

**Company registration number: 242357**

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

**Financial statements**

**for the financial year ended 31 December 2023**

## **Cork Rape Crisis Centre CLG**

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

**Directors and other information**

<b>Directors</b>	Catherine O'Sullivan (Chairperson) Vittorio Bufacchi Mary Brosnan (resigned 13th Dec 2023) Olive Long Nura Hagi Barry McPolin Honor Carroll (appointed 15th Jan 2024) Lanlih Keane (appointed 15th Jan 2024)
<b>Secretary</b>	Olive Long
<b>Company number</b>	242357
<b>Charity Tax number</b>	CHY5951
<b>Registered Charity number</b>	20023973
<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

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

**Directors and other information (continued)**

**Solicitors**

JW O'Donovan  
53 South Mall  
Cork

## **Cork Rape Crisis Centre CLG**

### **Directors / Trustees report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31/12/23.

#### **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 six 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:

Vittorio Bufacchi  
Catherine O'Sullivan (Chairperson)  
Nura Hagi (resigned 8<sup>th</sup> May 2023)  
Mary Brosnan (resigned 11<sup>th</sup> December 2023)  
Olive Long  
Barry McPolin

#### **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.

The 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)**

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.
- 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

## **Cork Rape Crisis Centre CLG**

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

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).

#### **Reserves Policy**

The Board requires the SVCC to have reserves of at least six months and is working towards this goal.

#### **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**

Data from 2023 is being compiled, but in our 2022 Annual Report it was reported that:

- SVCC provided services to 493 people, and
- 406 people were new clients.

## **Cork Rape Crisis Centre CLG**

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

In 2023, the SVCC welcomed the introduction of stalking and harassment offences with the Criminal Justice (Miscellaneous) Provisions Act 2023. The SVCC played a pivotal role in campaigning for the introduction of these offences and has established itself, through Stalking in Ireland, as a centre of excellence and expertise in supporting those who experience stalking. This expertise has developed over several years, and the number of clients who seek support services as a result of having been stalked is increasing year-on-year. In 2021, they constituted 6% of our clients and 11% in 2022.

In 2021, Safegigs Ireland was launched. In 2022, The Department of Justice provided funding to support this initiative which enabled its continued growth in terms of visibility and impact in 2023. Safegigs volunteers attended large festivals, including Electric Picnic, to raise awareness about sexual violence and promote safety from sexual violence in entertainment spaces.

In 2023, the SVCC expanded its role as a community hub, providing a place for members of the community to connect with one another and encourage such connections particularly amongst people who were still wary of gatherings post-Covid. These events included alcohol-free music evenings.

#### **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 ([www.boardmatch.ie](http://www.boardmatch.ie)), Volunteer Ireland ([www.volunteer.ie](http://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.

## **Cork Rape Crisis Centre CLG**

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

- 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**

The Board do not anticipate any significant changes to the SVCC principal activity in the coming period.

#### **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:

- 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.

**Cork Rape Crisis Centre CLG**

**Directors / Trustees report (continued)**

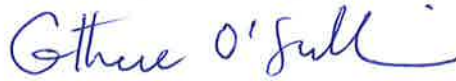
**Auditors**

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 7<sup>th</sup> May 2024 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 year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and 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 (the 'company') for the financial year ended 31/12/23 which comprise the profit and loss account, statement of comprehensive income, balance sheet, statement of changes in equity, 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 31/12/23 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of 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 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.

**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 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 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

07/05/24

**Cork Rape Crisis Centre CLG**  
**(A Company Limited by Guarantee not having Share Capital)**

**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the Year ended 31 December 2023**

	<b>Restricted 2023 €</b>	<b>Unrestricted 2023 €</b>	<b>Total 2023 €</b>	<b>Restricted 2022 €</b>	<b>Unrestricted 2022 €</b>
<b>Income Resources</b>					
TUSLA funding	387,105	-	387,105	327,063	-
DOJ funding	188,148	-	188,148	55,800	-
Cork City Council	-	1,500	1,500	-	-
Donations & fundraising	-	26,791	26,791	-	37,149
Other income	-	30,423	30,423	-	-
<b>Total incoming resources</b>	<b>575,253</b>	<b>58,714</b>	<b>633,967</b>	<b>382,863</b>	<b>37,149</b>
<b>Resources expended</b>					
Operational costs	377,304	29,299	406,603	385,513	20,281
TUSLA stalking	1,525	671	2,196		
DOJ expenses	139,787		139,787		
Depreciation	-	1,005	1,005		688
<b>Total outgoing resources</b>	<b>518,616</b>	<b>30,975</b>	<b>549,591</b>	<b>385,513</b>	<b>20,969</b>
<b>Net incoming / outgoing resources</b>	<b>56,637</b>	<b>27,739</b>	<b>84,376 -</b>	<b>2,650</b>	<b>16,180</b>
Recouped (TUSLA)	-	-	-	30,000	-
<b>Net movement in funds</b>	<b>56,637</b>	<b>27,739</b>	<b>84,376 -</b>	<b>32,650</b>	<b>16,180</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward	20,128	106,200	126,328	52,778	90,020
<b>Total funds carried forward</b>	<b>76,765</b>	<b>133,939</b>	<b>210,704</b>	<b>20,128</b>	<b>106,200</b>

**Cork Rape Crisis Centre CLG**

**Statement of comprehensive income**  
**Financial year ended 31/12/23**

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Profit for the financial year	84,377	36,308
Revaluation of tangible assets	434,755	-
<b>Total comprehensive income for the financial year</b>	<b>519,132</b>	<b>36,308</b>

# **Cork Rape Crisis Centre CLG**

## **Balance sheet As at 31/12/23**

	Note	2023 €	€	2022 €	€
<b>Fixed assets</b>					
Tangible assets	9	604,684		168,398	
			604,684		168,398
<b>Current assets</b>					
Debtors	10	1,403		-	
Cash at bank and in hand		232,754		154,151	
		234,157		154,151	
<b>Creditors: amounts falling due within one year</b>	11	(43,445)		(46,285)	
<b>Net current assets</b>			190,712		107,866
<b>Total assets less current liabilities</b>			795,396		276,264
<b>Net assets</b>			795,396		276,264
<b>Capital and reserves</b>					
Revaluation reserve	13	584,691		149,936	
Reserves	13	210,705		126,328	
<b>Members funds</b>			795,396		276,264

These financial statements were approved by the board of directors on 07/05/24 and signed on behalf of the board by:

Catherine O'Sullivan  
Director

Vittorio Bufacchi  
Director

The notes on pages 19 to 28 form part of these financial statements.

**Cork Rape Crisis Centre CLG**

**Statement of changes in equity  
Financial year ended 31/12/23**

	Revaluation reserve	Profit and loss account	<b>Total</b>
	€	€	€
<b>At 01/01/22</b>	149,936	90,020	239,956
Profit for the financial year		36,308	36,308
<b>Total comprehensive income for the financial year</b>	-	36,308	36,308
<b>At 31/12/22 and 01/01/23</b>	149,936	126,328	276,264
Profit for the financial year		84,377	84,377
Other comprehensive income for the financial year:			
Revaluation of tangible assets	434,755		434,755
<b>Total comprehensive income for the financial year</b>	434,755	84,377	519,132
<b>At 31/12/23</b>	584,691	210,705	795,396

**Cork Rape Crisis Centre CLG**

**Statement of cash flows  
Financial year ended 31/12/23**

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
Surplus / (deficit) for the financial year	84,377	13,530
<i>Adjustments for:</i>		
Depreciation of tangible assets	1,005	688
Accrued expenses/(income)	-	(276)
<i>Changes in:</i>		
Trade and other debtors	(1,403)	-
Trade and other creditors	(2,840)	19,395
Cash generated from operations	<u>81,139</u>	<u>33,337</u>
Net cash from operating activities	<u><u>81,139</u></u>	<u><u>33,337</u></u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(2,535)	-
Net cash (used in)/from investing activities	<u><u>(2,535)</u></u>	<u><u>-</u></u>
<b>Cash flows from financing activities</b>		
Deferred income recouped	-	(30,000)
Net cash used in financing activities	<u><u>-</u></u>	<u><u>(30,000)</u></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	78,604	3,337
<b>Cash and cash equivalents at beginning of financial year</b>	<u>154,151</u>	<u>150,814</u>
<b>Cash and cash equivalents at end of financial year</b>	<u><u>232,755</u></u>	<u><u>154,151</u></u>

## **Cork Rape Crisis Centre CLG**

### **Notes to the financial statements Financial year ended 31/12/23**

#### **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'.

#### **3. Accounting policies and measurement bases**

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

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **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 year ended 31/12/23**

#### **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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are 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.

#### **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.

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/23**

**5. Incoming resources**

Turnover arises from:

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
TUSLA funding	387,105	327,063
DOJ - Victims Commission	26,000	26,000
DOJ - Safe Gigs	55,000	29,800
DOJ - Stalking Ireland	20,800	-
DOJ - Safe Gigs Policies	25,000	-
DOJ - Connect Community Hub	61,348	-
Commissions	26,791	37,149
Cork City Council - conference funding	1,500	-
Other income - insurance rebate	30,423	-
	<u>633,967</u>	<u>420,012</u>

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

**6. Operating surplus / (deficit)**

Operating surplus / (deficit) is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Depreciation of tangible assets	1,005	688
Fees payable for the audit of the financial statements	<u>4,000</u>	<u>4,000</u>

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/23**

**7. Staff costs**

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

	<b>2023</b>	2022
	<b>Number</b>	Number
Administrative	1	1
Counsellors	4	2
	<u>5</u>	<u>3</u>

The aggregate payroll costs incurred during the financial year were:

	<b>2023</b>	2022
	€	€
Wages and salaries	205,511	141,539
Social insurance costs	8,724	1,967
	<u>214,235</u>	<u>143,506</u>

	<b>2023</b>	2022
	€	€
Number of staff whose total employee benefits exceeds €60,000	<u>1</u>	<u>1</u>

No directors and / or trustees are in receipt of any remuneration or any such benefits

**8. Appropriations of surplus and deficit**

	<b>2023</b>	2022
	€	€
At the start of the financial year	126,328	90,020
Surplus / (deficit) for the financial year	<u>84,377</u>	<u>36,308</u>
<b>At the end of the financial year</b>	<u><b>210,705</b></u>	<u><b>126,328</b></u>

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/23**

**9. Tangible assets**

	Freehold property	Office equipment	Fixtures, fittings and equipment	<b>Total</b>
	€	€	€	€
<b>Cost or valuation</b>				
At 01/01/23	267,696	120,464	52,317	440,477
Additions	-	-	2,535	2,535
Revaluation	332,304	-	-	332,304
<b>At 31/12/23</b>	<b>600,000</b>	<b>120,464</b>	<b>54,852</b>	<b>775,316</b>
<b>Depreciation</b>				
At 01/01/23	102,452	118,537	51,090	272,079
Charge for the financial year	-	385	620	1,005
Revaluations	(102,452)	-	-	(102,452)
<b>At 31/12/23</b>	<b>-</b>	<b>118,922</b>	<b>51,710</b>	<b>170,632</b>
<b>Carrying amount</b>				
<b>At 31/12/23</b>	<b>600,000</b>	<b>1,542</b>	<b>3,142</b>	<b>604,684</b>
At 31/12/22	165,244	1,927	1,227	168,398

The freehold property, from where the company operates, at 5 Camden Place, Camden Quay, Cork has been revalued in line with the tangible assets policy. A recent valuation placed on the property, from an independent Auctioneer, valued the premises at €600,000. This valuation is reflected in the asset carrying value and the uplift taken to Revaluation Reserves.

**10. Debtors**

	<b>2023</b>	<b>2022</b>
	€	€
Other debtors	1,403	-

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/23**

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

	<b>2023</b>	2022
	<b>€</b>	€
Trade creditors	2,500	21,490
Amounts owed	14,624	1,954
Tax and social insurance:		
PAYE and social welfare	12,610	9,130
Accruals	13,711	13,711
	<u>43,445</u>	<u>46,285</u>

**Analysis of accruals**

	<b>2023</b>	2022
	<b>€</b>	€
Pensions contributions due	<u>13,711</u>	<u>13,711</u>

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/23**

**12. Government grants**

	<b>2023</b>	2022
	<b>€</b>	<b>€</b>
Deferred at the start of the financial year	20,128	52,778
Grants received or receivable	575,253	382,863
Grant funding spent	(518,616)	(385,513)
Grants repaid	-	(30,000)
	<hr/>	<hr/>
Deferred at the end of the financial year	76,765	20,128
	<hr/>	<hr/>

	<b>Grants</b>	<b>Deferred</b>
	<b>€</b>	<b>€</b>

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 - €387,105 2023 SLA

387,105

31,694

Amount spent - €377,304

Amount deferred to 2024 - €31,694

The Funder - TUSLA Child and Family Agency

Grant Type - Stalking Campaign

Purpose of funds - specific campaign funding

Value and term €0

-

-

Amount spent - €1,525

Amount deferred to 2024 - €0

The Funder - Department of Justice

Grant Type - Victims Commission

Purpose of funds - Services supporting victims of crime

Value and term - €26,000 2023 funding

26,000

(1,285)

Amount spent - €27,800

Amount deferred to 2024 - (€1,215)

The Funder - Department of Justice

Grant Type - Project funding

Purpose of funds - Safegigs Ireland Pilot Project

Value and term - €55,000 2023 funding

55,000

(31,492)

Amount spent - €82,687

Amount deferred to 2024 - (€31,492)

The Funder - Department of Justice

Grant Type - Project funding

Purpose of funds - Stalking Ireland

Value and term - €20,800 2023 funding

20,800

-

Amount spent - €20,800

Amount deferred to 2024 - €0

The Funder - Department of Justice

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/23**

Grant Type - Project funding		
Purpose of funds - Safegigs Ireland Policies		
Value and term - €25,000 2023 funding	25,000	16,500
Amount spent - €8,500		
Amount deferred to 2024 - €16,500		
 The Funder - Department of Justice		
Grant Type - Project funding		
Purpose of funds - Connect Community Hub		
Value and term - €61,348 2023 funding	61,348	61,348
Amount spent - €0		
Amount deferred to 2024 - €61,348		
	<u>575,253</u>	<u>76,765</u>

## Cork Rape Crisis Centre CLG

### Notes to the financial statements (continued) Financial year ended 31/12/23

#### 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:

	2023	2022
	€	€
Revaluation reserve	149,936	149,936
Movement in revaluation reserve <b>Note 9.</b>	434,756	-
Restricted reserves	76,765	20,128
Unrestricted reserves	133,939	106,200
	<u>795,396</u>	<u>276,264</u>

Restricted reserves held at the year-end of €76,765 represents underspent TUSLA funding of €31,694 and Department of Justice underspent funds of €45,071. TUSLA amount relates to deferred income brought forward into 2023 plus underspent once-off funding received during the year for cost of living increases, €7,848. Department of Justice funds held is the aggregate funds from various projects, see Note 11.

Unrestricted reserves held as at the year-end of €133,939 represents approximately four months cash flow. This is currently not in line with the Reserves Policy, noted in the Directors / Trustees Report, that recommends a minimum of six months cash flow be held. However, the reserves held are sufficient to safeguard the continuity of the operations of the SVCC.

	Restricted funds €	Unrestricted funds €	Total €
At the start of the year	20,128	106,200	126,328
Income	575,253	58,714	633,967
Expenditure	(518,616)	(30,975)	(549,591)
At the end of the year	<u>76,765</u>	<u>133,939</u>	<u>210,704</u>

#### 14. Analysis of changes in net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	€	€	€
Cash and cash equivalents	154,151	78,603	232,754

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/23**

**15. Related party transactions**

Key management personnel comprises of the Board of Directors and the CEO

The Board of Directors do not receive remuneration other than the refund of expenses incurred. The total Board expenses reimbursed for the year-ended 31st December 2023 amounted to €0.

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

**16. Controlling party**

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

**17. Tax Clearance**

The company is tax compliant and holds a current Tax Clearance Certificate under its tax registration number 4769070V.

**18. Approval of financial statements**

The board of directors approved these financial statements for issue on 7 May 2024.

**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 2023**

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 - €387,105 2023 SLA  
Stalking Campaign spent - €1,525 see schedule below  
Amount spent - €377,304 see schedule below  
Amount deferred to 2024- €23,846

	<b>TUSLA</b>	<b>Dept of Just</b>	<b>Other</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Salaries and pensions	214,235	-	-	214,235
Admin support	4,571	-	-	4,571
Staffing & recruitment costs	5,974	-	-	5,974
Awareness raising campaigns	-	-	5,042	5,042
Stalking campaign	1,525	20,800	671	22,996
Court accompaniment	-	27,800	-	27,800
Safe Gigs campaign	-	82,687	-	82,687
Safe Gigs Policies	-	8,500	-	8,500
Service charges	1,257	-	-	1,257
Insurance	17,418	-	-	17,418
Light & heat	6,995	-	-	6,995
Repairs and maintenance	51,079	-	-	51,079
Printing, postage and stationary	5,563	-	-	5,563
Subscriptions	2,117	-	-	2,117
40th Anniversary promotion	-	-	5,535	5,535
Telephone & communications	11,377	-	-	11,377
IT & website costs	8,012	-	-	8,012
Travel & conference costs	-	-	5,264	5,264
Legal and professional	4,175	-	13,435	17,610
Counselling	29,400	-	-	29,400
Supervision	9,525	-	-	9,525
Audit fees	4,000	-	-	4,000
Bank charges	488	-	-	488
Client activities and general services	1,118	-	23	1,141
Depreciation	-	-	1,005	1,005
	<u>378,829</u>	<u>139,787</u>	<u>30,975</u>	<u>549,591</u>

# Signature Page

Submission Reference Number:

SR2974119

## Form B1C - Annual Return General

### Related Entity Details

Name (or Proposed Name): CORK RAPE CRISIS CENTRE COMPANY LIMITED BY GUARANTEE  
Number (if applicable): 242357

**Signature of the person(s) who is (are) certifying that the information provided is correct**

*Olive Long*  
Please sign here

OLIVE LONG

Secretary

*25/7/2024*

Date

*Catherine O'Sullivan*  
Please sign here

CATHERINE O'SULLIVAN

Director (Company)

*25/7/2024*

Date

F97CB7740044E905EBE2299478F81D75

### Legal References:

Financial Year from: 01-01-2023 to: 31-12-2023

### **Collective Citations**

Companies Act 2014

Section: 343(4)

***Please note that this submission is late***

