

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 2023

Donegal Domestic Violence Services CLG

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Donegal Domestic Violence Services CLG
Company limited by guarantee

Directors and other information

Directors	Amanda McCormick - Appointed 01-09-2024 Jim McGlynn Michael Harrison Mary Maguire Maire Magenis Bernadette Walsh Eugene McElroy Geetika Upadhyah - Retired 03-04-2024 Maura Hickey - Retired 20-09-2024 Carmel Griffin - Appointed 20-06-2024
Secretary	Bernadette Walsh - Appointed 20-07-2023 Geetika Upadhyah - Retired 20-07-2023
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 2023.

Directors

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

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

Principal activities

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

Principal risks and uncertainties

Donegal Domestic Violence Services CLG is reliant on state bodies for the funding of its activities. The principal risk faced by the company is that this government funding is not guaranteed, however the company has a proven track record in the delivery of programmes and activities, and the directors believe that it is reasonable to assume that the company will continue in existence.

Likely future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

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.

Donegal Domestic Violence Services CLG

Directors report (continued)

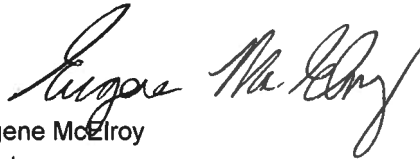
Auditors

In accordance with section 383(2) of the Companies Act 2014, the auditors, SMC Chartered Accountants Ltd, will continue in office.

This report was approved by the board of directors on 17 October 2024 and signed on behalf of the board by:



Michael Harrison
Director



Eugene McElroy
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.



Michael Harrison

Director



Eugene McElroy

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 2023 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 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2023 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.

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
Donegal Domestic Violence Services 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
Donegal Domestic Violence Services 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.



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

17 October 2024

Donegal Domestic Violence Services CLG

**Income and expenditure account
Financial year ended 31 December 2023**

	Note	2023 €	2022 €
Income		1,029,438	815,096
Gross surplus		<u>1,029,438</u>	<u>815,096</u>
Administrative expenses		(886,931)	(751,127)
Operating surplus		<u>142,507</u>	<u>63,969</u>
Surplus before taxation		<u>142,507</u>	<u>63,969</u>
Tax on surplus	5	-	-
Surplus for the financial year		<u><u>142,507</u></u>	<u><u>63,969</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 12 to 20 form part of these financial statements.

Donegal Domestic Violence Services CLG

**Statement of income and retained earnings
Financial year ended 31 December 2023**

	2023	2022
	€	€
Surplus for the financial year	142,507	63,969
Retained earnings at the start of the financial year	<u>121,233</u>	<u>57,264</u>
Retained earnings at the end of the financial year	<u><u>263,740</u></u>	<u><u>121,233</u></u>

Donegal Domestic Violence Services CLG


**Balance sheet
As at 31 December 2023**

	Note	2023		2022	
		€	€	€	€
Fixed assets					
Tangible assets	7	13,073		13,829	
			13,073		13,829
Current assets					
Debtors	8	(22,894)		67,245	
Cash at bank and in hand		359,869		172,063	
		336,975		239,308	
Creditors: amounts falling due within one year	9	(86,308)		(131,904)	
Net current assets		250,667		107,404	
Total assets less current liabilities		263,740		121,233	
Net assets		263,740		121,233	
Capital and reserves					
Income and expenditure account		263,740		121,233	
Company funds		263,740		121,233	

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 17 October 2024 and signed on behalf of the board by:


Michael Harrison
Director


Eugene McElroy
Director

The notes on pages 12 to 20 form part of these financial statements.

Donegal Domestic Violence Services CLG

Notes to the financial statements Financial year ended 31 December 2023

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. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared in accordance with applicable Irish accounting standards, including "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS 102. The directors have done so on the basis that the company qualifies as a small company in accordance with the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

The financial statements have been prepared on the historical cost basis.

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

Turnover

Public Funded Income

Grant in aid income from HSE, Pobal, Tusla and other Government Agencies is recognised in the Income and Expenditure Account to match the grant funded costs. Grants received in advance of incurring the grant supported expenditure are transferred to deferred income and are released against the matching expenditure when incurred.

Incoming Resources

Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of same can be assessed with reasonable certainty. The company, in common with other similar charitable organisations, derives a proportion of its income from voluntary donations and fundraising activities. This income is recognised with effect from the time it is received into the company's bank accounts or entered in the company's accounting records.

Donegal Domestic Violence Services CLG

Notes to the financial statements (continued) Financial year ended 31 December 2023

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.

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.

3. 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 2023**

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 22 (2022: 18).

The aggregate payroll costs incurred during the financial year were:

	2023	2022
	€	€
Wages and salaries	514,795	428,536
Other retirement benefit costs	47,855	37,146
	<u>562,650</u>	<u>465,682</u>

Disclosure requirements of the Department of Public Expenditure Reform Circular 13/2014 :

Employee Benefits (Excluding Pension Costs)	No. of Staff
Greater than €60,000	None
Greater than €70,000	None
Greater than €80,000	None
Total employer pension contributions	47,855

5. Tax on profit

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

6. Appropriations of profit and loss account

	2023	2022
	€	€
At the start of the financial year	121,233	57,264
Surplus for the financial year	142,507	63,969
At the end of the financial year	<u>263,740</u>	<u>121,233</u>

Donegal Domestic Violence Services CLG

**Notes to the financial statements (continued)
Financial year ended 31 December 2023**

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2023	71,270	71,270
Additions	4,204	4,204
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2023	57,442	57,442
Charge for the financial year	4,959	4,959
	<u> </u>	<u> </u>
At 31 December 2023	<u>62,401</u>	<u>62,401</u>
Carrying amount		
At 31 December 2023	<u>13,073</u>	<u>13,073</u>
At 31 December 2022	<u>13,828</u>	<u>13,828</u>

8. Debtors

	2023 €	2022 €
Trade debtors	-	57,300
Other debtors	(23,522)	(4,292)
Prepayments	628	14,237
	<u>(22,894)</u>	<u>67,245</u>

9. Creditors: amounts falling due within one year

	2023 €	2022 €
Other creditors including tax and social insurance	59,191	10,966
Accruals	15,367	16,411
Deferred income	11,750	104,527
	<u>86,308</u>	<u>131,904</u>

10. 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.

Donegal Domestic Violence Services CLG

Notes to the financial statements (continued) Financial year ended 31 December 2023

11. Controlling party

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

12. Funding Body - Tusla

Donegal Domestic Violence Services CLG is funded by TUSLA.

The grant is to pay staff's wages along with the daily running of the charity.

Tax clearance is compliant with circulars including Circular 44/2006 Tax Clearances Procedures Grants, Subsidies and similar type payments.

TULSA Reconciliation

	€
Core Funding	753,376
Emergency Accommodation Funding	126,800
Additional Salary Funding per WRC	18,491
	<u>898,667</u>
Salaries & Pension	(556,220)
Transport & Subsistence	(36,806)
Rent & Utilities for Clients	(68,020)
Light & Heat (esb/gas)	(32,870)
Maintenance (fire safety, Garden, security, alarm)	(9,494)
Communications (ads, telephone, broadband)	(10,993)
Office Supply (printing, ink, stationery)	(8,523)
Staffing Costs (vetting, HR, interviews)	(2,880)
Auditors Fees (annual only)	(2,830)
Professional Fees (Bank int, legal fees, pro advice)	(1,488)
Housekeeping (cleaning, refuge, water charges)	(42,569)
IT Costs (maintenance, software purchase, domain)	(11,925)
Client Activities (childcare, translation, therapy)	(41,460)
Insurance	(4,680)
Subscription Fees	(3,082)
Supervision	(6,405)
Bank Charges	(425)
Total Expenses	<u>(840,670)</u>
Surplus/(Deficit)	<u><u>(57,997)</u></u>

13. 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 2023**

12. Funding Body - Tusla

- Agency TUSLA Child and Family Agency
Grant Programme Domestic Sexual and Gener Based Violence Services Programme
Purpose of Grant This programme supports to deliver local domestic abuse services

Accounting for grants:

- Grant deferred as at 1 January 2023 Nil
- Grant received during the year 753,376
- Grant taken to income during the year 753,376
- Grant capitalised during the year Nil
- Grant deferred as at 31 December 2023 Nil

- Agency TUSLA Child and Family Agency
Grant Programme Domestic Sexual and Gener Based Violence Services Programme
Purpose of Grant To fund a housing staff post and to cover any emergency costs for women staying in hotels.

Accounting for grants:

- Grant deferred as at 1 January 2023 Nil
- Grant received during the year 126,800
- Grant taken to income during the year 126,800
- Grant capitalised during the year Nil
- Grant deferred as at 31 December 2023 Nil

- Agency TUSLA Child and Family Agency
Grant Programme Domestic Sexual and Gener Based Violence Services Programme
Purpose of Grant To cover the cost of the wage increase per WRC.

Accounting for grants:

- Grant deferred as at 1 January 2023 Nil
- Grant received during the year 18,491
- Grant taken to income during the year 18,491
- Grant capitalised during the year Nil
- Grant deferred as at 31 December 2023 Nil

Donegal Domestic Violence Services CLG

Notes to the financial statements (continued)

Financial year ended 31 December 2023

- Agency Community Support Victims of Crime
 - Grant Programme Services for supporting victims of crime
 - Purpose of Grant The Scheme pays compensation for expenses and losses suffered in the following 2 circumstances:
- As a direct result of a violent crime, or
While helping (or trying to help) to prevent a crime or save a human life

Accounting for grants:

- Grant deferred as at 1 January 2023	Nil
- Grant received during the year	22,050
- Grant taken to income during the year	22,050
- Grant capitalised during the year	Nil
- Grant deferred as at 31 December 2023	Nil

- Agency HSE
- Grant Programme Services for supporting victims
- Purpose of Grant This programme is to support victims of domestic abuse.

Accounting for grants:

- Grant deferred as at 1 January 2023	Nil
- Grant received during the year	8,500
- Grant taken to income during the year	6,750
- Grant capitalised during the year	Nil
- Grant deferred as at 31 December 2023	1,750

- Agency Womans Aid
- Grant Programme Domestic abuse funding
- Purpose of Grant To support victims of domestic abuse

Accounting for grants:

- Grant deferred as at 1 January 2023	10,000
- Grant received during the year	10,000
- Grant taken to income during the year	10,000
- Grant capitalised during the year	Nil
- Grant deferred as at 31 December 2023	10,000

Donegal Domestic Violence Services CLG

**Notes to the financial statements (continued)
Financial year ended 31 December 2023**

-	Agency Grant Programme Purpose of Grant	AFIA Domestic abuse funding To support victims of domestic abuse
	Accounting for grants:	
	- Grant deferred as at 1 January 2023	Nil
	- Grant received during the year	300
	- Grant taken to income during the year	300
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2023	Nil
-	Agency Grant Programme Purpose of Grant	Foyle Womans Aid Domestic abuse funding To support victims of domestic abuse
	Accounting for grants:	
	- Grant deferred as at 1 January 2023	Nil
	- Grant received during the year	1,518
	- Grant taken to income during the year	1,518
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2023	Nil
-	Agency Grant Programme Purpose of Grant	Community Foundation Services for supporting victims Community Foundation Ireland and its donors are on a shared mission of equality for all in thriving communities
	Accounting for grants:	
	- Grant deferred as at 1 January 2023	54,527
	- Grant received during the year	5,000
	- Grant taken to income during the year	59,527
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2023	Nil
-	Agency Grant Programme Purpose of Grant	Pobal Community Centres Investment Fund Strand 1 To support the upgrade, renovation and refurbishment of community centres.
	Accounting for grants:	
	- Grant deferred as at 1 January 2023	Nil
	- Grant received during the year	17,261
	- Grant taken to income during the year	17,261
	- Grant capitalised during the year	Nil
	- Grant deferred as at 31 December 2023	Nil

Donegal Domestic Violence Services CLG

**Notes to the financial statements (continued)
Financial year ended 31 December 2023**

15. Going Concern

As at the date of approval of these financial statements the economic impact arising from the pandemic and the slowdown in global economy is not yet fully known and it is not possible to identify the precise impact of this uncertainty for the company. The activities of the company are largely funded by grant aid from Government agencies and the continued support of same is unknown at present.

The directors consider that the current unprecedented economic situation presents significant challenges for the company now and into the immediate future as they are dependent on the exchequer for revenue which is made available to the various government agencies for funding the voluntary sector. Reductions in exchequer funding for such activities is possible in future. These developments may result in reduction or abolition of the grant supports received by the company from Government agencies in the future. The directors believe that it would be impossible for the company to continue in operational existence without continued support of the Government agencies. Nevertheless, the directors have a reasonable expectation that those programmes will continue for the foreseeable future. For these reasons, they continue to adopt the going basis of accounting in preparing the annual financial statements.

16. Approval of financial statements

The board of directors approved these financial statements for issue on 17 October 2024.

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 2023

	2023	2022
	€	€
Income		
TUSLA	898,667	687,534
Donations	13,365	22,427
Community Foundation - Programmes	59,527	8,673
Comm Support Victims Crime	22,050	21,000
Safe Ireland	-	15,000
Womens Aid	11,818	-
Donegal Women's Centre	-	1,162
HSE	6,750	2,000
Donegal County Council	-	57,300
Pobal	17,261	-
	<u>1,029,438</u>	<u>815,096</u>
Gross surplus	1,029,438	815,096
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses	(886,931)	(751,127)
	<u>(886,931)</u>	<u>(751,127)</u>
Operating surplus	142,507	63,969
Operating surplus percentage	13.8%	7.8%
Surplus before taxation	<u>142,507</u>	<u>63,969</u>

Donegal Domestic Violence Services CLG

Detailed income and expenditure account (continued) Financial year ended 31 December 2023

	2023	2022
	€	€
Overheads		
Administrative expenses		
Wages and salaries	(514,795)	(428,536)
Staff pension costs - other	(47,855)	(37,146)
Staff training	(2,967)	(263)
Journey to Freedom Programme	(2,441)	(85)
Programme costs	(1,446)	(24,642)
Prog: Empowerment Plus Costs	(40,205)	-
Prog: Endings & Beginnings Costs	(493)	-
Prog:TLC Costs	(6,433)	-
Homeless Support	(70,095)	(23,189)
Insurance	(4,634)	(4,096)
Clinical supervision	(6,364)	(7,935)
Light and heat	(29,301)	(23,934)
Repairs and maintenance	(44,166)	(112,161)
VOC Security	(10,192)	(20,310)
Printing, postage and stationery	(3,164)	(2,830)
Advertising	(3,343)	(6,851)
Telephone	(9,116)	(13,920)
Computer costs	(7,934)	(8,604)
Motor & travel expenses	(37,539)	(13,875)
Legal and professional	(13,326)	(7,380)
Auditors remuneration	(2,460)	(2,460)
Bank charges	(425)	(430)
General expenses	(20,196)	(6,799)
Subscriptions	(3,082)	(1,353)
Depreciation of tangible assets	(4,959)	(4,328)
	<u>(886,931)</u>	<u>(751,127)</u>