Cork Rape Crisis Centre CLG (continued)**

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

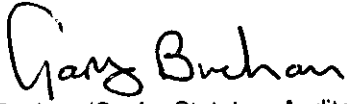
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.

***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.

**Independent auditor's report to the members of  
Cork Rape Crisis Centre CLG (continued)**



Gary Buchan (Senior Statutory Auditor)

For and on behalf of  
Gordon, Lane & Co.  
Statutory Auditors & Certified Public Accountants  
Hanover House  
85-89 South Main Street  
Cork  
17th May 2021

**Cork Rape Crisis Centre CLG**

**Statement of Financial Activities (Including the Income and Expenditure Account)  
For the Year ended 31 December 2020**

	Restricted Funds	Unrestricted Funds	2020 €	2019 €
<b>Income from</b>				
TUSLA funding	325,992	-	325,992	320,650
Donations & fundraising	-	19,019	19,019	34,762
Other Income	-	5,000	5,000	26,000
<b>Total Income</b>	<b>325,992</b>	<b>24,019</b>	<b>350,011</b>	<b>381,412</b>
<b>Expenditure on</b>				
Operational costs	313,339	41,789	355,128	357,389
Depreciation	-	689	689	2,575
<b>Total Expenditure</b>	<b>313,339</b>	<b>42,478</b>	<b>355,817</b>	<b>359,964</b>
<b>Net Income</b>	<b>12,653</b>	<b>(18,459)</b>	<b>5,806</b>	<b>21,718</b>
<b>Other recognised gains / losses:</b>	-	-	-	-
<b>Net movement in funds</b>	<b>12,653</b>	<b>(18,459)</b>	<b>5,806</b>	<b>21,718</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	17,909	66,595	84,504	62,786
<b>Total funds carried forward</b>	<b>30,562</b>	<b>48,136</b>	<b>78,698</b>	<b>84,504</b>

**Cork Rape Crisis Centre CLG**

**Statement of income and retained earnings  
Financial period ended 31/12/20**

	<b>Year ending 31/12/20 €</b>	<b>Year ending 31/12/19 €</b>
Deficit for the financial period	(5,806)	21,718
<b>Retained surplus at the start of the financial period</b>	<u>84,504</u>	<u>62,786</u>
<b>Retained surplus at the end of the financial period</b>	<u><u>78,698</u></u>	<u><u>84,504</u></u>

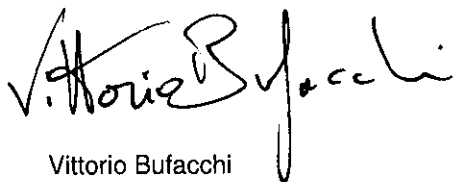


**Cork Rape Crisis Centre CLG**

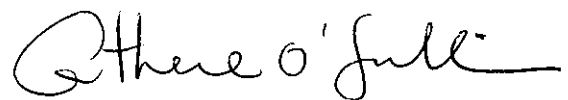
**Balance sheet  
As at 31/12/20**

		31/12/20		31/12/19	
Note	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	9	169,775		165,284	
		169,775		165,284	
<b>Current assets</b>					
Cash at bank and in hand		90,019		106,683	
		90,019		106,683	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	(31,160)		(37,527)	
<b>Net current assets</b>			58,859		69,156
<b>Total assets less current liabilities</b>			228,634		234,440
<b>Net assets</b>			228,634		234,440
<b>Total funds and reserves</b>					
Revaluation reserve	13		149,936		149,936
Reserves	13		78,698		84,504
<b>Total funds of charity</b>			228,634		234,440

These financial statements were approved by the board of directors on 17th May 2021 and signed on behalf of the board by:



Vittorio Bufacchi  
Director



Catherine O'Sullivan  
Director

**The notes on pages 17 to 23 form part of these financial statements.**

**Cork Rape Crisis Centre CLG**

**Statement of cash flows  
Financial period ended 31/12/20**

	<b>Year ending 31/12/20 €</b>	<b>Year ending 31/12/19 €</b>
<b>Cash flows from operating activities</b>		
(Loss)/profit for the financial period	(5,806)	21,718
<i>Adjustments for:</i>		
Depreciation of tangible assets	689	2,575
<i>Changes in:</i>		
Trade and other creditors	(6,367)	(824)
Cash generated from operations	<u>(11,484)</u>	<u>23,469</u>
Net cash (used in)/from operating activities	<u>(11,484)</u>	<u>23,469</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>(5,179)</u>	<u>(159)</u>
Net cash used in investing activities	<u>(5,179)</u>	<u>(159)</u>
<b>Cash flows from financing activities</b>		
Proceeds from loans from group undertakings	-	(1,504)
Net cash used in financing activities	<u>-</u>	<u>(1,504)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(16,663)</b>	<b>21,806</b>
<b>Cash and cash equivalents at beginning of financial period</b>	<b>106,683</b>	<b>84,877</b>
<b>Cash and cash equivalents at end of financial period</b>	<b><u>90,020</u></b>	<b><u>106,683</u></b>

## **Cork Rape Crisis Centre CLG**

### **Notes to the financial statements Financial period ended 31/12/20**

#### **1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 5 Camden Place, Camden Quay, Cork.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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. As noted below, 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.

#### **3. Accounting policies**

##### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Certified Public Accountants Ireland] as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

## Cork Rape Crisis Centre CLG

### Notes to the financial statements (continued) Financial period ended 31/12/20

#### Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- 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 and legacies. 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 and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities 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. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts.

#### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## **Cork Rape Crisis Centre CLG**

### **Notes to the financial statements (continued) Financial period ended 31/12/20**

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.50% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **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.

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.

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.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

## Cork Rape Crisis Centre CLG

### Notes to the financial statements (continued) Financial period ended 31/12/20

#### 4. Limited by guarantee

The Company is a Company Ltd by Guarantee or CLG as in accordance with the requirements of the Companies Act 2014. Members liability in a winding up situation is limited to €2.00 per member.

#### 5. Income

Turnover arises from:

	2020	2019
	€	€
TUSLA Grant funding	325,993	320,650
Donations & fundraising	19,018	34,762
RUHAMA	5,000	-
Victims Commission	-	26,000
	<u>350,011</u>	<u>381,412</u>

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

#### 6. Operating surplus

Operating surplus is stated after charging/(crediting):

	2020	2019
	€	€
Depreciation of tangible assets	689	2,575
Fees payable for the audit of the financial statements	4,000	4,000
	<u>4,689</u>	<u>6,575</u>

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial period ended 31/12/20**

**7. Staff costs**

The average number of persons employed by the company during the financial period, including the directors, was as follows:

	<b>2020</b>	2019
	<b>Number</b>	Number
Administrative	1	1
Counsellors	3	3
	<u>4</u>	<u>4</u>

The aggregate payroll costs incurred during the financial period were:

	<b>2020</b>	2019
	€	€
Wages and salaries	189,682	175,094
Social insurance costs	13,873	13,267
Other retirement benefit costs	12,000	12,900
	<u>215,555</u>	<u>201,261</u>

	<b>2020</b>	2019
	<b>Number</b>	Number
Number of staff whose total employee benefits exceeds €60,000	1	1

**8. Appropriations of surplus and deficit**

	<b>2020</b>	2019
	€	€
At the start of the financial period	84,504	62,786
Surplus for the financial period	(5,806)	21,718
<b>At the end of the financial period</b>	<u>78,698</u>	<u>84,504</u>

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial period ended 31/12/20**

**9. Tangible assets**

	Freehold property	Office equipment	Fixtures, fittings and equipment	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 01/01/20	267,696	117,381	50,221	435,298
Additions	-	3,083	2,096	5,179
<b>At 31/12/20</b>	<u>267,696</u>	<u>120,464</u>	<u>52,317</u>	<u>440,477</u>
<b>Depreciation</b>				
At 01/01/20	102,452	117,381	50,181	270,014
Charge for the financial period	-	385	303	688
<b>At 31/12/20</b>	<u>102,452</u>	<u>117,766</u>	<u>50,484</u>	<u>270,702</u>
<b>Carrying amount</b>				
<b>At 31/12/20</b>	<u>165,244</u>	<u>2,698</u>	<u>1,833</u>	<u>169,775</u>
At 31/12/19	<u>165,244</u>	<u>-</u>	<u>40</u>	<u>165,284</u>

**10. Creditors: amounts falling due within one year**

	<b>2020</b>	2019
	€	€
Trade creditors	1,682	1,771
Tax and social insurance: PAYE and social welfare	15,767	22,045
Accruals	13,711	13,711
	<u>31,160</u>	<u>37,527</u>

**11. Employee benefits**

The amount recognised in profit or loss in relation to defined contribution plans was €12,000 (2019: €12,900).

**12. Financial instruments**

The Company, a CLG by definition, does not carry any financial instruments



**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial period ended 31/12/20**

**13. Reserves**

Reserves are made up of a Revaluation Reserve and Restricted / Unrestricted Reserves as per the Balance Sheet.

These reserves are split as follows:

	<b>2020</b>	<b>2019</b>
	€	€
Revaluation reserve	149,936	149,936
Restricted reserves	30,562	17,909
Unrestricted reserves	48,136	66,595
	<b>228,634</b>	<b>212,722</b>

Restricted Reserves held at the year-end of €30,562 represents unspent TUSLA funding as agreed. This primarily relates to unspent amounts on Salaries and Pensions.

Unrestricted Reserves held as at the year-end of €48,136 represent approximately 2 months cash flow and is not in line with the Reserve policy. Reserves held are sufficient to safeguard the continuity of the operations of the SVCC.

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total</b>
	€	€	€
At the start of the year	17,909	66,595	84,504
Transfer between funds	-	-	-
Income	325,993	24,018	350,011
Expenditure	313,339	42,478	355,817
At the end of the year	<b>30,562</b>	<b>48,136</b>	<b>78,698</b>

**14. Related party transactions**

During the financial period the company did not enter into any transactions with related parties:

**15. Controlling party**

The Company is a Company Ltd by Guarantee has does not have a controlling party interest.

**16. Approval of financial statements**

The board of directors approved these financial statements for issue on .

**Cork Rape Crisis Centre CLG**

**The following pages do not form part of the statutory accounts.**

## Cork Rape Crisis Centre CLG

### Segmented accounts expenditure Financial year ended 2020

The Funder - TUSLA-Child and Family Agency  
 Grant Type - Section 56/CYPSC/Counselling/FRC  
 Purpose of Funds - Staffing costs / Wrap around supports / early interventions  
 Value and term - €320,650 2020 SLA  
 Additional Funding - approved Covid expenses €5,342  
 Amount spent - €313,339 see schedule below  
 Amount deferred to 2021- €12,653

	TUSLA €	Other €	Total €
Salaries and pensions	193,548	22,007	215,555
Covid related expenditure ***	5,342	0	2,308
Staffing costs	1,142	0	1,142
Awareness raising	0	8,517	8,517
EU Project expenditure	0	0	-
CAHT / AHTU	0	0	-
Service charges	1,370	0	1,370
Insurance	13,825	0	13,825
Light & heat	5,035	0	5,035
Repairs and maintenance	6,586	0	6,586
Cleaning	3,600	0	3,600
Printing, postage and stationary	4,279	0	4,279
Subscriptions	2,504	0	2,504
Advertising	0	1,664	1,664
Telephone	5,475	0	5,474
IT, Website cost and Social Media management	3,958	6,675	10,633
Travel costs	649	0	649
Legal and professional	6,347	5,959	12,306
Counselling	51,400	0	51,400
Supervision	2,990	0	2,990
Audit fees	4,000	0	4,000
Bank charges	407	0	407
Client activities and general services	882	0	882
Depereciation	0	689	689
	<u>313,339</u>	<u>45,511</u>	<u>355,815</u>

\*\*\* The remaining spend on Covid Related Expenditure was for equipment that was capitalised in the Balance Sheet