

RUHAMA
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2020

RUHAMA CONTENTS

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RUHAMA REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Billy Coman Donal Dunlop Ethna McDermott Myriam McLaughlin Noreen O'Shea Dr. Nusha Yonkova Dr. Samuel Gower Suzanne Farrelly Ian Carter (Appointed 13 May 2020) Nóra Ní Loinsigh (Appointed 3 July 2020) Colm Bowden (Resigned 24 February 2020) Colm O Dwyer (Resigned 13 May 2020) Karen McMenamin (Resigned 3 July 2020)
Company Secretary	Karen McMenamin (Appointed 24 February 2020, Resigned 13 May 2020) Dr. Nusha Yonkova (Resigned 24 February 2020) Tomás McElhinney (Appointed 13 May 2020)
Charity Number	10733
Charities Regulatory Authority Number	20027827
Company Number	209799
Registered Office and Principal Address	30/31 Camden Street Lower Dublin 2 D02 EC96 Republic of Ireland
Auditors	Donal Ryan FCCA AITI Donal Ryan & Associates Chartered Certified Accountants and Statutory Auditor 32 Manor Street Dublin 7 Ireland
Bankers	Bank of Ireland Lower Baggot Street Dublin 2 D02 Y754 Republic of Ireland
Solicitors	McGrath McGrane Suite 323 The Capel Building Mary's Abbey Dublin 7 D07 C668 Ireland

RUHAMA

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

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 2020.

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 company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of RUHAMA present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

The company 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) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

Structure, Governance and Management

Structure

Ruhama as a registered charity has a Board made up of volunteer Directors/Trustees.

The direction of operational activities is delegated to the managerial team made up the CEO, Services Manager, Volunteer Manager and Head of Finance and Operations.

Governance

Ruhama is a company limited by guarantee, not having a share capital. The company has a Constitution that was updated in accordance with the Companies 2014 in 2019.

The company conducts an annual appraisal of its own performance through staff appraisals, Board self-evaluation and engagement with other stakeholders including service users.

If the Company is wound up while an individual is a member, or within one year after the date on which he or she ceases to be a member, any contributions required may not exceed €1.

In 2020, the Ruhama Board of Directors met on ten occasions. There were also regular meetings of sub-committees involving Board Members. The Board recruited two new Directors during 2020. The Board appointed a new chairperson in May 2020.

Ruhama is on the journey to compliance with the Charities Governance Code.

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Financial Results

At the end of the financial year the company has assets of €436,161 (2019 - €620,302) and liabilities of €198,174 (2019 - €314,913). The net assets of the company have decreased by €(67,402).

Principal Risks and Uncertainties

On 31 December 2019, China alerted the World Health Organisation (WHO) to several cases of unusual pneumonia in Wuhan, a port city in the central Hubei province. In February 2020, the WHO officially named this new Coronavirus 'COVID-19' and on 11 March 2020 the WHO declared the coronavirus outbreak a pandemic. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. The company is working with its staff and suppliers while reviewing options available under government support schemes. At the date of signing these accounts the long term impact on the company is unknown.

Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company remains exposed to the effects of the Covid-19 pandemic. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the challenging period caused by this outbreak. The directors are confident that the company will be fully operational once the period of restriction is lifted.

Directors and Secretary

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

Billy Coman
Donal Dunlop
Ethna McDermott
Myriam McLaughlin
Noreen O'Shea
Dr. Nusha Yonkova
Dr. Samuel Gower
Suzanne Farrelly
Ian Carter (Appointed 13 May 2020)
Nóra Ní Loinsigh (Appointed 3 July 2020)
Colm Bowden (Resigned 24 February 2020)
Colm O Dwyer (Resigned 13 May 2020)
Karen McMenamin (Resigned 3 July 2020)

The secretaries who served during the financial year were;

Karen McMenamin (Appointed 24 February 2020, Resigned 13 May 2020)
Dr. Nusha Yonkova (Resigned 24 February 2020)
Tomás McElhinney (Appointed 13 May 2020)

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. RUHAMA subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Events After the Balance Sheet

Since the beginning of 2021, the Covid-19 virus has continued to be a global problem. In common with many other countries, the Irish government issued guidance and new restrictions on the movement of people designed to slow the spread of this virus. In late December 2020 and early January 2021, many businesses closed and throughout the month more restrictions were placed on people and businesses. Effectively, all "non-essential" businesses were ordered to close temporarily. At the time of approving the financial statements, while there is some uncertainty, however the board are confident that with the assistance of state supports there will not be a material impact on the future viability of the company.

Exemptions from Disclosure

The charity has availed of no exemptions, it has disclosed all relevant information.

RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Funds Held As Custodian Trustee on Behalf of Others

The charity does not hold any funds or other assets by way of custodian or trustees on behalf of other.

Budget Controls

A detailed budget is prepared in line with the Strategic Plan and is reviewed by the Audit, Finance & Governance Sub-Committee and the Board, and approved by the Board. Actual results and outcomes are compared against the budget to ensure alignment with the plan and to maintain tight budgetary control and value for money.

Reserves Policy

The Directors strive to ensure a minimum level of reserves equal to one Quarter (3 months) operating costs, as a matter of fiscal responsibility. Reserves were maintained at this level in 2020.

Activity in 2020

Frontline Services

During 2020 Ruhama engaged with 305 women. 129 were suspected victims of trafficking of which 29 were new and 176 were impacted by prostitution, 68 of which were new. Ruhama closed 97 cases in 2019 which is double the average case closures per annum. The impact of COVID-19 and the additional closure of cases accounts for the 2020 figures. Additionally, our outputs in education/development and trauma therapy increased significantly throughout the year.

Casework involves support through care and case management with a wide range of individual supports, advocacy, accompaniment, and referral. Throughout the pandemic caseworkers continued to meet service users face to face when delivering emergency care packs and emergency issues/assessments where remote working was not appropriate. In 2020 Ruhama delivered 152 emergency care packs to 23 counties across the country.

Education & Development includes specific training addressing the women's immediate education needs. During 2020, 2 new groups and 2 new evening workshops were developed, 19 additional classes and capacity for individuals to participate in courses increased online.

Trauma Therapy increased by over 50% in 2020.

Awareness Raising & Advocacy

In 2020 the 'We Don't Buy it Campaign' was launched, spearheaded by Ruhama with a coalition of SPACE International, Sexual Violence Centre Cork, and the Men's Development Network.

Ruhama staff delivered several sessions of Know Sex Trafficking & Prostitution Training where participants developed a more in-depth understanding of sex trafficking and prostitution in Ireland. We have developed a 2 module 'Training for Frontline Workers and Sex Trafficking Responders' course which commenced in December 2020 and will be rolled out throughout 2021.

Additional training sessions were delivered to other frontline professionals across multiple entities.

Government Department Circulars

Ruhama is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

Auditors

Donal Ryan FCCA AITI, (Chartered Certified Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed 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.

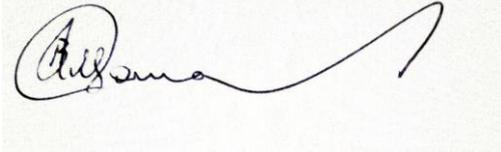
RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

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 30/31 Camden Street Lower, Dublin 2, D02 EC96.

Approved by the Board of Directors on 26 May 2021 and Signed on Its Behalf by:

A handwritten signature in black ink, appearing to read 'Billy Coman', written on a light-colored background.

Billy Coman
Director

A handwritten signature in black ink, appearing to read 'Ian Carter', written on a light-colored background.

Ian Carter
Director

RUHAMA

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

The directors are responsible for preparing 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", applying Section 1A of that Standard, 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

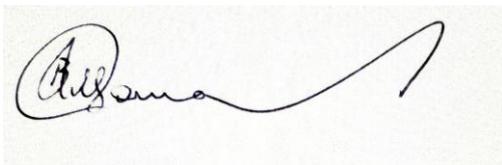
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 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 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 net income or expenditure of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 26 May 2021 and Signed on Its Behalf by:



Billy Coman
Director



Ian Carter
Director

INDEPENDENT AUDITOR'S REPORT to the Members of RUHAMA

Report on the Audit of the Financial Statements

Opinion

We have audited the company financial statements of RUHAMA for the financial year ended 31 December 2020 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", applying Section 1A of that Standard 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 company as at 31 December 2020 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 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 3 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 solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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. In our opinion the financial statements are in agreement with the accounting records.

Matters on Which We Are Required to Report by Exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified 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 company. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of RUHAMA

Respective Responsibilities

Responsibilities of Directors for the Financial Statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements 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 operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 company'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 company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of RUHAMA

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.



Donal Ryan FCCA AITI

For and on Behalf of

DONAL RYAN & ASSOCIATES

Chartered Certified Accountants and Statutory Auditor

32 Manor Street

Dublin 7

Ireland

26 May 2021

RUHAMA

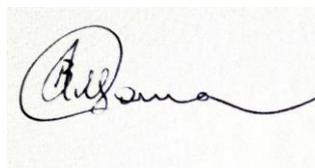
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
Income							
Donations and legacies	4.1	73,738	-	73,738	162,899	132	163,031
Charitable activities	4.2	5,321	881,170	886,491	5,112	760,356	765,468
Other income	4.3	324	6,370	6,694	-	3,415	3,415
Total Income		79,383	887,540	966,923	168,011	763,903	931,914
Expenditure							
Raising funds	5.1	-	-	-	(5,475)	-	(5,475)
Charitable activities	5.2	142,264	885,691	1,027,955	94,331	757,311	851,642
Other expenditure	5.3	-	6,370	6,370	-	3,415	3,415
Total Expenditure		142,264	892,061	1,034,325	88,856	760,726	849,582
Net Income/(Expenditure)		(62,881)	(4,521)	(67,402)	79,155	3,177	82,332
Transfers between funds		-	-	-	(1,881)	1,881	-
Net Movement in Funds for the Financial Year		(62,881)	(4,521)	(67,402)	77,214	5,058	82,332
Reconciliation of Funds							
Balances brought forward at 1 January 2020	17	300,331	5,058	305,389	223,057	-	223,057
Balances Carried Forward at 31 December 2020		237,450	537	237,987	300,331	5,058	305,389

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

Approved by the Board of Directors on 26 May 2021 and Signed on Its Behalf by:



Billy Coman
Director



Ian Carter
Director

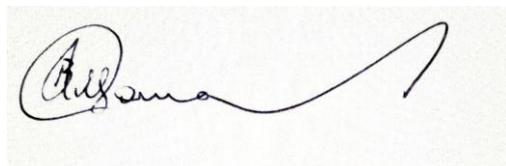
RUHAMA BALANCE SHEET

as at 31 December 2020

	Notes	2020 €	2019 €
Fixed Assets			
Tangible assets	10	22,020	13,057
Current Assets			
Debtors	11	51,730	22,304
Cash at bank and in hand		360,635	584,941
		412,365	607,245
Creditors: Amounts Falling Due within One Year	12	(186,398)	(314,913)
Net Current Assets		225,967	292,332
Total Assets Less Current Liabilities		247,987	305,389
Long Term Deferred Income	14	(10,000)	-
Net Assets		237,987	305,389
Funds			
Restricted trust funds		537	5,058
General fund (unrestricted)		237,450	300,331
Total Funds	17	237,987	305,389

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

Approved by the Board of Directors on 26 May 2021 and Signed on Its Behalf by:



Billy Coman
Director



Ian Carter
Director

RUHAMA

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Cash Flows from Operating Activities			
Net movement in funds		(67,402)	82,332
Adjustments for:			
Depreciation		13,930	12,221
Amortisation of capital funds received		-	(5,475)
		<u>(53,472)</u>	<u>89,078</u>
Movements in working capital:			
Movement in debtors		(31,202)	(2,434)
Movement in creditors		(126,739)	85,711
		<u>(211,413)</u>	<u>172,355</u>
Cash Flows from Investing Activities			
Payments to acquire tangible assets		(22,893)	(19,587)
Cash Flows from Financing Activities			
Other movements		-	(59)
Long term Deferred Income		10,000	-
		<u>10,000</u>	<u>(59)</u>
Net cash generated from financing activities		<u>10,000</u>	<u>(59)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents		(224,306)	152,709
Cash and Cash Equivalents at 1 January 2020		584,941	432,232
Cash and Cash Equivalents at 31 December 2020	20	<u>360,635</u>	<u>584,941</u>

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

1. GENERAL INFORMATION

RUHAMA is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 30/31 Camden Street Lower, Dublin 2, D02 EC96, Republic of Ireland which is also the principal place of business of the company. 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 charity's financial statements.

Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared 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) (effective 1 January 2015)".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of Compliance

The financial statements of the company for the financial year ended 31 December 2020 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) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

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 company. Expenditure which meets these criteria is allocated to the fund.

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 company.
- 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.

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company 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 company.

Income is categorised under the following headings:

- Donations and legacies;
- Income from charitable activities; and
- Investment income.

Donations and Legacies

Donations and fundraising income are credited to income in the period in which they are receivable. Donations received in advance for specified periods are carried forward as deferred income.

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 company. Income from government and other co-funders is recognised when the company 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.

Investment Income

Interest and investment income is included when receivable and the amount can be measured reliably, this is normally upon notification of the interest paid or payable by the bank.

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 company 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.

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:

Fixtures, fittings and equipment	- 33.33% Straight line
Motor vehicles	- 20% Straight line

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 company 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

The company is a revenue approved charity and is therefore exempt from corporate taxation in accordance with sections 207, 208 and related sections, of the Taxes Consolidation Act 1997, as amended.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

4. INCOME				
4.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
Donations received	70,606	-	70,606	162,899
Mini-Marathon	3,132	-	3,132	-
Emergency Accommodation Fund	-	-	-	132
	<u>73,738</u>	<u>-</u>	<u>73,738</u>	<u>163,031</u>
	<u><u>73,738</u></u>	<u><u>-</u></u>	<u><u>73,738</u></u>	<u><u>163,031</u></u>
4.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
AD Fund	-	-	-	634
AMRI Fund	-	-	-	477
Ann Pratt Fund	-	506	506	-
APT Educational	-	-	-	1,463
Association Femme d'Europe	-	-	-	7,000
Autumn 2019 Conference	-	6,141	6,141	4,820
AWCD (American Womens Club)	-	4,052	4,052	8,726
Community Foundation Ireland	-	-	-	8,172
Community Foundation Ireland OLC	-	5,836	5,836	-
Community Foundation Ireland Edu. & Dev.	-	7,713	7,713	-
Community Foundation Ireland Xmas Hamper	-	9,872	9,872	-
Community Grant (South Inner City Local Drugs & Alcohol Task Force)	-	500	500	1,500
Cork Street Fund	-	200	200	35
Daughters of Charity Fund	-	1,023	1,023	2,775
Dept of Just Community Safety Policy	-	413,380	413,380	350,000
Dept of Justice Emergency Covid-19 Fund	-	19,680	19,680	-
DJE Awareness Raising	-	68,550	68,550	27,500
Dormant Account Fund	-	17	17	833
Dormant Accounts Fund - Awareness Raising	-	-	-	2,822
Emergency Accommodation Fund	3,721	-	3,721	-
Founders Fund	-	2,692	2,692	5,722
Hilton Fund for Sisters	-	-	-	12,944
HSE CHO6	-	118,824	118,824	118,824
HSE CHO 7/SICDATF Interagency SU Training	-	1,645	1,645	-
HSE National Lottery Grant 2019	-	3,356	3,356	7,124
ICI Disrupt Demand	-	-	-	8,050
Jesuit Education Fund	-	6,386	6,386	10,380
Loreto Foundation Fund	-	4,976	4,976	735
OLC Ireland Trust Fund (Childcare)	-	-	-	4
Other	-	-	-	(1,506)
Outreach Van Fund	-	4,849	4,849	2,151
Paypal (Ed & Dev)	-	-	-	322
Provision for IT	-	8,633	8,633	-
SICLDTF/Community Training Grant	1,600	-	1,600	-
Soroptimist Intl Dublin	-	1,610	1,610	5,943
South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	-	100,824	100,824	100,824
The Gender Equality European Social Fund (ESF) & (PEIL) of the Department of Justice & Equality	-	86,507	86,507	65,605
UN Slavery Fund 2018	-	2,106	2,106	10,881
World Womens Day of Prayer	-	1,292	1,292	708
	<u>5,321</u>	<u>881,170</u>	<u>886,491</u>	<u>765,468</u>
	<u><u>5,321</u></u>	<u><u>881,170</u></u>	<u><u>886,491</u></u>	<u><u>765,468</u></u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

4.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2020	2019
		€	€	€	€
	Maternity Benefit	-	6,370	6,370	3,415
	VAT Refund Scheme	324	-	324	-
		<u>324</u>	<u>6,370</u>	<u>6,694</u>	<u>3,415</u>
5.	EXPENDITURE				
5.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2020
		€	€	€	€
	Raising funds	-	-	-	(5,475)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,475)</u>
5.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2020
		€	€	€	€
	Autumn 2019 Conference Expenses	6,141	-	-	6,141
	Staff costs	619,030	-	-	619,030
	Staff recruitment and training	22,995	-	-	22,995
	Motor expenses	1,128	-	-	1,128
	Service users	81,989	-	-	81,989
	Office expenses	87,195	-	-	87,195
	Repairs and maintenance	4,293	-	-	4,293
	Legal and professional fees	85,848	-	-	85,848
	Insurance	10,197	-	-	10,197
	Computer & IT Costs	21,720	-	-	21,720
	Fundraising & Awareness	65,215	-	-	65,215
	Bank Charges	502	-	-	502
	Depreciation	13,930	-	-	13,930
	Governance Costs (Note 5.4)	-	-	7,772	7,772
		<u>1,020,183</u>	<u>-</u>	<u>7,772</u>	<u>1,027,955</u>
					<u>851,642</u>
5.3	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2020
		€	€	€	€
	Maternity Benefit	6,370	-	-	6,370
		<u>6,370</u>	<u>-</u>	<u>-</u>	<u>6,370</u>
5.4	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2020
		€	€	€	€
	Audit	-	-	7,772	7,772
		<u>-</u>	<u>-</u>	<u>7,772</u>	<u>7,772</u>
6.	ANALYSIS OF SUPPORT COSTS			2020	2019
				€	€
	Audit			7,772	5,000
				<u>7,772</u>	<u>5,000</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

7. NET INCOME	2020	2019
	€	€
Net Income Is Stated After Charging/(Crediting):		
Depreciation of tangible assets	13,930	12,221
Amortisation of long term deferred income	-	(5,475)
	<u><u> </u></u>	<u><u> </u></u>

8. EMPLOYEES AND REMUNERATION

Number of Employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2020	2019
	Number	Number
All employees	15	14
	<u><u> </u></u>	<u><u> </u></u>

The staff costs comprise:

	2020	2019
	€	€
Wages and salaries	541,055	494,571
Social security costs	56,717	53,218
Pension costs	21,258	18,725
	<u><u>619,030</u></u>	<u><u>566,514</u></u>

9. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of	Number of
	Employees	Employees
€70,000 - €80,000	1	-
	<u><u> </u></u>	<u><u> </u></u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2020	44,829	27,532	72,361
Additions	22,893	-	22,893
At 31 December 2020	<u>67,722</u>	<u>27,532</u>	<u>95,254</u>
Depreciation			
At 1 January 2020	31,772	27,532	59,304
Charge for the financial year	13,930	-	13,930
At 31 December 2020	<u>45,702</u>	<u>27,532</u>	<u>73,234</u>
Net Book Value			
At 31 December 2020	<u>22,020</u>	<u>-</u>	<u>22,020</u>
At 31 December 2019	<u>13,057</u>	<u>-</u>	<u>13,057</u>
11. DEBTORS		2020	2019
		€	€
Trade debtors		23,141	-
Other debtors		8,333	8,333
Prepayments		20,256	13,971
		<u>51,730</u>	<u>22,304</u>
12. CREDITORS		2020	2019
Amounts Falling Due within One Year		€	€
Trade creditors		19,050	9,012
Taxation and social security costs		11,818	12,160
Other creditors		-	1,205
Pension accrual		5,316	-
Accruals		9,603	5,004
Deferred Income		140,611	287,532
		<u>186,398</u>	<u>314,913</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

13. DEFERRED INCOME

The total current deferred income to 2021 relates to:

	2020	2019
	€	€
Jesuit Education Fund	13,234	29,620
The Gender Equality European Social Fund (ESF) & (PEIL) of the Department of Justice & Equality	-	63,311
Department of Justice & Equality - Awareness Raising Project	-	68,550
Ann Pratt Fund	44,494	45,000
Founders Fund	-	13,474
Soroptimist intl Dublin	7,566	6,676
Provision for IT	8,703	17,335
RTE Comic Relief Fund	19,183	-
Community Foundation of Ireland	14,164	-
JTI – Ed & Dev	7,000	-
Other Grants	26,267	43,566
	<u>140,611</u>	<u>287,532</u>

14. GRANTS RECEIVABLE

	2020	2019
	€	€
Capital Grants Received and Receivable		
At 1 January 2020	16,486	16,486
Increase in financial year	10,000	-
	<u>26,486</u>	<u>16,486</u>
At 31 December 2020	26,486	16,486
Amortisation		
At 1 January 2020	(16,486)	(10,952)
Amortised in financial year	-	(5,534)
	<u>(16,486)</u>	<u>(16,486)</u>
At 31 December 2020	(16,486)	(16,486)
Net Book Value		
At 31 December 2020	<u>10,000</u>	-
At 1 January 2020	<u>-</u>	<u>5,534</u>

15. State Funding

Agency	Department of Justice and Equality
Sponsoring Government Department	Department of Justice and Equality
Grant Programme	Awareness Raising Project
Deferred income b/fwd from 2019	€68,550
Total Grant Received in the year	-
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€68,550
Expenditure in the year	€68,550
Term	Expires 31 December 2020
Received in the financial year	31 December 2020
Restriction on use	Service Provision
Capital Grant	Nil

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Agency	Department of Justice and Equality
Sponsoring Government Department	Community Safety Policy of the Department of Justice and equality
Grant Programme	Community Safety Policy
Deferred income b/fwd from 2019	-
Total Grant Received in the year	€413,380
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€413,380
Expenditure in the year	€413,380
Term	Expires 31 December 2020
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	Service Provision
Agency	Health Service Executive
Sponsoring Government Department	Health Service Executive
Grant Programme	HSE CHO7 Addiction Service/SICDATF
Deferred income b/fwd from 2019	-
Total Grant Received in the year	€100,824
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€100,824
Expenditure in the year	€100,824
Term	Expires 31 December 2020
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	Service Provision
Agency	Health Service Executive
Sponsoring Government Department	HSE CH06
Grant Programme	HSE CH06 "Social Inclusion
Deferred income b/fwd from 2019	-
Total Grant Received in the year	€118,824
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€118,824
Expenditure in the year	€118,824
Term	Expires 31 December 2020
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	Service Provision
Agency	Department of Justice and Equality
Sponsoring Government Department	Community Safety Policy of the Department of Justice and equality
Grant Programme	Emergency Covid-19 Fund
Deferred income b/fwd from 2019	-
Total Grant Received in the year	€19,680
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€19,680
Expenditure in the year	€19,680
Term	Expires 31 December 2020
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	Service Provision

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

<p>Agency Sponsoring Government Department</p> <p>Grant Programme Deferred income b/fwd from 2019 Total Grant Received in the year Fund (deferred) or due at financial year end Total Grant taken to income in the year Expenditure in the year Term Received in the financial year Capital Grant Restriction on use</p>	<p>Department of Justice and Equality The Gender Equality European Social Fund (ESF) Programme for Employability Inclusion and Learning Operational Programme (PEIL) ESF/PEIL Bridge to Work Project 2014-2020 €63,366 - (€23,141) €86,507 €86,507 Expires 31 December 2020 31 December 2020 Nil Service Provision</p>
<p>Agency Sponsoring Government Department</p> <p>Grant Programme Deferred income b/fwd from 2019 Total Grant Received in the year Fund (deferred) or due at financial year end Total Grant taken to income in the year Expenditure in the year Term Received in the financial year Capital Grant Restriction on use</p>	<p>Health Service Executive HSE National Lottery Fund HSE - National Lottery Fund €3,356 - - €3,356 €3,356 Expires 31 December 2020 31 December 2019 Nil Service Provision</p>

16. RESERVES

	2020	2019
	€	€
At 1 January 2020	305,389	223,057
(Deficit)/Surplus for the financial year	(67,402)	82,332
	<hr/>	<hr/>
At 31 December 2020	237,987	305,389
	<hr/> <hr/>	<hr/> <hr/>

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2019	223,057	-	223,057
Movement during the financial year	77,274	5,058	82,332
	<hr/>	<hr/>	<hr/>
At 31 December 2019	300,331	5,058	305,389
Movement during the financial year	(62,881)	(4,521)	(67,402)
	<hr/>	<hr/>	<hr/>
At 31 December 2020	237,450	537	237,987
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
Restricted Funds					
Ann Pratt Fund	-	506	506	-	-
Association Femme d'Europe	4,690	-	5,021	-	(331)
Autumn 2019 Conference	-	6,141	6,141	-	-
AWCD (American Womens Club)	-	4,052	4,052	-	-
Community Foundation Ireland OLC	-	5,836	5,836	-	-
Community Foundation Ireland Edu. & Dev.	-	7,713	7,713	-	-
Community Foundation Ireland Xmas Hamper	-	9,872	9,872	-	-
Community Grant - (South Inner City Local drugs & Alcohol Task Force)	-	500	-	-	500
Cork Street Fund	-	200	200	-	-
DOC Education	-	1,023	1,023	-	-
DJE Awareness Raising Campaign	-	68,550	68,550	-	-
DJE Community Safety Policy	368	413,380	413,380	-	368
Dormant Account Fund - Education	-	17	17	-	-
Emergency Covid-19 Fund	-	19,680	19,680	-	-
Founders Fund	-	2,692	2,692	-	-
Grants	-	8,633	8,633	-	-
HSE CHO6	-	118,824	118,824	-	-
HSE CHO 7/SICDATF	-	1,645	1,645	-	-
Interagency SU Training	-			-	-
HSE National Lottery Grant 2019	-	3,356	3,356	-	-
Jesuit Education Fund	-	6,386	6,386	-	-
Loreto Foundation Fund	-	4,976	4,976	-	-
Maternity Benefit	-	6,370	6,370	-	-
Outreach Van Fund	-	4,849	4,849	-	-
Soroptimist Intl Dublin	-	1,610	1,610	-	-
South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	-	100,824	100,824	-	-
The Gender Equality European Social Fund (ESF) & (PEIL) of the Department of Justice & Equality	-	86,507	86,507	-	-
UN Slavery Fund	-	2,106	2,106	-	-
World Women's Day of Prayer	-	1,292	1,292	-	-
	<u>5,058</u>	<u>887,540</u>	<u>892,061</u>	<u>-</u>	<u>537</u>
Unrestricted Funds					
Unrestricted	300,331	79,383	142,264	-	237,450
Total Funds	<u>305,389</u>	<u>966,923</u>	<u>1,034,325</u>	<u>-</u>	<u>237,987</u>

18. THE COMMUNITY FOUNDATION FOR IRELAND

During 2020 the company received the followings funds from The Community Foundation for Ireland:

Grant Programme	CFI Xmas Hamper
Deferred income b/fwd from 2019	-
Total Grant Received in the year	€10,000

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

continued

Fund (deferred) or due at financial year end	€(128)
Total Grant taken to income in the year	€9,872
Expenditure in the year	€9,872
Term	Expires 30 June 2021
Received in the financial year	31 December 2020

Grant Programme	CFI Edu & Dev
Deferred income b/fwd from 2019	-
Total Grant Received in the year	€10,000
Fund (deferred) or due at financial year end	€(2,287)
Total Grant taken to income in the year	€7,713
Expenditure in the year	€7,713
Term	Expires 30 June 2021
Received in the financial year	31 December 2020

Grant Programme	CFI OLC
Deferred income b/fwd from 2019	-
Total Grant Received in the year	€20,000
Fund (deferred) or due at financial year end	€(14,164)
Total Grant taken to income in the year	€5,836
Expenditure in the year	€5,836
Term	Expires 30 June 2021
Received in the financial year	31 December 2020

19. STATUS

The company is 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.

20. CASH AND CASH EQUIVALENTS

	2020	2019
	€	€
Cash and bank balances	66,743	403,722
Cash equivalents	293,892	181,219
	<u>360,635</u>	<u>584,941</u>

21. POST-BALANCE SHEET EVENTS

Since the beginning of 2021, the Covid-19 virus has continued to be a global problem. In common with many other countries, the Irish government issued guidance and new restrictions on the movement of people designed to slow the spread of this virus. In late December 2020 and early January 2021, many businesses closed and throughout the month more restrictions were placed on people and businesses. Effectively, all "non-essential" businesses were ordered to close temporarily. At the time of approving the financial statements, while there is some uncertainty, however the board are confident that with the assistance of state supports there will not be a material impact on the future viability of the company.

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 26 May 2021.

