

**Company Number: 241462**

**Amber Womens Refuge Company Limited by Guarantee  
Annual Report and Financial Statements  
for the financial year ended 31 December 2022**

**O'Neill Foley Unlimited Company  
Chartered Accountants and Registered Auditors  
The Brewhouse  
Abbey Quarter  
Kilkenny**

# Amber Womens Refuge Company Limited by Guarantee

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## **Amber Womens Refuge Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Michelle Walshe Katherine Byrne Claire O'Dwyer Deidre Ann Clune Marie Clare Allen Kathleen Cass Shelagh Butler (Appointed 17 October 2022) Margaret Newport (Appointed 29 August 2022)
<b>Company Secretary</b>	Lisa Morris
<b>Company Number</b>	241462
<b>Charity Number</b>	20032920
<b>Registered Office</b>	Dublin Road Kilkenny
<b>Auditors</b>	O'Neill Foley Unlimited Company Chartered Accountants and Registered Auditors The Brewhouse Abbey Quarter Kilkenny
<b>Bankers</b>	Allied Irish Banks plc 3 High Street Kilkenny
<b>Solicitors</b>	Flynn O'Driscoll LLP 1 Grants Row Mount Street Lower Dublin

# Amber Womens Refuge Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2022

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

### Principal Activity and Review of the Business

The principal activity of the company continued to be that of providing and managing a refuge for women and their children who are homeless as a result of violence of a physical or mental nature based in the city of Kilkenny.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2022.

### Principal Risks and Uncertainties

The Directors consider the principal risk facing the group to be that of its economic dependence on the TUSLA for funding. This risk is mitigated through a Service Level Arrangement (SLA) between TUSLA and the company.

### Financial Results

The deficit for the financial year after providing for depreciation amounted to €(17,899) (2021 - €(7,314)).

At the end of the financial year, the company has assets of €1,085,836 (2021 - €1,058,232) and liabilities of €337,465 (2021 - €291,962). The net assets of the company have decreased by €(17,899).

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Michelle Walshe  
Katherine Byrne  
Claire O'Dwyer  
Deidre Ann Clune  
Marie Clare Allen  
Kathleen Cass  
Shelagh Butler (Appointed 17 October 2022)  
Margaret Newport (Appointed 29 August 2022)

The secretary who served throughout the financial year was Lisa Morris.

### Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

### Political Contributions

The company did not make any disclosable political donations in the current financial year.

### Auditors

The auditors, O'Neill Foley Unlimited Company, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Reserves Policy

The Reserves Policy sets out the Boards policy on the appropriate reserving and reserves management for Amber Womens Refuge CLG. The Reserves Plan will identify the needs as they pertain to Amber and the associated assumptions and calculations.

The Manager and the Finance Officer are responsible for the effective and efficient management of day to day cash management of Amber to ensure at all times that there is enough cash to comply with the company's reserving policy.

The Annual Audited Financial Statements of Amber will show the Total Reserves that Amber holds at the Balance Sheet date.

This policy is implemented in conjunction with the Finance Policy.

# Amber Womens Refuge Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2022

## Going Concern

The Company is economically dependent on TUSLA for funding and this economic dependency is underpinned by a Service Level Arrangement (SLA) between TUSLA and the Company. In 2022 TUSLA provided sufficient funding to cover the costs of provision of services. Accordingly, the financial statements have been prepared on a going concern basis.

## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Dublin Road, Kilkenny.

## Signed on behalf of the board

  
Katherine Byrne (Jul 6, 2023 10:06 GMT+1)

Director Katherine Byrne

Date: 26 June 2023

  
Claire O'Dwyer (Jul 10, 2023 09:40 GMT+1)

Director Claire O'Dwyer

Date: 26 June 2023

# Amber Womens Refuge Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements 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 surplus or deficit 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 readily and properly 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.


The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

## Signed on behalf of the board

  
Katherine Byrne (Jul 6, 2023 10:06 GMT+1)

Director **Katherine Byrne**

Date: 26 June 2023

  
Claire O'Dwyer (Jul 10, 2023 09:40 GMT+1)

Director **Claire O'Dwyer**

Date: 26 June 2023

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Amber Womens Refuge Company Limited by Guarantee**

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

#### **Opinion**

We have audited the financial statements of Amber Womens Refuge Company Limited by Guarantee ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and notes to the financial statements, including the 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" issued in the United Kingdom by the Financial Reporting Council.

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 deficit 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 properly 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 described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, 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.

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 course of 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**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Amber Womens Refuge Company Limited by Guarantee**

### **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 any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <[www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditor's\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditor's_responsibilities_for_audit.pdf)> The description forms part of our Auditor's Report.

#### **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 any 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.

**Declan Murphy**

**for and on behalf of**

**O'NEILL FOLEY UNLIMITED COMPANY**

Chartered Accountants and Registered Auditors

The Brewhouse

Abbey Quarter

Kilkenny

**Date:** 26 June 2023



# Amber Womens Refuge Company Limited by Guarantee INCOME AND EXPENDITURE ACCOUNT

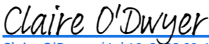
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income	6	848,067	732,199
Expenditure		<u>(865,833)</u>	<u>(739,259)</u>
Deficit before interest		(17,766)	(7,060)
Interest receivable and similar income		-	11
Interest payable and similar expenses	8	<u>(133)</u>	<u>(265)</u>
Deficit for the financial year		<u>(17,899)</u>	<u>(7,314)</u>
Total comprehensive income		<u><u>(17,899)</u></u>	<u><u>(7,314)</u></u>

Approved by the board on 26 June 2023 and signed on its behalf by:

  
Katherine Byrne (Jul 6, 2023 10:06 GMT+1)

Director Katherine Byrne

  
Claire O'Dwyer (Jul 10, 2023 09:40 GMT+1)

Director Claire O'Dwyer

# Amber Womens Refuge Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	10	<u>699,167</u>	<u>526,809</u>
<b>Current Assets</b>			
Stock	11	4,670	7,747
Debtors	12	2,820	2,711
Cash and cash equivalents		<u>379,179</u>	<u>520,965</u>
		<u>386,669</u>	<u>531,423</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(133,634)</u>	<u>(138,261)</u>
<b>Net Current Assets</b>		<u>253,035</u>	<u>393,162</u>
<b>Total Assets less Current Liabilities</b>		952,202	919,971
<b>Creditors:</b>			
amounts falling due after more than one year	14	<u>(203,831)</u>	<u>(153,701)</u>
<b>Net Assets</b>		<u><u>748,371</u></u>	<u><u>766,270</u></u>
<b>Reserves</b>			
Income and expenditure account		<u>748,371</u>	<u>766,270</u>
<b>Members' Funds</b>		<u><u>748,371</u></u>	<u><u>766,270</u></u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 26 June 2023 and signed on its behalf by:

  
Katherine Byrne (Jul 6, 2023 10:06 GMT+1)

Director Katherine Byrne

  
Claire O'Dwyer (Jul 10, 2023 09:40 GMT+1)

Director Claire O'Dwyer

**Amber Womens Refuge Company Limited by Guarantee**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2022

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 1 January 2021</b>	(347)	773,931	773,584
Deficit/Surplus for the financial year	(12,863)	5,549	(7,314)
<b>At 31 December 2021</b>	(13,210)	779,480	766,270
Deficit/Surplus for the financial year	(31,238)	13,339	(17,899)
<b>At 31 December 2022</b>	(44,448)	792,819	748,371

# Amber Womens Refuge Company Limited by Guarantee

## INFORMATION RELATING TO GOVERNMENT GRANTS - IN ACCORDANCE WITH CIRCULAR 13/2014

for the financial year ended 31 December 2022

### Grants and Other Information

Agency	Programme	Purpose	Capital Grant	Date Received	Amount Awarded €	Term	Amount Taken as Income 2022 €
TUSLA	Section 56	Pay & General admin	No	Multiple	506,468	Annual	506,468
TUSLA	Section 56	Pay & General admin	No	Multiple	50,000	Annual	50,000
TUSLA	Covid 19 payment	Pay & General admin	No	Multiple	28,345	Once off	28,345
TUSLA	Therapeutic Services for Children	Programme implementation	No	-	-	-	860
TUSLA	Case Support	General admin	No	Multiple	10,000	Annual	10,000
TUSLA	CYPSC	Programme implementation	No	16/09/22	2,536	Once off	8,479
TUSLA	Recurring fund	Pay & General admin	No	Multiple	11,329	Once off	11,329
TUSLA	Additional core	Pay & General admin	No	Multiple	28,000	Once off	28,000
Dept of Justice	Victims of crime	Programme implementation	No	Multiple	47,744	Annual	47,744
HSE	OMS Refugee fund	Programme implementation	No	-	-	-	5,000
POBAL	Arise Dormant Grant	Programme implementation	No	Multiple	9,433	Once off	9,433
KCETB	Outreach fund grant	Programme implementation	No	13/10/22	15,925	Once off	15,925

### Reconciliation of grant income taken in the period to cash received.

Agency	Programme	Purpose	Amount Taken as Income 2022 €	Cash Received 2022 €	Movement on deferred income/ accrued income €	Expenditure €
TUSLA	Section 56	Pay & General admin	506,468	506,468	-	(537,699)
TUSLA	Section 56	Pay & General admin	50,000	50,000	-	(50,000)
TUSLA	Covid 19 payment	Pay & General admin	28,345	28,345	-	(28,345)
TUSLA	Therapeutic Services for Children	Programme implementation	860	-	860	(860)
TUSLA	Case Support	General admin	10,000	10,000	-	(10,000)
TUSLA	CYPSC	Programme implementation	8,479	2,536	5,943	(8,486)
TUSLA	Recurring fund	Pay & General admin	11,329	11,329	-	(11,329)
TUSLA	Additional core	Pay & General admin	28,000	28,000	-	(28,000)
Dept of Justice	Victims of crime	Programme implementation	47,744	47,744	-	(47,744)
HSE	OMS Refugee fund	Programme implementation	5,000	-	5,000	(5,435)
POBAL	Arise Dormant Grant	Programme implementation	9,433	9,433	-	(9,433)
KCETB	Outreach fund grant	Programme implementation	15,925	15,925	-	(15,920)

### Capital Grants

Agency	Programme	Purpose	Capital Grant	Date Received	Amount Taken as Income 2022 €	Cash Received 2022 €	Movement on deferred income/ accrued income €
TUSLA	Additional funding	Redevelopment & redesign works	Yes	-	45,506	-	45,506

Grant income received is applied to the purpose for which it is received as detailed above.

The company holds a valid tax clearance certificate and is compliant with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

# Amber Womens Refuge Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. General Information

Amber Womens Refuge Company Limited by Guarantee is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 241462. The registered office of the company is Dublin Road, Kilkenny. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2022 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Income

##### Incoming resources

Incoming resources are recognised by inclusion in the income and expenditure account only when the company is legally entitled to the income, virtually certain of receipt and the amounts involved can be measured with sufficient reliability.

##### Incoming resources from charitable activities

##### Grants from governments and other co-funders

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Income due to the company from governments and institutional sources but not yet received at year end is included in debtors in the balance sheet, and funds already received but not yet utilised are shown in creditors.

##### Incoming resources from generated funds

##### Voluntary income

Voluntary income, which consists of monetary donations from the public (including legacies), and from corporate and major donors, together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain, and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when the donations are received; with legacies it is when the client receives confirmation of unconditional entitlement to the bequest; the activities which it is intended to fund have been undertaken and the related expenditure incurred; whereas, with tax refunds it is when claims are compiled and submitted to the revenue authorities for reimbursement.

##### Income from services

Service income is recognised once the company is legally entitled to the income, virtually certain of receipt, and the amounts can be measured with sufficient reliability.

# Amber Womens Refuge Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	25 years
Plant and machinery	-	6.6 years
Fixtures, fittings and equipment	-	6.6 years

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income and Expenditure Account.

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Employee benefits

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Taxation

The company has charitable tax exemption on its income under the provision of the section 207 of the Taxes Consolidation Act 1997. The charity number is CHY 11743.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

### Stock

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow-moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

# Amber Womens Refuge Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Financial Instruments

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### 3. Significant accounting judgements and key sources of estimation uncertainty

#### Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical judgements

The directors are of the view that there are no judgements (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.

#### Key sources of estimation uncertainty

The directors are of the view that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

### 4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**Amber Womens Refuge Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**6. Income**

The income for the financial year is analysed as follows:

	<b>2022</b>	2021
	€	€
TUSLA	<b>643,481</b>	623,258
Kilkenny County Council	<b>3,341</b>	18,150
Carlow County Council	<b>2,214</b>	7,000
Other grants from government and co-funders	<b>101,116</b>	17,814
Income from services	<b>9,300</b>	5,500
Voluntary income	<b>84,390</b>	57,264
Other income	-	75
Amortisation of government grants	<b>4,225</b>	3,138
	<u><b>848,067</b></u>	<u>732,199</u>

The whole of the company's income is attributable to its service in the Republic of Ireland and is derived from the principal activity of providing emergency refuge accommodation, support and information services and a 24hr Helpline to women and children in Kilkenny and Carlow who are victims of domestic violence and abuse. Amber also provides community-based outreach services in Kilkenny city and county and throughout county Carlow to women and children living with or fleeing the serious crime of domestic abuse. They deliver safe, inclusive, client centred services both at the refuge and in the community. They work to achieve equality and the right to live a life free from violence and abuse for all in our communities in Kilkenny and Carlow.

**7. Operating deficit**

	<b>2022</b>	2021
	€	€
<b>Operating deficit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>25,467</b>	13,744
Amortisation of Government grants	<b>(4,225)</b>	(3,138)
	<u><b>21,242</b></u>	<u>10,606</u>

**8. Interest payable and similar expenses**

	<b>2022</b>	2021
	€	€
Interest	<b>133</b>	265
	<u><b>133</b></u>	<u>265</u>

**9. Employees**

The average number of employees during the financial year was 21, (2021 - 21).

No employee received a salary in excess of €60,000 in the financial year.



**Amber Womens Refuge Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>10. Tangible assets</b>	<b>Land and buildings freehold</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost</b>				
At 1 January 2022	567,116	53,079	79,116	699,311
Additions	194,837	-	2,988	197,825
	<u>761,953</u>	<u>53,079</u>	<u>82,104</u>	<u>897,136</u>
<b>Depreciation</b>				
At 1 January 2022	42,002	53,079	77,421	172,502
Charge for the financial year	24,383	-	1,084	25,467
	<u>66,385</u>	<u>53,079</u>	<u>78,505</u>	<u>197,969</u>
<b>Net book value</b>				
At 31 December 2022	<u><b>695,568</b></u>	<u>-</u>	<u><b>3,599</b></u>	<u><b>699,167</b></u>
At 31 December 2021	<u>525,114</u>	<u>-</u>	<u>1,695</u>	<u>526,809</u>
<b>11. Stocks</b>			<b>2022</b>	<b>2021</b>
			<b>€</b>	<b>€</b>
Consumables			<u><b>4,670</b></u>	<u>7,747</u>
The replacement cost of stock did not differ significantly from the figures shown.				
<b>12. Debtors</b>			<b>2022</b>	<b>2021</b>
			<b>€</b>	<b>€</b>
Prepayments			<u><b>2,820</b></u>	<u>2,711</u>
<b>13. Creditors</b>			<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year</b>			<b>€</b>	<b>€</b>
Net obligations under finance leases and hire purchase contracts			-	1,544
Trade creditors			<b>35,239</b>	19,045
Taxation			<b>11,162</b>	11,337
Accruals			<b>87,233</b>	106,335
			<u><b>133,634</b></u>	<u>138,261</u>
<b>14. Creditors</b>			<b>2022</b>	<b>2021</b>
<b>Amounts falling due after more than one year</b>			<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts			-	14
Government grants			<b>203,831</b>	153,687
			<u><b>203,831</b></u>	<u>153,701</u>
<b>Net obligations under finance leases and hire purchase contracts</b>				
Repayable within one year			-	1,544
Repayable between one and five years			-	14
			<u>-</u>	<u>1,558</u>

# Amber Womens Refuge Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

<b>15. Taxation</b>	<b>2022</b>	2021
	€	€
<b>Creditors:</b>		
PAYE	<b>11,162</b>	11,337

### 16. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

<b>17. Capital commitments</b>	<b>2022</b>	2021
	€	€

Details of capital commitments at the accounting date are as follows:

Contracted for but not provided in the financial statements	-	165,896
---	---	---------

There were no capital commitments at period end.

### 18. Contingent liabilities

There is a contingent liability to repay capital grants amounting to €211,263 (2021 - €156,894) if the company does not adhere to the terms and conditions of the grant agreements, which include provision for the use of the assets as originally intended.

### 19. Related party transactions

No director or trustee was remunerated or received any other benefits or expenses from the company during the year.

### 20. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

### 21. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 June 2023.

**AMBER WOMENS REFUGE COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE AUDITORS REPORT**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**Amber Womens Refuge Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 December 2022

	<b>Schedule</b>	<b>2022</b> <b>€</b>	<b>2021</b> <b>€</b>
Income		<u>843,842</u>	<u>729,061</u>
Gross surplus Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	<b>1</b>	<u>(865,966)</u>	<u>(739,524)</u>
		<u>(22,124)</u>	<u>(10,463)</u>
Miscellaneous income	<b>2</b>	<u>4,225</u>	<u>3,149</u>
<b>Net deficit</b>		<u><u>(17,899)</u></u>	<u><u>(7,314)</u></u>

**Amber Womens Refuge Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : OVERHEAD EXPENSES**  
for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Administration Expenses</b>		
Wages and salaries	544,975	463,848
Social welfare costs	56,446	49,626
Staff defined contribution pension costs	20,133	20,917
Other defined benefit past service cost	-	821
Staff training and recruitment costs	8,872	12,988
Outreach costs	3,790	2,063
Admin officer costs	-	694
Training / development officer costs	-	1,652
Rates	1,763	1,259
Insurance	9,308	8,200
Light and heat	22,275	8,430
Cleaning	2,138	4,377
Covid costs	-	10,781
Counselling	13,090	11,950
Repairs and maintenance	14,427	5,011
Health and safety costs	-	625
Fire alarm costs	635	295
One Million Star project cost	3,545	4,506
Womens aid expenses	10,324	1,420
E safe project	3,192	3,950
HSE national lottery expenses	1,899	4,821
Safe Ireland costs	518	4,316
Healthy Ireland costs	1,146	7,602
TULSA CYPSC Fund cost	6,640	-
Client support fund	526	-
TUSLA Therapeutic services	860	-
Pobal arise dormant costs	9,433	-
HSE OMS Refugee fund	5,434	-
KCETB Reach costs	15,920	-
Coca Cola Fund	7,359	-
Carlow LCDC Grants costs	1,207	-
ESB Mental Health fund	3,037	-
Dept of Children Grant costs	2,785	-
Printing, postage and stationery	6,016	4,999
Advertising	7,543	332
Fundraising costs	-	7,272
Telephone	7,762	9,478
Computer costs	10,464	8,403
Offsite accommadation costs	5,916	32,097
Travel	5,388	623
Vouchers	5,846	4,492
Legal and professional	5,657	15,053
Consultancy fees	-	275
Bank charges	723	732
General expenses	4,410	3,609
Security systems	1,228	2,181
Subscriptions	4,440	1,337
Auditor's remuneration	3,296	4,480
Depreciation of tangible assets	25,467	13,744
	<b>865,833</b>	<b>739,259</b>

## Amber Womens Refuge Company Limited by Guarantee

### Finance

Lease finance charges

133

265

**Total Overheads**

**865,966**

**739,524**

**Amber Womens Refuge Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : MISCELLANEOUS INCOME**  
for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Miscellaneous Income</b>		
Amortisation of government grants / mortgage	4,225	3,138
Bank Interest	-	11
	<u>4,225</u>	<u>3,149</u>

## Amber Womens Refuge Company Limited by Guarantee

### SEGMENTED ACCOUNTS - TUSLA

for the financial year ended 31 December 2022

	TUSLA €	Other €	Total €
<b>Income</b>	643,481	200,361	843,842
<b>Expenditure</b>			
Wages and salaries	359,278	-	359,278
Wages – TUSLA Core funding	46,074	-	46,074
Wages - CYPSC	1,846	-	1,846
Wages – admin officer	-	18,719	18,719
Wages - training/development officer	-	15,852	15,852
Wages – finance officer	-	4,332	4,332
Wages – OMS project	-	9,924	9,924
Wages – outreach	41,206	47,744	88,950
Social Welfare Costs	56,446	-	56,446
Pension	20,133	-	20,133
Staff training and recruitment costs	4,752	4,120	8,872
Outreach costs	3,790	-	3,790
Rates	1,763	-	1,763
Insurance	9,308	-	9,308
Light and heat	22,275	-	22,275
Cleaning	2,092	46	2,138
Counselling	8,140	4,950	13,090
Repairs and maintenance	14,427	-	14,427
Fire alarm costs	635	-	635
One Million Star project cost	-	3,545	3,545
Womens aid expenses	-	10,324	10,324
E safe project	3,192	-	3,192
HSE national lottery expenses	-	1,899	1,899
Safe Ireland costs	-	518	518
Healthy Ireland costs	-	1,146	1,146
TUSLA CYPSC fund cost	6,640	-	6,640
Client support fund	526	-	526
TUSLA therapeutic services	860	-	860
Pobal arise dormant costs	-	9,433	9,433
HSE OMS refugee fund costs	-	5,434	5,434
KCETB reach costs	-	15,920	15,920
Coca Cola fund costs	-	7,359	7,359
Carlow LCDC grant costs	-	1,207	1,207
ESB mental health costs	-	3,037	3,037
Dept of children grant costs	-	2,785	2,785
Printing, postage and stationery	6,016	-	6,016
Advertising	488	7,055	7,543
Telephone	7,762	-	7,762
Computer costs	10,464	-	10,464
Offsite accommodation costs	5,916	-	5,916
Travel	3,335	2,053	5,388
Vouchers	-	5,846	5,846
Legal and professional	5,657	-	5,657
Audit	3,296	-	3,296
Bank charges	723	-	723
General expenses	636	3,774	4,410
Security systems	1,228	-	1,228
Subscriptions	4,440	-	4,440
Depreciation	25,467	-	25,467
Lease finance charges	133	-	133
<b>Total Expenditure</b>	678,944	187,022	865,966
<b>Net surplus / (deficit) before other income</b>	(35,463)	13,339	(22,124)



**Amber Womens Refuge Company Limited by Guarantee**  
**SEGMENTED ACCOUNTS – TUSLA (continued)**

for the financial year ended 31 December 2022

	TUSLA €	Other €	Total €
<b>Other income</b>			
Amortisation of government grants	4,225	-	4,225
<b>Overall Net surplus / (deficit)</b>	<u><u>(31,238)</u></u>	<u><u>13,339</u></u>	<u><u>(17,899)</u></u>











# Accounts 31.12.2022 - To be signed

Final Audit Report

2023-07-10

Created:	2023-07-06
By:	Mairead McDonald (mmcdonald@onf.ie)
Status:	Signed
Transaction ID:	CBJCHBCAABAAm6l7ch8--MsANNZ3jj3HAa2lJbri8kjk

## "Accounts 31.12.2022 - To be signed" History

-  Document created by Mairead McDonald (mmcdonald@onf.ie)  
2023-07-06 - 8:56:46 AM GMT- IP address: 91.92.31.18
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-  Signer claireodwyer@amberwomensrefuge.ie entered name at signing as Claire O'Dwyer  
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