

**Company registration number: 370363**

**Donegal Domestic Violence Services CLG  
Trading as Donegal Domestic Violence Services Ltd**

**Financial statements**

**for the financial year ended 31 December 2022**

## Donegal Domestic Violence Services CLG

### Contents

	<b>Page</b>
Directors and other information	<b>1 - 2</b>
Directors report	<b>3 - 4</b>
Directors responsibilities statement	<b>5</b>
Independent auditor's report to the members	<b>6 - 9</b>
Income and expenditure account	<b>10</b>
Statement of income and retained earnings	<b>11</b>
Balance sheet	<b>12</b>
Notes to the financial statements	<b>13 - 23</b>

**Donegal Domestic Violence Services CLG**  
**Company limited by guarantee**

**Directors and other information**

**Directors**

Jim McGlynn  
Mary Maguire  
Maire Magenis  
Bernadette Walsh  
Eugene McElroy  
Geetika Upadhyah  
Maura Hickey  
Michael Harrison

**Secretary**

Geetika Upadhyah

**Company number**

370363

**Registered office**

Gloria House  
Lismonaghan  
Letterkenny  
Co. Donegal

**Business address**

Gloria House  
Lismonaghan  
Letterkenny  
Co. Donegal

**Auditor**

SMC Chartered Accountants Ltd  
Unit 3 1st Floor  
Glenview Business Park, Mountain Top  
Letterkenny  
Co. Donegal

**Accountants**

SMC Chartered Accountants Ltd  
Unit 3 1st Floor  
Glenview Business Park, Mountain Top  
Letterkenny  
Co. Donegal

**Donegal Domestic Violence Services CLG**  
**Company limited by guarantee**

**Directors and other information (continued)**

**Bankers**

Bank of Ireland  
Main Street  
Letterkenny  
Co. Donegal

**Solicitors**

Lanigan Clarke Solicitors  
Mc Kendrick Place  
Pearse Road  
Letterkenny  
Co. Donegal

## Donegal Domestic Violence Services CLG

### Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2022.

#### Directors

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

Jim McGlynn  
Mary Maguire  
Maire Magenis  
Bernadette Walsh  
Eugene McElroy  
Geetika Upadhyah  
Maura Hickey  
Michael Harrison

#### Principal activities

The company is a voluntary organisation providing information, support and temporary refuge to victims of domestic violence and their families.

#### Likely future developments

The directors are making plans and strategies to address the impact of the Covid-19 pandemic on the company's business. The directors will continue to take steps to monitor all funding income and review expenditure to safeguard the future of the company's business with a view to the company being able to return to a normal activity pattern once the government restrictions imposed on our business as a result of the Covid-19 pandemic are fully lifted.

#### Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

#### 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 Gloria House, Lismonaghan, Letterkenny, Co. Donegal.

#### 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, SMC Chartered Accountants Ltd, will continue in office.

**Donegal Domestic Violence Services CLG**

**Directors report (continued)**

This report was approved by the board of directors on 19 October 2023 and signed on behalf of the board by:



Eugene McElroy  
Director



Maire Magenis  
Director

## Donegal Domestic Violence Services CLG

### Directors 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.

Eugene McElroy  
Director



Maire Magenis  
Director



**Independent auditor's report to the members of  
Donegal Domestic Violence Services CLG**

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

***Opinion***

We have audited the financial statements of Donegal Domestic Violence Services CLG (the 'company') for the financial year ended 31 December 2022 which comprise the income and expenditure account, statement of income and retained earnings, balance sheet 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 December 2022 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***

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.



**Independent auditor's report to the members of  
Donegal Domestic Violence Services CLG (continued)**

***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.

***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.

**Independent auditor's report to the members of  
Donegal Domestic Violence Services CLG (continued)**

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.

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  
Donegal Domestic Violence Services CLG (continued)**

*James G. Devine*

James G. Devine (Senior Statutory Auditor)

For and on behalf of  
SMC Chartered Accountants Ltd  
Unit 3 1st Floor  
Glenview Business Park, Mountain Top  
Letterkenny  
Co. Donegal

19 October 2023

**Donegal Domestic Violence Services CLG**

**Income and expenditure account  
Financial year ended 31 December 2022**

	<b>Note</b>	<b>2022</b> €	2021 €
<b>Income</b>		815,096	683,052
<b>Gross surplus</b>		<u>815,096</u>	<u>683,052</u>
Administrative expenses		(751,127)	(648,460)
<b>Operating surplus</b>		<u>63,969</u>	<u>34,592</u>
<b>Surplus before taxation</b>		<u>63,969</u>	<u>34,592</u>
Tax on surplus	<b>6</b>	-	-
<b>Surplus for the financial year</b>		<u><u>63,969</u></u>	<u><u>34,592</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

**The notes on pages 13 to 23 form part of these financial statements.**

**Donegal Domestic Violence Services CLG**

**Statement of income and retained earnings  
Financial year ended 31 December 2022**

	<b>2022</b>	2021
	€	€
Surplus for the financial year	63,969	34,592
<b>Retained earnings at the start of the financial year</b>	<u>57,264</u>	<u>22,672</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>121,233</u></u>	<u><u>57,264</u></u>


## Donegal Domestic Violence Services CLG


### Balance sheet As at 31 December 2022

	Note	2022 €	€	2021 €	€
<b>Fixed assets</b>					
Tangible assets	8	13,829		18,157	
			13,829		18,157
<b>Current assets</b>					
Debtors	9	67,245		18,708	
Cash at bank and in hand		172,063		57,791	
		239,308		76,499	
<b>Creditors: amounts falling due within one year</b>	10	(131,904)		(37,392)	
<b>Net current assets/(liabilities)</b>			107,404		39,107
<b>Total assets less current liabilities</b>			121,233		57,264
<b>Net assets</b>			<u>121,233</u>		<u>57,264</u>
<b>Capital and reserves</b>					
Income and expenditure account			121,233		57,264
<b>Company funds</b>			<u>121,233</u>		<u>57,264</u>

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

These financial statements were approved by the board of directors on 19 October 2023 and signed on behalf of the board by:

  
 Eugene McElroy  
 Director

  
 Maire Magenis  
 Director

The notes on pages 13 to 23 form part of these financial statements.

## Donegal Domestic Violence Services CLG

### Notes to the financial statements Financial year ended 31 December 2022

#### 1. General information

The company is a private company limited by guarantee, registered in Republic of Ireland. The address of the registered office is Gloria House, Lismonaghan, Letterkenny, Co. Donegal.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, '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.

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Donegal Domestic Violence Services CLG

### Notes to the financial statements (continued) Financial year ended 31 December 2022

#### **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.

#### **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                    - 15%    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.



## Donegal Domestic Violence Services CLG

### Notes to the financial statements (continued) Financial year ended 31 December 2022

#### **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 limited by guarantee. In the event of the company being wound up the liability of each member is limited to €1.

**Donegal Domestic Violence Services CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**5. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 18 (2021: 16).

The aggregate payroll costs incurred during the financial year were:

	<b>2022</b>	2021
	€	€
Wages and salaries	428,536	444,524
Other retirement benefit costs	37,146	36,967
	<u>465,682</u>	<u>481,491</u>

**6. Tax on profit**

As a registered charity, Donegal Domestic Violence Services CLG has been granted charitable exemption by the Revenue Commissioner under reference CHY16539.

**7. Appropriations of profit and loss account**

	<b>2022</b>	2021
	€	€
At the start of the financial year	57,264	22,672
Surplus for the financial year	63,969	34,592
<b>At the end of the financial year</b>	<u>121,233</u>	<u>57,264</u>

**8. Tangible assets**

	Fixtures, fittings and equipment	<b>Total</b>
	€	€
<b>Cost</b>		
<b>At 1 January 2022 and 31 December 2022</b>	<u>71,270</u>	<u>71,270</u>
<b>Depreciation</b>		
At 1 January 2022	53,113	53,113
Charge for the financial year	4,328	4,328
<b>At 31 December 2022</b>	<u>57,441</u>	<u>57,441</u>
<b>Carrying amount</b>		
<b>At 31 December 2022</b>	<u>13,829</u>	<u>13,829</u>
At 31 December 2021	<u>18,157</u>	<u>18,157</u>

**Donegal Domestic Violence Services CLG**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**9. Debtors**

	<b>2022</b>	2021
	€	€
Trade debtors	57,300	-
Other debtors	(4,292)	5,002
Prepayments	14,237	13,706
	<u>67,245</u>	<u>18,708</u>

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

	<b>2022</b>	2021
	€	€
Amounts owed to credit institutions	-	6,847
Other creditors including tax and social insurance	10,966	10,430
Accruals	16,411	20,115
Deferred income	104,527	-
	<u>131,904</u>	<u>37,392</u>

**11. Ethical standards**

In common with many other companies of our size and nature we use our auditors to prepare and submit returns to the Revenue Commissioners and to assist with the preparation of the financial statements.

**12. Controlling party**

The company is limited by guarantee and there is no ultimate controlling party.

**Donegal Domestic Violence Services CLG**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

**13. Details of grants and other state funding received**

-	Agency	TUSLA Child and Family Agency
	Grant Programme	Domestic Sexual and Gender Based Violence Services Programme
	Purpose of Grant	This programme supports to deliver local domestic abuse services
	Total Grant	660,237
	Terms	Expires 31st December 2022
	Accounting for grants:	
	- Grant deferred as at 1 January 2022	Nil
	- Grant received during the year	660,237
	- Grant taken to income during the year	660,237
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2022	Nil
-	Agency	TUSLA Child and Family Agency
	Grant Programme	The TLC KIDZ Programme
	Purpose of Grant	The TLC KIDZ programme is an early intervention approach for children and young people who have experienced domestic violence and abuse.
	Total Grant	40,000
	Terms	Expires 31st December 2022
	Accounting for grants:	
	- Grant deferred as at 1 January 2022	Nil
	- Grant received during the year	40,000
	- Grant taken to income during the year	Nil
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2022	40,000
-	Agency	TUSLA Child and Family Agency
	Grant Programme	Empowerment Plus Programme
	Purpose of Grant	Empowerment Plus provide support for young adults from the age of 17 transitioning from Care into independent living or returning home
	Total Grant	10,906
	Terms	Expires 31st December 2022
	Accounting for grants:	
	- Grant deferred as at 1 January 2022	Nil
	- Grant received during the year	10,906
	- Grant taken to income during the year	10,906
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2022	Nil

## Donegal Domestic Violence Services CLG

### Notes to the financial statements (continued) Financial year ended 31 December 2022

-	<p>Agency Grant Programme Purpose of Grant</p>	<p>TUSLA Child and Family Agency Covid-19 Reimbursements Programme Covid - 19 Reimbursements programme provides reimbursements to additional costs incurred due to Covid -19 pandemic</p>
	<p>Total Grant</p>	<p style="text-align: right;">16,337</p>
	<p>Terms</p>	<p>Expires 31st December 2022</p>
	<p>Accounting for grants:</p>	
	<p>- Grant deferred ast at 1 January 2022</p>	<p>Nil</p>
	<p>- Grant received during the year</p>	<p style="text-align: right;">16,337</p>
	<p>- Grant taken to income during the year</p>	<p style="text-align: right;">16,337</p>
	<p>- Grant capitalised during the year</p>	<p>Nil</p>
	<p>- Grant deferred as at 31 December 2022</p>	<p>Nil</p>
-	<p>Agency Grant Programme Purpose of Grant</p>	<p>Community Support Victims of Crime Services for supporting victims of crime The Scheme pays compensation for expenses and losses suffered in the following 2 circumstances:</p> <p>As a direct result of a violent crime, or While helping (or trying to help) to prevent a crime or save a human life</p>
	<p>Total Grant</p>	<p style="text-align: right;">21,000</p>
	<p>Terms</p>	<p>Expires 31st December 2022</p>
	<p>Accounting for grants:</p>	
	<p>- Grant deferred ast at 1 January 2022</p>	<p>Nil</p>
	<p>- Grant received during the year</p>	<p style="text-align: right;">21,000</p>
	<p>- Grant taken to income during the year</p>	<p style="text-align: right;">21,000</p>
	<p>- Grant capitalised during the year</p>	<p>Nil</p>
	<p>- Grant deferred as at 31 December 2022</p>	<p>Nil</p>
-	<p>Agency Grant Programme Purpose of Grant</p>	<p>Safe Ireland Domestic abuse responses funding This programme provides support to women and children who are escaping abuse.</p>
	<p>Total Grant</p>	<p style="text-align: right;">15,000</p>
	<p>Terms</p>	<p>Expires 31st December 2022</p>
	<p>Accounting for grants:</p>	
	<p>- Grant deferred ast at 1 January 2022</p>	<p>Nil</p>
	<p>- Grant received during the year</p>	<p style="text-align: right;">15,000</p>
	<p>- Grant taken to income during the year</p>	<p style="text-align: right;">15,000</p>
	<p>- Grant capitalised during the year</p>	<p>Nil</p>

**Donegal Domestic Violence Services CLG**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

-	Grant deferred as at 31 December 2022	Nil
-	Agency Grant Programme Purpose of Grant	Donegal County Council Services for supporting victims of domestic abuse This programme is to support victims of domestic abuse through safe sheltering.
	Total Grant	57,300
	Terms	Expires 31st December 2022
	Accounting for grants:	
	- Grant deferred ast at 1 January 2022	Nil
	- Grant received during the year	57,300
	- Grant taken to income during the year	57,300
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2022	Nil
-	Agency Grant Programme Purpose of Grant	HSE Services for supporting victims This programme is to support victims of domestic abuse.
	Total Grant	2,000
	Terms	Expires 31st December 2022
	Accounting for grants:	
	- Grant deffered ast at 1 January 2022	Nil
	- Grant received during the year	2,000
	- Grant taken to income during the year	2,000
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2022	Nil
-	Agency Grant Programme Purpose of Grant	Womans Aid Domestic abuse funding To support victims of domestic abuse
	Total Grant	10,000
	Terms	Expires 31st December 2022
	Accounting for grants:	
	- Grant deffered ast at 1 January 2022	Nil
	- Grant received during the year	10,000
	- Grant taken to income during the year	Nil
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2022	10,000
-	Agency	Community Foundation

## Donegal Domestic Violence Services CLG

### Notes to the financial statements (continued) Financial year ended 31 December 2022

Grant Programme	Services for supporting victims
Purpose of Grant	Community Foundation Ireland and its donors are on a shared mission of equality for all in thriving communities
Total Grant	63,200
Terms	Expires 31st December 2022
Accounting for grants:	
- Grant deferred ast at 1 January 2022	Nil
- Grant received during the year	63,200
- Grant taken to income during the year	8,673
- Grant capitalised during the year	Nil
- Grant deferred as at 31 December 2022	54,527

#### 14. Income

The whole of the income is derived from Ireland. An analysis of income is given below:

Grants and assisantance - 14.(A)	791,507	660,942	
Fundraising and donations	22,427	12,110	
Rent receivable and other income	-	-	
	815,096	683,052	

#### 14. (A) Grants and assistance

Tusla Child and Family Agency	687,534	621,982	
The Community Foundation of Ireland	8,673	-	
Donegal ETB	-	-	
Commission for the Support of Victims of Crime	21,000	19,200	
Safe Ireland	15,000	19,760	
Womens Aid	-	-	
HSE	2,000	-	
Donegal County Council	57,300	-	
	791,507	660,942	

#### 15. Surplus

The surplus is for maintenance/repairs etc which will be spent in 2023/24 for work required to the buildings.

**Donegal Domestic Violence Services CLG**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

<u>Sponsoring Government Department</u>	<u>Grant Programme</u>	<u>Grant Received in year</u> €	<u>Period of Grant</u>	<u>Grant to income in year</u>	<u>Amounts Deferred</u>	<u>Grant Expires</u>	<u>Purpose of grant</u>
TUSLA - Child and Family Agency	Domestic Sexual and Gender Based Violence Services Programme	660,237	To 31 Dec 2022	660,237	-	31 Dec 2022	Operating costs
TUSLA - Child and Family Agency	Covid Aids	16,337	To 31 Dec 2022	16,337	-	31 Dec 2022	Operating costs
TUSLA - Child and Family Agency	TLC Kids Co Or	40,000	To 31 Dec 2022	40,000	-	31 Dec 2022	Operating costs
TUSLA - Child and Family Agency	Empowerment Plus	10,906	To 31 Dec 2022	10,906	-	31 Dec 2022	Operating costs
Safe Ireland	Domestic abuse responses funding	15,000	To 31 Dec 2022	15,000	-	31 Dec 2026	Operating costs
HSE	Domestic abuse funding	2,000	To 31 Dec 2022	2,000	-	31 Dec 2022	Operating costs
Community Support Victims Crime	Services for supporting victims	21,000	To 31 Dec 2022	21,000	-	31 Dec 2022	Operating costs
Donegal County Council	Services for supporting victims	57,300	To 31 Dec 2022	57,300	-	31 Dec 2022	Operating costs

Tax clearance is compliant with the circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and similar type payments". No capital grants were received in 2022.

The total staff costs of the company are referred to in Note 9. The number of employees whose total employee benefits (including employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards is nil.



**Donegal Domestic Violence Services CLG**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

**17. Approval of financial statements**

The board of directors approved these financial statements for issue on 19 October 2023.

**Donegal Domestic Violence Services CLG**

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

**Donegal Domestic Violence Services CLG**

**Detailed profit and loss account  
Financial year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
TUSLA	687,534	621,982
Donations	22,427	12,110
Community Foundation - Programmes	8,673	-
Comm Support Victims Crime	21,000	19,200
Safe Ireland	15,000	19,760
Womens Aid	-	10,000
Donegal Women's Centre	1,162	-
HSE	2,000	-
Donegal County Council	57,300	-
	<u>815,096</u>	<u>683,052</u>
<b>Gross surplus</b>	<b>815,096</b>	<b>683,052</b>
<b>Gross surplus percentage</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Overheads</b>		
Administrative expenses	(751,127)	(648,460)
	<u>(751,127)</u>	<u>(648,460)</u>
<b>Operating surplus</b>	<b>63,969</b>	<b>34,592</b>
<b>Operating surplus percentage</b>	<b>7.8%</b>	<b>5.1%</b>
<b>Surplus before taxation</b>	<u><b>63,969</b></u>	<u><b>34,592</b></u>

**Donegal Domestic Violence Services CLG**

**Detailed income and expenditure account (continued)  
Financial year ended 31 December 2022**

	2022	2021
	€	€
<b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(428,536)	(444,524)
Staff pension costs - other	(37,146)	(36,967)
Staff training	(263)	(280)
Journey to Freedom Programme	(85)	-
Programme costs	(24,642)	(12,330)
Homeless Support	(23,189)	(47,133)
Insurance	(4,096)	(4,844)
Clinical supervision	(7,935)	(8,270)
Light and heat	(23,934)	(27,252)
Repairs and maintenance	(112,161)	(19,729)
VOC Security	(20,310)	-
Printing, postage and stationery	(2,830)	(2,440)
Advertising	(6,851)	(4,220)
Telephone	(13,920)	(11,579)
Computer costs	(8,604)	(3,726)
Motor & travel expenses	(13,875)	(7,995)
Legal and professional	(7,380)	(2,746)
Auditors remuneration	(2,460)	(1,722)
Bank charges	(430)	(465)
General expenses	(6,799)	(4,156)
Subscriptions	(1,353)	(3,754)
Depreciation of tangible assets	(4,328)	(4,328)
	<u>(751,127)</u>	<u>(648,460)</u>