

**Company registration number: 242357**

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

**Financial statements**

**for the financial year ended 31 December 2021**

## **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 Olive Long
<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
<b>Solicitors</b>	JW O'Donovan 53 South Mall Cork

**Cork Rape Crisis Centre CLG  
Company Limited by Guarantee**

**Directors/Trustee's Report**

The Directors present their annual report and the audited financial statements of the Cork Rape Crisis Centre trading as Sexual Violence Centre Cork ("the company" or "the Centre") for the financial year ended 31/12/21.

**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  
Nóirín Fleming  
Catherine O'Sullivan  
Nura Hagi  
Mary Brosnan  
Olive Long

**Name of Grant**

Section 56/CYPSC/Counselling/FRC

**Name of Grantor**

TUSLA – Child and Family Agency

## **Cork Rape Crisis Centre CLG Company Limited by Guarantee**

### **Principal Activities and 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 Centre has two main aims:

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

### **Objectives**

- The Centre 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.

### **Future Aims**

- Increased provision of adolescent therapy for victims aged 14 and under.
- The Centre looks forward to 2023 and celebrating 40 years of service provision in Cork City and County.

### **Policies and Procedures**

The Centre has policies and procedures in compliance with the Charities Regulator. Full policies and procedures are available upon request.

### **Reserves Policy**

The Board requires the Centre to have reserves of at least three 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.

## **Cork Rape Crisis Centre CLG Company Limited by Guarantee**

### **Achievements and Performance**

In March 2020, the Centre had to close the door for the first time due to the Covid-19 pandemic. The Centre adapted and continued to provide services and support to victims of sexual violence in new ways – by going online and meeting with clients on Zoom or speaking to them over the phone. Despite the challenges, the Centre continued to provide services to victims of sexual violence, their families, and friends, in addition to supporting professionals and organisations to assist victims.

In 2020, the Centre:

- Answered 2383 calls and texts
- Offered 1659 appointments
- Supported 341 new clients
- Developed several successful campaigns and events, including 'We're Still Here' reminding the public that the Centre has remained open.
- Continued to run successful campaigns like #FixedIt Ireland and Cork Against Human Trafficking.

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

**The Board regularly reviews the required skills and experience of the board.** Before recruiting a new member, the Board considers what is working well with the current Board and what could work better. It is 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. The process for recruit new members is led by the Chairperson. New members are identified through public websites like Boardmatch or by suggestion of an existing Board member.

Following the appointment of a new Board member, the Board ensures 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

### **Board Meetings**

The Board met five times in 2021, using Zoom Video Conferencing as a result of the Covid-19 Pandemic.

### **Compliance**

The Centre is registered as a lobbying organisation on the register of lobbying.ie.

### **Data Protection Act, 2018**

The Centre is committed to ensuring compliance with the Data Protection Act 2018, given the sensitive personal information we deal with on a daily basis. To read more about our data protection policies, visit our website [www.sexualviolence.ie](http://www.sexualviolence.ie).

**Cork Rape Crisis Centre CLG  
Company Limited by Guarantee**

**Child Protection and Safeguarding**

The protection and safeguarding of all children engaged with our organisation is paramount. The Centre is fully compliant with all obligations as required by the Children First Act 2015.

**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**

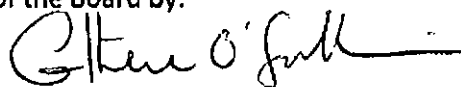
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- 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.

**Auditors**

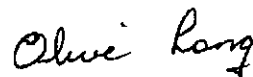
In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Gordon, Lane & Co. Statutory Audit Firm, Hanover House, 85-89 South Main Street, Cork have indicated their willingness to continue in office.

This report was approved by the Board of Directors on 13<sup>th</sup> April 2022 and signed on behalf of the Board by:



Catherine O'Sullivan  
Director

Olive Long  
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 31/12/21 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 31/12/21 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

13th April 2022

**Cork Rape Crisis Centre CLG**

**Statement of Financial Activities (including the Income and Expenditure Account)  
For the Year ended 31 December 2021**

	Restricted Funds	Unrestricted Funds	2021 €	2020 €
<b>Income from</b>				
TUSLA funding	340,650	-	340,650	325,992
Donations & fundraising	-	38,046	38,046	19,019
Other Income	-	29,610	29,610	5,000
<b>Total Income</b>	<b>340,650</b>	<b>67,656</b>	<b>408,306</b>	<b>350,011</b>
<b>Expenditure on</b>				
Operational costs	318,434	25,084	343,518	355,128
Depreciation	-	688	688	689
<b>Total Expenditure</b>	<b>318,434</b>	<b>25,772</b>	<b>344,206</b>	<b>355,817</b>
<b>Net Income</b>	<b>22,216</b>	<b>41,884</b>	<b>64,100</b>	<b>(5,806)</b>
<b>Other recognised gains / losses:</b>	-	-	-	-
<b>Net movement in funds</b>	<b>22,216</b>	<b>41,884</b>	<b>64,100</b>	<b>(5,806)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	30,562	48,136	78,698	84,504
<b>Total funds carried forward</b>	<b>52,778</b>	<b>90,020</b>	<b>142,798</b>	<b>78,698</b>

**Cork Rape Crisis Centre CLG**

**Statement of income and retained earnings  
Financial year ended 31/12/21**

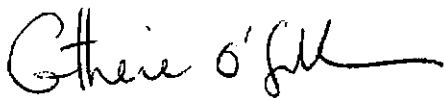
	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Surplus / (deficit) for the financial year	64,100	(5,806)
<b>Retained earnings at the start of the financial year</b>	<u>78,698</u>	<u>84,504</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>142,798</u></u>	<u><u>78,698</u></u>

**Cork Rape Crisis Centre CLG**

**Balance sheet  
As at 31/12/21**

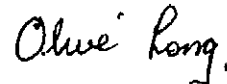
	Note	2021 €	€	2020 €	€
<b>Fixed assets</b>					
Tangible assets	9	<u>169,087</u>		<u>169,775</u>	
			169,087		169,775
<b>Current assets</b>					
Cash at bank and in hand		<u>150,814</u>		<u>90,019</u>	
		150,814		90,019	
<b>Creditors: amounts falling due within one year</b>	10	<u>(27,167)</u>		<u>(31,160)</u>	
<b>Net current assets</b>			<u>123,647</u>		<u>58,859</u>
<b>Total assets less current liabilities</b>			<u>292,734</u>		<u>228,634</u>
<b>Net assets</b>			<u><u>292,734</u></u>		<u><u>228,634</u></u>
<b>Capital and reserves</b>					
Revaluation reserve	12		149,936		149,936
Reserves	12		<u>142,798</u>		<u>78,698</u>
<b>Members funds</b>			<u><u>292,734</u></u>		<u><u>228,634</u></u>

These financial statements were approved by the board of directors on 13th April 2022 and signed on behalf of the board by:



Catherine O'Sullivan  
Director

Olive Long  
Director



The notes on pages 15 to 22 form part of these financial statements.

**Cork Rape Crisis Centre CLG**

**Statement of cash flows  
Financial year ended 31/12/21**

	<b>2021</b>	2020
	€	€
<b>Cash flows from operating activities</b>		
Surplus / (deficit) for the financial year	64,100	(5,806)
<i>Adjustments for:</i>		
Depreciation of tangible assets	688	689
Accrued expenses/(income)	276	-
<i>Changes in:</i>		
Trade and other creditors	(4,269)	(6,367)
Cash generated from operations	<u>60,795</u>	<u>(11,484)</u>
Net cash from/(used in) operating activities	<u>60,795</u>	<u>(11,484)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	-	(5,179)
Net cash from/(used in) investing activities	<u>-</u>	<u>(5,179)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	60,795	(16,663)
<b>Cash and cash equivalents at beginning of financial year</b>	90,019	106,683
<b>Cash and cash equivalents at end of financial year</b>	<u>150,814</u>	<u>90,020</u>



## **Cork Rape Crisis Centre CLG**

### **Notes to the financial statements Financial year ended 31/12/21**

#### **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 Triennial review 2017 amendments to the standard have been early adopted.

#### **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 and 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 31/12/21

#### 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.

## Cork Rape Crisis Centre CLG

### Notes to the financial statements (continued) Financial year ended 31/12/21

#### Financial instruments

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

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

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

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

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

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

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

#### 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.

#### 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 31/12/21**

**5. Turnover**

Turnover arises from:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
TUSLA funding	340,650	325,993
Donations & fundraising	38,046	19,018
RUHAMA	-	5,000
Victims Commission	26,000	-
DRCC	3,610	-
	<u>408,306</u>	<u>350,011</u>

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

**6. Operating profit/(loss)**

Operating profit/(loss) is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Depreciation of tangible assets	688	689
Fees payable for the audit of the financial statements	4,000	4,000
	<u>4,688</u>	<u>4,689</u>

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/21**

**7. Staff costs**

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

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Administrative	1	1
Counsellors	2	3
	3	4
	3	4

The aggregate payroll costs incurred during the financial year were:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Wages and salaries	161,782	189,682
Social insurance costs	6,183	13,873
Other retirement benefit costs	-	12,000
	167,965	215,555
	167,965	215,555

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Number of staff whose total employee benefits exceeds €60,000	1	1

**8. Appropriations of surplus and deficit**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	78,698	84,504
Surplus / (deficit) for the financial year	64,100	(5,806)
<b>At the end of the financial year</b>	<b>142,798</b>	<b>78,698</b>
	<b>142,798</b>	<b>78,698</b>

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/21**

**9. Tangible assets**

	Freehold property	Office equipment	Fixtures, fittings and equipment	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
<b>At 01/01/21 and 31/12/21</b>	<u>267,696</u>	<u>120,464</u>	<u>52,317</u>	<u>440,477</u>
<b>Depreciation</b>				
At 01/01/21	102,452	117,766	50,484	270,702
Charge for the financial year	-	385	303	688
<b>At 31/12/21</b>	<u>102,452</u>	<u>118,151</u>	<u>50,787</u>	<u>271,390</u>
<b>Carrying amount</b>				
<b>At 31/12/21</b>	<u>165,244</u>	<u>2,313</u>	<u>1,530</u>	<u>169,087</u>
At 31/12/20	<u>165,244</u>	<u>2,698</u>	<u>1,833</u>	<u>169,775</u>

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

	<b>2021</b>	2020
	€	€
Trade creditors	679	1,682
Tax and social insurance: PAYE and social welfare	12,501	15,767
Accruals	13,987	13,711
	<u>27,167</u>	<u>31,160</u>

**Analysis of accruals**

	<b>2021</b>	2020
	€	€
Pension contributions due	13,711	13,711
Online advertising	276	-
	<u>13,987</u>	<u>13,711</u>

**11. Employee benefits**

The amount recognised in profit or loss in relation to defined contribution plans was €- (2020: €12,000).

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/21**

**12. Reserves**

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

These reserves are split as follows:

	2021	2020
	€	€
Revaluation reserve	149,936	149,936
Restricted reserves	52,778	30,562
Unrestricted reserves	90,020	48,136
	292,734	228,634

Restricted Reserves held at the year-end of €52,778 represents unspent TUSLA funding as agreed. This primarily relates to unspent amounts from the previous year underspend brought forward and specific campaign funding received in the current year to be spent in the coming year.

Unrestricted Reserves held as at the year-end of €90,020 represent approximately three and a half 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, 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	30,562	48,136	78,698
Transfer between funds	-	-	-
Income	340,650	67,656	408,306
Expenditure	318,434	24,772	344,206
At the end of the year	52,778	90,020	142,978

**13. Analysis of changes in net debt**

	At 1 January 2021	Cash flows	At 31 December 2021
	€	€	€
Cash and cash equivalents	90,019	60,795	150,814

**Cork Rape Crisis Centre CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/21**

**14. Related party transactions**

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

The Board of Directors do not receive any remuneration other than refund of expenses incurred. Total Board expenses for the year ended 31 December 2021 amounted to €0.

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 and does not have a controlling party interest.

**16. Approval of financial statements**

The board of directors approved these financial statements for issue on 13th April 2022.



**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 2021**

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 2021 SLA  
 Additional Funding :  
 Relief staff funding - €8,000  
 Stalking Campaign funding €12,000  
 Amount spent - €318,434 see schedule below  
 Amount deferred to 2022- €22,216

	<b>TUSLA</b>	<b>Other</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Salaries and pensions	164,770	3,195	167,965
Covid related expenditure	5,002	-	5,002
Staffing costs	781	-	781
Awareness raising	-	7,260	7,260
Stalking campaign	4,233	-	4,233
Service charges	838	-	838
Insurance	14,310	-	14,310
Light & heat	4,462	-	4,462
Repairs and maintenance	6,685	-	6,685
Printing, postage and stationary	8,020	-	8,020
Subscriptions	2,951	-	2,951
Advertising	-	-	-
Telephone	8,561	-	8,561
IT, Website cost and Social Media management	3,626	-	3,626
Travel costs	-	-	-
Legal and professional	7,614	13,983	21,597
Counselling	71,700	-	71,700
Supervision	9,820	-	9,820
Audit fees	4,000	-	4,000
Bank charges	431	1	432
Client activities and general services	630	645	1,275
Depreciation	-	688	688
	<u>318,434</u>	<u>25,772</u>	<u>344,206</u>