

**Company Registration Number: 241462**  
**Charities Regulatory Authority Number: 20032920**

**Amber Womens Refuge Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

**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**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Ken Byrne (Appointed 16 March 2023) Katherine Byrne Claire O'Dwyer (Resigned 10 August 2023) Deirdre Ann Clune Kathleen Cass Marie Clare Allen Shelagh Butler Michelle Walshe Margaret Newport
<b>Company Secretary</b>	Lisa Morris
<b>Charities Regulatory Authority Number</b>	20032920
<b>Company Registration Number</b>	241462
<b>Registered Office and Principal Address</b>	Dublin Road Kilkenny
<b>Auditors</b>	O'Neill Foley Unlimited Company Chartered Accountants and Registered Auditors The Brewhouse, Abbey Quarter, Kilkenny
<b>Principal Bankers</b>	Allied Irish Bank 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' ANNUAL REPORT**

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Amber Womens Refuge Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is a company limited by guarantee not having a share capital.

## **Financial Review**

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

## **Financial Results**

At the end of the financial year the charity had gross assets of €1,237,050 (2022 - €1,085,836) and gross liabilities of €512,135 (2022 - €337,465). The net assets of the charity have decreased by €(23,456).

## **Reserves Position and 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 Womens Refuge CLG and the associated assumptions and calculations.

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

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

This policy is implemented in conjunction with the Finance Policy.

## **Principal Risks and Uncertainties**

The Directors consider the principal risk facing the company 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.

## **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.

## **Directors and Secretary**

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

Ken Byrne (Appointed 16 March 2023)  
Katherine Byrne  
Claire O'Dwyer (Resigned 10 August 2023)  
Deirdre Ann Clune  
Kathleen Cass  
Marie Clare Allen  
Shelagh Butler  
Michelle Walshe  
Margaret Newport

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

# Amber Womens Refuge Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Amber Womens Refuge Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- Charities Act 2009
- National minimum wage legislation
- Data Protection legislation (GDPR)
- Health and Safety legislation
- Criminal and Anti Money Laundering Legislation
- Equality Legislation

## Post-Balance Sheet Events

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

## The 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.


## 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.

Approved by the Board of Directors on 20 March 2024 and signed on its behalf by:

  
Katherine Byrne (May 10, 2024 15:54 GMT+1)  
Katherine Byrne  
Director

  
Michelle Walshe (May 10, 2024 15:47 GMT+1)  
Michelle Walshe  
Director

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

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 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 charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the directors are aware:

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

**Approved by the Board of Directors on 20 March 2024 and signed on its behalf by:**

  
Katherine Byrne (May 10, 2024 15:54 GMT+1)

**Katherine Byrne**  
Director

  
Michelle Walshe (May 10, 2024 15:47 GMT+1)

**Michelle Walshe**  
Director

# **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 charity financial statements of Amber Womens Refuge Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 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 further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity 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 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 charity'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**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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.

# **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 charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the charity. 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 charity'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 they either intend to liquidate the charity or to cease operations, or have 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.

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 charity'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 charity 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.

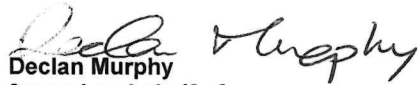


# **INDEPENDENT AUDITOR'S REPORT**

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

### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the charity'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 charity'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 charity and the charity'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

**20 March 2024**

# Amber Womens Refuge Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Donations and legacies	4.1	83,173	-	83,173	93,690	-	93,690
Charitable activities							
- Grants from governments and other co-funders	4.2	92,887	748,896	841,783	106,671	647,706	754,377
<b>Total income</b>		<b>176,060</b>	<b>748,896</b>	<b>924,956</b>	200,361	647,706	848,067
<b>Expenditure</b>							
Charitable activities	5.1	177,868	770,544	948,412	187,022	678,944	865,966
<b>Net income/(expenditure)</b>		<b>(1,808)</b>	<b>(21,648)</b>	<b>(23,456)</b>	13,339	(31,238)	(17,899)
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(1,808)</b>	<b>(21,648)</b>	<b>(23,456)</b>	13,339	(31,238)	(17,899)
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	20	792,819	(44,448)	748,371	779,480	(13,210)	766,270
<b>Total funds at the end of the year</b>		<b>791,011</b>	<b>(66,096)</b>	<b>724,915</b>	792,819	(44,448)	748,371

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Amber Womens Refuge Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	11	<u>765,005</u>	<u>699,167</u>
<b>Current Assets</b>			
Stocks	12	7,080	4,670
Debtors	13	2,919	2,820
Cash at bank and in hand	14	<u>462,046</u>	<u>379,179</u>
		<u>472,045</u>	<u>386,669</u>
<b>Creditors: Amounts falling due within one year</b>	15	<u>(312,529)</u>	<u>(133,634)</u>
<b>Net Current Assets</b>		<u>159,516</u>	<u>253,035</u>
<b>Total Assets less Current Liabilities</b>		<u>924,521</u>	<u>952,202</u>
<b>Grants receivable</b>	17	<u>(199,606)</u>	<u>(203,831)</u>
<b>Total Net Assets</b>		<u>724,915</u>	<u>748,371</u>
<b>Funds</b>			
Restricted trust funds		(66,096)	(44,448)
General fund (unrestricted)		<u>791,011</u>	<u>792,819</u>
<b>Total funds</b>	20	<u>724,915</u>	<u>748,371</u>

Approved by the Board of Directors and authorised for issue on 20 March 2024 and signed on its behalf by

*Katherine Byrne*  
Katherine Byrne (May 10, 2024 15:54 GMT+1)  
 Katherine Byrne  
 Director

*M. Walshe*  
Michelle Walshe (May 10, 2024 15:47 GMT+1)  
 Michelle Walshe  
 Director

# Amber Womens Refuge Company Limited by Guarantee

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(23,456)	(17,899)
Adjustments for:			
Depreciation		26,056	25,467
Interest payable and similar expenses		-	133
Amortisation of capital grants received		(4,225)	(4,225)
		<u>(1,625)</u>	<u>3,476</u>
Movements in working capital:			
Movement in stocks		(2,410)	3,077
Movement in debtors		(99)	(109)
Movement in creditors		178,895	(3,083)
		<u>174,761</u>	<u>3,361</u>
<b>Cash flows from investing activities</b>			
Interest element of finance lease rental payments		-	(133)
Payments to acquire tangible assets		(91,894)	(197,825)
		<u>(91,894)</u>	<u>(197,958)</u>
<b>Cash flows from financing activities</b>			
Capital element of contracts		-	(1,558)
Grants receivable		-	54,369
		<u>-</u>	<u>52,811</u>
Net cash generated from financing activities		-	52,811
		<u>82,867</u>	<u>(141,786)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>82,867</b>	<b>(141,786)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>379,179</b>	<b>520,965</b>
		<u>379,179</u>	<u>379,179</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>14</b>	<b>462,046</b>	<b>379,179</b>

# Amber Womens Refuge Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Amber Womens Refuge Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Dublin Road, Kilkenny which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 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 charity's financial statements.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Capital grants received and receivable are treated as deferred income and amortised to the Statement of Financial Activities 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.

# Amber Womens Refuge Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Employee benefits

The company facilitates access to a company PRSA. 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.

### Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	25 years
Plant and machinery	-	6-7 years
Fixtures, fittings and equipment	-	6-7 years

### Leasing and Hire Purchases

Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the charity 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.

### Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

## 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.

# Amber Womens Refuge Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

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. INCOME				2023	2022
4.1 DONATIONS AND LEGACIES		Unrestricted Funds €	Restricted Funds €	€	€
	Donations and legacies	83,173	-	83,173	93,690
		<u>83,173</u>	<u>-</u>	<u>83,173</u>	<u>93,690</u>
4.2 CHARITABLE ACTIVITIES		Unrestricted Funds €	Restricted Funds €	€	€
	<b>Grants from governments and other co-funders:</b>				
	Income from charitable activities	92,887	748,896	841,783	754,377
		<u>92,887</u>	<u>748,896</u>	<u>841,783</u>	<u>754,377</u>
5. EXPENDITURE					
5.1 CHARITABLE ACTIVITIES		Direct Costs €	Other Costs €	Support Costs €	2023 €
	Expenditure on charitable activities	902,149	46,263	-	865,966
		<u>902,149</u>	<u>46,263</u>	<u>-</u>	<u>865,966</u>

## 6. INCOME

The income for the financial year is analysed as follows:

	2023	2022
	€	€
TUSLA	744,671	643,481
Kilkenny County Council	650	3,341
Carlow County Council	300	2,214
Other grants from government and co-funders	91,937	101,116
Income from services	9,913	9,300
Voluntary income	73,260	84,390
Amortisation of government grants	4,225	4,225
	<u>924,956</u>	<u>848,067</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 Womens Refuge Company Limited by Guarantee 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. NET INCOME	2023	2022
	€	€
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	26,056	25,467
Auditor's remuneration:		
- audit services	6,336	3,296
Amortisation of grants receivable	<u>(4,225)</u>	<u>(4,225)</u>

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

for the financial year ended 31 December 2023

continued

<b>8. INTEREST PAYABLE AND SIMILAR CHARGES</b>	<b>2023</b>	2022
	€	€
Finance lease charges	-	133
	<u>          </u>	<u>          </u>

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed during the financial year was as follows:

	<b>2023</b>	2022
	Number	Number
Direct Charitable activities	20	18
Administration	3	3
	<u>          </u>	<u>          </u>
	<b>23</b>	21
	<u>          </u>	<u>          </u>

The staff costs comprise:

	<b>2023</b>	2022
	€	€
Wages and salaries	601,933	544,975
Social security costs	61,566	56,446
Pension costs	26,401	20,133
	<u>          </u>	<u>          </u>
	<b>689,900</b>	621,554
	<u>          </u>	<u>          </u>

**10. EMPLOYEE BENEFITS**

No employee received a salary in excess of €70,000 in the financial year.

**11. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>				
At 1 January 2023	761,953	53,079	82,104	897,136
Additions	91,894	-	-	91,894
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	853,847	53,079	82,104	989,030
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2023	66,385	53,079	78,505	197,969
Charge for the financial year	24,972	-	1,084	26,056
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	91,357	53,079	79,589	224,025
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
At 31 December 2023	<b>762,490</b>	-	<b>2,515</b>	<b>765,005</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	695,568	-	3,599	699,167
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

<b>12. STOCKS</b>	<b>2023</b>	2022
	€	€
Stock (non trading)	7,080	4,670
	<u>          </u>	<u>          </u>



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

for the financial year ended 31 December 2023

continued

<b>13. DEBTORS</b>	<b>2023</b>	2022
	€	€
Prepayments	<u>2,919</u>	<u>2,820</u>
<b>14. CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	2022
	€	€
Cash and bank balances	<b>301,359</b>	226,620
Cash equivalents	<b>160,687</b>	152,559
	<u><b>462,046</b></u>	<u>379,179</u>
<b>15. CREDITORS</b>	<b>2023</b>	2022
<b>Amounts falling due within one year</b>	€	€
Trade creditors	<b>46,489</b>	35,239
Taxation and social security costs	<b>18,477</b>	11,162
Accruals	<b>247,563</b>	87,233
	<u><b>312,529</b></u>	<u>133,634</u>
<b>16. ACCRUALS - DEFERRED INCOME</b>		
Included in accruals is the following deferred income:		
	<b>2023</b>	2022
	€	€
Deferred Income - capital	<b>122,405</b>	20,000
Deferred Income - income	<b>94,868</b>	46,245
	<u><b>217,273</b></u>	<u>66,245</u>
<b>17. GRANTS RECEIVABLE</b>	<b>2023</b>	2022
	€	€
<b>Capital grants received and receivable</b>		
At 1 January 2023	<b>211,263</b>	156,894
Increase in financial year	-	54,369
At 31 December 2023	<u><b>211,263</b></u>	<u>211,263</u>
<b>Amortisation</b>		
At 1 January 2023	<b>(7,432)</b>	(3,207)
Amortised in financial year	<b>(4,225)</b>	(4,225)
At 31 December 2023	<u><b>(11,657)</b></u>	<u>(7,432)</u>
<b>Net book value</b>		
At 31 December 2023	<u><b>199,606</b></u>	<u>203,831</u>
At 1 January 2023	<u><b>203,831</b></u>	<u>153,687</u>

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

continued

for the financial year ended 31 December 2023

**18. INFORMATION RELATING TO GOVERNMENT GRANTS - IN ACCORDANCE WITH CIRCULAR 13/2014**

<b>Agency</b>	<b>TUSLA</b>
Grant Programme	Section 56
Purpose of the Grant	Pay & General admin
Date received	Multiple
Term	Annual
Total grant awarded	€506,468
Amount of the grant taken to income in the current financial statements	€506,468
Cash received in the financial year	€506,468
Movement in grant amounts deferred or due at financial year end	€-
<b>Agency</b>	<b>TUSLA</b>
Grant Programme	Section 56
Purpose of the Grant	Pay & General admin
Date received	Multiple
Term	Annual
Total grant awarded	€50,000
Amount of the grant taken to income in the current financial statements	€50,000
Cash received in the financial year	€50,000
Movement in grant amounts deferred or due at financial year end	€-
<b>Agency</b>	<b>TUSLA</b>
Grant Programme	Case Support
Purpose of the Grant	General admin
Date received	Multiple
Term	Annual
Total grant awarded	€10,000
Amount of the grant taken to income in the current financial statements	€10,000
Cash received in the financial year	€10,000
Movement in grant amounts deferred or due at financial year end	€-

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

continued

for the financial year ended 31 December 2023

<b>Agency</b>	<b>TUSLA</b>
Grant Programme	Recurring fund
Purpose of the Grant	Pay & General admin
Date received	Multiple
Term	Annual
Total grant awarded	€11,329
Amount of the grant taken to income in the current financial statements	€11,329
Cash received in the financial year	€11,329
Movement in grant amounts deferred or due at financial year end	€-

<b>Agency</b>	<b>TUSLA</b>
Grant Programme	Additional core
Purpose of the Grant	Pay & General admin
Date received	Multiple
Term	Once off
Total grant awarded	€163,000
Amount of the grant taken to income in the current financial statements	€117,873
Cash received in the financial year	€199,348
Movement in grant amounts deferred or due at financial year end	€81,475

<b>Agency</b>	<b>TUSLA</b>
Grant Programme	Sick Leave cover
Purpose of the Grant	To cover sick leave
Date received	Multiple
Term	Once off
Total grant awarded	€4,245
Amount of the grant taken to income in the current financial statements	€4,245
Cash received in the financial year	€4,245
Movement in grant amounts deferred or due at financial year end	€-

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

continued

for the financial year ended 31 December 2023

<b>Agency</b>	<b>TUSLA</b>
Grant Programme	Additional Labour
Purpose of the Grant	To cover additional labour
Date received	Multiple
Term	Once off
Total grant awarded	€28,000
Amount of the grant taken to income in the current financial statements	€28,000
Cash received in the financial year	€28,000
Movement in grant amounts deferred or due at financial year end	€-

<b>Agency</b>	<b>TUSLA</b>
Grant Programme	WRC Pay
Purpose of the Grant	To cover wages
Date received	08/12/2023
Term	Once off
Total grant awarded	€16,756
Amount of the grant taken to income in the current financial statements	€16,756
Cash received in the financial year	€16,756
Movement in grant amounts deferred or due at financial year end	€-

<b>Agency</b>	<b>Department of Justice</b>
Grant Programme	Victims of crime
Purpose of the Grant	Programme implementation
Date received	Multiple
Term	Annual
Total grant awarded	€50,000
Amount of the grant taken to income in the current financial statements	€50,000
Cash received in the financial year	€50,000
Movement in grant amounts deferred or due at financial year end	€-

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

continued

for the financial year ended 31 December 2023

<b>Agency</b>	<b>POBAL</b>
Grant Programme	Energy Support Scheme
Purpose of the Grant	To help cover rising energy costs
Date received	02/02/2023
Term	Once off
Total grant awarded	€3,814
Amount of the grant taken to income in the current financial statements	€3,814
Cash received in the financial year	€3,814
Movement in grant amounts deferred or due at financial year end	€-
<b>Agency</b>	<b>Department of Children, Equality, Disability, Integration and Youth</b>
Grant Programme	International Protection Integration Fund 2022
Purpose of the Grant	To provide support to promote the integration of International Protection applicants
Date received	25/11/2022
Term	Once off
Total grant awarded	€23,741
Amount of the grant taken to income in the current financial statements	€23,741
Cash received in the financial year	€-
Movement in grant amounts deferred or due at financial year end	(€23,741)
<b>Agency</b>	<b>Department of Children, Equality, Disability, Integration and Youth</b>
Grant Programme	International Protection Integration Fund 2023
Purpose of the Grant	To provide support to promote the integration of International Protection applicants
Date received	11/08/2023
Term	Once off
Total grant awarded	€20,000
Amount of the grant taken to income in the current financial statements	€111
Cash received in the financial year	€20,000
Movement in grant amounts deferred or due at financial year end	€19,889

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

for the financial year ended 31 December 2023

continued

**19. RESERVES**

	2023 €	2022 €
At the beginning of the year	748,371	766,270
Deficit for the financial year	<b>(23,456)</b>	(17,899)
At the end of the year	<b>724,915</b>	748,371

**20. FUNDS**

**20.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	779,480	(13,210)	766,270
Movement during the financial year	13,339	(31,238)	(17,899)
At 31 December 2022	792,819	(44,448)	748,371
Movement during the financial year	(1,808)	(21,648)	(23,456)
At 31 December 2023	<b>791,011</b>	<b>(66,096)</b>	<b>724,915</b>

**20.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
<b>Restricted funds</b>					
Restricted	(44,448)	748,896	770,544	-	(66,096)
<b>Unrestricted funds</b>					
Unrestricted General	792,819	176,060	177,868	-	791,011
<b>Total funds</b>	<b>748,371</b>	<b>924,956</b>	<b>948,412</b>	-	<b>724,915</b>

**20.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Restricted trust funds	-	-	(217,273)	(199,606)	(416,879)
Unrestricted general funds	765,005	472,045	(95,256)	-	1,141,794
	<b>765,005</b>	<b>472,045</b>	<b>(312,529)</b>	<b>(199,606)</b>	<b>724,915</b>

**21. STATUS**

The charity is a company limited by guarantee not having a share capital.

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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and 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 € 1.

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

continued

for the financial year ended 31 December 2023

<b>22. CAPITAL COMMITMENTS</b>	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>

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

Contracted for but not provided in the financial statements

<b>168,076</b>	<b>-</b>
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Amber Womens Refuge CLG entered into a contract with MGM Construction in 2023. The contract value is €240,109. A payment was made of €72,033 in 2023 leaving a remaining capital commitment of €168,076.

**23. CONTINGENT LIABILITIES**

There is a contingent liability to repay capital grants amounting to €211,263 (2022 - €211,263) 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.

**24. POST-BALANCE SHEET EVENTS**

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

**25. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 20 March 2024.

**AMBER WOMENS REFUGE COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**NOT COVERED BY THE REPORT OF THE AUDITORS**



**Amber Womens Refuge Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**

for the financial year ended 31 December 2023

	Schedule	2023 €	2022 €
Income			
- Donations		73,260	83,239
- Fundraising		-	1,151
- Accomodation contribution		9,913	9,300
- Womens aid fund		10,645	10,324
- Safe Ireland grant		317	-
- Dept of justice & equality		50,000	47,744
- KCETB		-	15,925
- ESB mental health fund		-	3,000
- HSE funding		2,000	11,905
- Kilkenny county council funding		650	3,341
- Carlow county council funding		300	2,214
- Dept of children		23,741	2,785
- POBAL		3,814	9,433
- BOI funding		420	-
- Community support fund		1,000	-
- TUSLA child & family agency		506,468	506,468
- TUSLA outreach worker		50,000	50,000
- TUSLA covid 19		-	28,345
- TUSLA therapeutic services		-	860
- TUSLA case support admin costs		10,000	10,000
- TUSLA CYPSC fund		-	8,479
- TUSLA recurring fund		11,329	11,329
- TUSLA additional core		117,873	28,000
- TUSLA additional labour		28,000	-
- TUSLA once off cover sick leave		4,245	-
- TUSLA WRC pay		16,756	-
		<u>920,731</u>	<u>843,842</u>
Charitable activities and other expenses	1	<u>(948,412)</u>	<u>(865,966)</u>
		<u>(27,681)</u>	<u>(22,124)</u>
Miscellaneous income	2	<u>4,225</u>	<u>4,225</u>
<b>Net deficit</b>		<u><u>(23,456)</u></u>	<u><u>(17,899)</u></u>

**Amber Womens Refuge Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**  
for the financial year ended 31 December 2023

	2023	2022
	€	€
<b>Expenses</b>		
Wages and salaries	601,933	544,975
Social security costs	61,566	56,446
Staff defined contribution pension costs	26,401	20,133
Staff training	10,320	8,872
Offsite accommodation costs	8,658	5,916
Rates	2,263	1,763
Insurance	10,385	9,308
Light and heat	24,778	22,275
Cleaning	5,749	2,138
Counselling	13,430	13,090
Repairs and maintenance	10,010	14,427
Fire alarm costs	2,447	635
Security systems	1,228	1,228
Safe Ireland costs	-	518
Healthy Ireland costs	-	1,146
TUSLA CYPSC fund cost	-	6,640
Client support fund	911	526
TUSLA therapeutic services	-	860
Pobal arise dormant costs	-	9,433
HSE OMS refuge fund	-	5,434
KCETB reach costs	-	15,920
Coca Cola fund	1,796	7,359
Carlow LCDC grant costs	-	1,207
ESB mental health fund	-	3,037
Dept of children grant costs	13,888	2,785
One million star project costs	2,129	3,545
Womens aid expenses	10,645	10,324
E safe project	2,136	3,192
HSE national lottery expenses	-	1,899
BOI funding costs	420	-
Outreach costs	3,822	3,790
Printing, postage and stationery	8,931	6,016
Advertising	17,118	7,543
Telephone	7,654	7,762
Computer costs	9,834	10,464
Travel	12,100	5,388
Vouchers	5,166	5,846
Legal and professional	31,211	5,657
Auditor's remuneration	6,336	3,296
Bank charges	1,223	723
General expenses	5,296	4,410
Subscriptions	2,572	4,440
Depreciation	26,056	25,467
	<u>948,412</u>	<u>865,833</u>
<b>Finance</b>		
Lease finance charges	-	133
	<u>-</u>	<u>133</u>
<b>Total Overheads</b>	<u><u>948,412</u></u>	<u><u>865,966</u></u>

**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 2023

	2023	2022
	€	€
<b>Miscellaneous Income</b>		
Amortisation of capital grants received	<u>4,225</u>	<u>4,225</u>

**Amber Womens Refuge Company Limited by Guarantee****SEGMENTED ACCOUNTS - TUSLA**

for the financial year ended 31 December 2023

	TUSLA €	Other €	Total €
<b>Income</b>	744,671	176,060	920,731
<b>Expenditure</b>			
Wages and salaries	444,608	72,270	516,878
Wages – outreach	35,055	50,000	85,055
Social Welfare Costs	61,566	-	61,566
Pension	21,670	4,731	26,401
Staff training and recruitment costs	10,320	-	10,320
Outreach costs	3,822	-	3,822
Rates	2,263	-	2,263
Insurance	10,385	-	10,385
Light and heat	24,818	(40)	24,778
Cleaning	5,756	(7)	5,749
Counselling	13,430	-	13,430
Repairs and maintenance	10,052	(42)	10,010
Fire alarm costs	2,463	(16)	2,447
One Million Star project cost	-	2,129	2,129
Womens aid expenses	-	10,645	10,645
E safe project	2,136	-	2,136
Client support fund	-	911	911
BOI funding costs	-	420	420
Coca Cola fund costs	-	1,796	1,796
Dept of children grant costs	-	13,888	13,888
Printing, postage and stationery	9,035	(104)	8,931
Advertising	1,814	15,304	17,118
Telephone	7,678	(24)	7,654
Computer costs	9,834	-	9,834
Offsite accommodation costs	8,680	(22)	8,680
Travel	10,394	1,706	12,100
Vouchers	5,166	-	5,166
Legal and professional	31,237	(26)	31,211
Audit	6,347	(11)	6,336
Bank charges	944	279	1,223
General expenses	1,215	4,081	5,296
Security systems	1,228	-	1,228
Subscriptions	2,572	-	2,572
Depreciation	26,056	-	26,056
<b>Total Expenditure</b>	770,544	177,868	948,412
<b>Net surplus / (deficit) before other income</b>	(25,873)	(1,808)	(27,681)
<b>Other income</b>			
Amortisation of government grants	4,225	-	4,225
<b>Overall Net surplus / (deficit)</b>	<b>(21,648)</b>	<b>(1,808)</b>	<b>(23,456)</b>