

RUHAMA

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2021

RUHAMA CONTENTS

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RUHAMA REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Ian Carter - Chair Billy Coman Noreen O'Shea Dr. Samuel Gower Nóra Ní Loinsigh - Secretary Donagh O'Farrell - Treasurer (Appointed 10 March 2021) Carolann Minnock (Appointed 10 March 2021) Dr Gabriel Fitzpatrick (Appointed 26 October 2021) Donal Dunlop (Resigned 10 March 2021) Ethna McDermott (Resigned 27 January 2021) Myriam McLaughlin (Resigned 17 February 2021) Dr. Nusha Yonkova (Resigned 18 March 2021) Suzanne Farrelly (Resigned 25 August 2021)
Company Secretary	Nora Ni Lionsigh (Appointed 28 May 2021) Tomás McElhinney (Resigned 27 May 2021)
Charity Number	10733
Charities Regulatory Authority Number	20027827
Company Number	209799
Registered Office and Principal Address	4 Castle Street Dublin 2 D02EY44 Republic of Ireland
Auditors	Donal Ryan & Associates Chartered Certified Accountants and Statutory Auditor 32 Manor Street Dublin 7 Republic of Ireland
Bankers	Bank of Ireland Lower Baggot Street Dublin 2 D02 Y754 Republic of Ireland
Solicitors	Holmes Solicitors Suite 1 Bishopsgate Henry Street Limerick V94 K5R6

RUHAMA

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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 2021.

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 referred to as Board trustees for the purpose of charity law and under company law known as directors.

In this report the directors of RUHAMA present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

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, 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 2021, the Ruhama Board of Directors met on eight occasions. There were also regular meetings of sub-committees involving Board Members. The Board recruited three new Directors during 2021.

Ruhama is fully compliant with the Charities Governance Code.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €494,645 (2020 - €434,385) and liabilities of €246,344 (2020 - €196,398). The net assets of the company have increased by €10,314.

Principal Risks and Uncertainties

At the date of signing these accounts there are no long-term risks or uncertainties.

Future Developments

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

RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Directors and Secretary

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

Ian Carter - Chair
Billy Coman
Noreen O'Shea
Dr. Samuel Gower
Nóra Ní Loinsigh - Secretary
Donagh O'Farrell - Treasurer (Appointed 10 March 2021)
Carolann Minnock (Appointed 10 March 2021)
Dr Gabriel Fitzpatrick (Appointed 26 October 2021)
Donal Dunlop (Resigned 10 March 2021)
Ethna McDermott (Resigned 27 January 2021)
Myriam McLaughlin (Resigned 17 February 2021)
Dr. Nusha Yonkova (Resigned 18 March 2021)
Suzanne Farrelly (Resigned 25 August 2021)

In accordance with the Constitution, the directors retire when term of office is complete and, being eligible, offer themselves for re-election for one further term.

The secretaries who served during the financial year were:

Nora Ni Lionsigh (Appointed 28 May 2021)
Tomás McElhinney (Resigned 27 May 2021)

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

There are no events occurring post Balance Sheet.

Exemptions from Disclosure

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

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 Annual Service 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.

RUHAMA

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Activity in 2021

Frontline Services

Ruhama engaged with 369 women (174 new) over the year, an increase of 21.5% from the previous year. 136 were victims of human trafficking (28 new) for the purpose of sexual exploitation. 2021 clearly showed that despite public health restrictions, the demand for sexual services persisted and – with it, vulnerable women found themselves in danger.

Of the 369 women who engaged with the service over 2021, 323 women engaged with the casework team. We expanded our team with a new role, Assertive Outreach Caseworker to provide outreach and inreach in Addiction, Homeless and Direct Provision services.

The ongoing development and expansion of our counselling and trauma therapy service was a key strategic priority for 2021. 69 service users accessed this service representing an increase of 68% from 2020.

205 service users participated with our education and development team an increase of 15% from the previous year. In 2021 we substantially increased our group work through our Health & Wellbeing programme and introduced a new intercultural group.

The Bridge to Work programme supported 40 women in 2021 with job coaching, assistance in commencing employment and supporting women to maintain employment.

In 2021 Ruhama formed a service user engagement group. The aim of the group is to have service users directly involved in the development and improvement of services to ensure wide participation across the organisation from women with lived experience and expertise.

Awareness Raising & Advocacy

Ruhama successfully launched 'Get the Full Picture' campaign to raise awareness of the prevalence of human trafficking throughout Ireland and told the stories of those impacted by it.

Training on prostitution and sex trafficking reached 600 participants in 2021. Training was delivered to Gardai, schools, social care students, domestic violence services, addiction services, homeless services, direct provision staff and residential care staff.

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'.

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 2021.

Auditors

The auditors, Donal Ryan & Associates, (Chartered Certified 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.

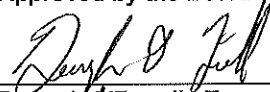
RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

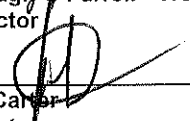
Accounting Records

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 4 Castle Street, Dublin 2, D02EY44.

Approved by the Board of Directors on 13/07/22 and Signed on Its Behalf by:



Donagh O'Farrell - Treasurer
Director



Ian Carter
Director

RUHAMA DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

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;
- 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 13/07/22 and Signed on Its Behalf by:



Donagh O'Farrell - Treasurer
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 2021 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 2021 and of its surplus 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 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 and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of RUHAMA

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.

Respective Responsibilities

Responsibilities of Directors for the Financial Statements

As explained more fully in the Directors' Responsibilities Statement set out on page 7, 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

Republic of Ireland

..13/02/22.....

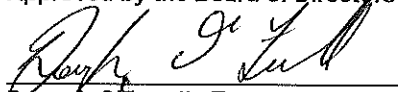
RUHAMA STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021

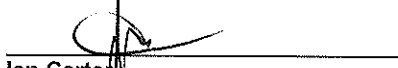
	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	4.1	68,548	-	68,548	73,738	-	73,738
Charitable activities	4.2	-	1,016,810	1,016,810	5,321	881,170	886,491
Other income	4.3	349	-	349	324	6,370	6,694
Total Income		68,897	1,016,810	1,085,707	79,383	887,540	966,923
Expenditure							
Charitable activities	5.1	44,598	1,030,795	1,075,393	142,264	885,691	1,027,955
Other expenditure	5.2	-	-	-	-	6,370	6,370
Total Expenditure		44,230	1,031,163	1,075,393	142,264	892,061	1,034,325
Net Income/(Expenditure)		24,299	(13,985)	10,314	(62,881)	(4,521)	(67,402)
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		24,299	(13,985)	10,314	(62,881)	(4,521)	(67,402)
Reconciliation of Funds							
Balances brought forward at 1 January 2021	17	237,487	500	237,987	300,368	5,021	305,389
Balances Carried Forward at 31 December 2021		261,786	(13,485)	248,301	237,487	500	237,987

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 13/07/22 and Signed on Its Behalf by:



Donagh O'Farrell - Treasurer
Director



Ian Carter
Director

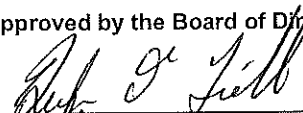
RUHAMA BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	10	13,645	22,020
Current Assets			
Debtors	11	38,482	51,730
Cash at bank and in hand		442,518	360,635
		481,000	412,365
Creditors: Amounts Falling Due within One Year	12	(211,799)	(186,398)
Net Current Assets		269,201	225,967
Total Assets Less Current Liabilities		282,846	247,987
Long Term Deferred Income	14	(34,545)	(10,000)
Net Assets		248,301	237,987
Funds			
Restricted trust funds		(13,485)	500
General fund (unrestricted)		261,786	237,487
Total Funds	17	248,301	237,987

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 13/07/22 and Signed on Its Behalf by:


Donagh O'Farrell - Treasurer
Director


Ian Carter
Director

RUHAMA
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash Flows from Operating Activities			
Net movement in funds		10,314	(67,402)
Adjustments for:			
Depreciation		15,293	13,930
		<u>25,607</u>	<u>(53,472)</u>
Movements in working capital:			
Movement in debtors		13,248	(29,426)
Movement in creditors		25,401	(128,515)
		<u>64,256</u>	<u>(211,413)</u>
Cash Flows from Investing Activities			
Payments to acquire tangible assets		(6,918)	(22,893)
Cash Flows from Financing Activities			
Long term Deferred Income		24,545	10,000
Net Increase in Cash and Cash Equivalents		<u>81,883</u>	<u>(224,306)</u>
Cash and Cash Equivalents at 1 January 2021		<u>360,635</u>	<u>584,941</u>
Cash and Cash Equivalents at 31 December 2021	20	<u><u>442,518</u></u>	<u><u>360,635</u></u>

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

RUHAMA is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 4 Castle Street, Dublin 2, D02EY44, 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".

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 2021 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", 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 2021

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

for the financial year ended 31 December 2021

continued

4. INCOME					
4.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
	Donations received	68,548	-	68,548	70,606
	Mini-Marathon	-	-	-	3,132
		<u>68,548</u>	<u>-</u>	<u>68,548</u>	<u>73,738</u>
4.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
	Dept of Justice - Victims of Crime Grant	-	609,868	609,868	413,380
	HSE Social Inclusion CHO6	-	118,824	118,824	118,824
	South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	-	100,824	100,824	100,824
	Dept of Justice - Premises	-	50,545	50,545	-
	Dept of Justice - BTW	-	45,890	45,890	-
	RTÉ Comic Relief Fund	-	16,823	16,823	-
	Jesuit Education Fund	-	12,280	12,280	6,386
	Community Foundation of Ireland	-	9,945	9,945	-
	Dublin City Council	-	8,641	8,641	-
	Soroptimist Intl Dublin	-	7,566	7,566	1,610
	JTI - Education & Development	-	7,000	7,000	-
	Dept of Justice - Trafficking Training	-	6,500	6,500	-
	Provision for IT - Donations	-	4,718	4,718	8,633
	HSE National Lottery Grant	-	4,603	4,603	3,356
	Dept of Justice - Community Integration Fund	-	3,950	3,950	-
	Community Foundation of Ireland Education Fund	-	2,287	2,287	7,713
	World Womens Day of Prayer	-	2,000	2,000	1,292
	Community Foundation of Ireland	-	1,840	1,840	5,836
	Daughters of Charity Fund	-	1,202	1,202	1,023
	Other small grants	-	1,186	1,186	-
	Community Foundation of Ireland Xmas Hampers	-	128	128	9,872
	Loreto Foundation Fund	-	100	100	4,976
	Ann Pratt Fund	-	90	90	506
	The Gender Equality European Social Fund (ESF) & (PEIL) of the Department of Justice & Equality	-	-	-	86,507
	Dept of Justice - Awareness Raising Grant	-	-	-	68,550
	Dept of Justice Emergency Covid-19 Fund	-	-	-	19,680
	Autumn 2019 Conference	-	-	-	6,141
	Outreach Van Fund	-	-	-	4,849
	AWCD (American Womens Club)	-	-	-	4,052
	Emergency Accommodation Fund	-	-	-	3,721
	Founders Fund	-	-	-	2,692
	UN Slavery Fund 2018	-	-	-	2,106
	HSE CHO7/SICDATF Interagency SU Training	-	-	-	1,645
	SICLDTF/Community Training Grant	-	-	-	1,600
	Community Grant (South Inner City Local Drugs & Alcohol Task Force)	-	-	-	500
	Cork Street Fund	-	-	-	200
	Dormant Account Fund	-	-	-	17
		<u>-</u>	<u>1,016,810</u>	<u>1,016,810</u>	<u>886,491</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2021

4.3	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €	
	Maternity Benefit	-	-	-	6,370	
	VAT Refund Scheme	-	-	-	324	
	Other	349	-	349	-	
		<u>349</u>	<u>-</u>	<u>349</u>	<u>6,694</u>	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
	Staff costs	707,934	-	-	707,934	619,030
	Staff recruitment and training	24,708	-	-	24,708	22,995
	Motor expenses	-	-	-	-	1,128
	Service Users Programme Costs	37,142	-	-	37,142	81,989
	Office Furniture/Equipment	61,633	-	-	61,633	2,727
	Rent payable	64,473	-	-	64,473	53,341
	Revised Office Expenses	38,769	-	-	38,769	29,657
	Repairs and maintenance	1,547	-	-	1,547	4,293
	Legal and professional fees	28,662	-	-	28,662	85,848
	Insurance	13,680	-	-	13,680	10,197
	Computer & IT Costs	23,424	-	-	23,424	21,720
	Campaign Costs & Awareness	52,893	-	-	52,893	66,685
	Depreciation	15,293	-	-	15,293	13,930
	Bank Charges	213	-	-	213	502
	Autumn 2019 Conference Expenses	-	-	-	-	6,141
	Governance Costs (Note 5.3)	-	-	5,022	5,022	7,772
		<u>1,070,371</u>	<u>-</u>	<u>5,022</u>	<u>1,075,393</u>	<u>1,027,955</u>
5.2	OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
	Maternity Benefit	-	-	-	-	6,370
5.3	GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
	Audit	-	-	5,022	5,022	7,772
6.	ANALYSIS OF SUPPORT COSTS				2021 €	2020 €
	Support				<u>5,022</u>	<u>7,772</u>
7.	NET INCOME				2021 €	2020 €
	Net Income Is Stated After Charging/(Crediting):					
	Depreciation of tangible assets				<u>15,293</u>	<u>13,930</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

8. EMPLOYEES AND REMUNERATION

Number of Employees

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

	2021 Number	2020 Number
All employees	<u>17</u>	<u>15</u>
The staff costs comprise:	2021 €	2020 €
Wages and salaries	619,986	541,055
Social security costs	65,528	56,717
Pension costs	22,420	21,258
	<u>707,934</u>	<u>619,030</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 Employees	Number of Employees
€70,000 - €80,000	<u>1</u>	<u>1</u>

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2021	67,722	27,532	95,254
Additions	6,918	-	6,918
At 31 December 2021	<u>74,640</u>	<u>27,532</u>	<u>102,172</u>
Depreciation			
At 1 January 2021	45,702	27,532	73,234
Charge for the financial year	15,293	-	15,293
At 31 December 2021	<u>60,995</u>	<u>27,532</u>	<u>88,527</u>
Net Book Value			
At 31 December 2021	<u>13,645</u>	<u>-</u>	<u>13,645</u>
At 31 December 2020	<u>22,020</u>	<u>-</u>	<u>22,020</u>

11. DEBTORS

	2021 €	2020 €
Accrued Income	27,601	23,141
Other debtors	-	8,333
Prepayments	10,881	20,256
	<u>38,482</u>	<u>51,730</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

12. CREDITORS	2021	2020
Amounts Falling Due within One Year	€	€
Taxation and social security costs	18,543	11,818
Other creditors	30,318	-
Pension accrual	5,577	5,316
Accruals	16,290	28,653
Deferred Income	141,071	140,611
	<u>211,799</u>	<u>186,398</u>
13. DEFERRED INCOME		
The total current deferred income to 2021 relates to:		
	2021	2020
	€	€
Ann Pratt Fund	44,404	44,494
Other Grants	33,162	33,267
Dept of Justice - Premises Grant	30,745	-
Community Foundation of Ireland	20,136	14,164
HSE Whiteboard Capital Grant	8,500	-
RTE Comic Relief Fund	4,000	19,183
National Lottery Grant	125	-
Jesuit Education Fund	-	13,234
Provision for IT	-	8,703
Soroptimist Intl Dublin	-	7,566
	<u>141,072</u>	<u>140,611</u>
14. GRANTS RECEIVABLE	2021	2020
	€	€
Capital Grants Received and Receivable		
At 1 January 2021	26,486	16,486
Increase in financial year	24,545	10,000
At 31 December 2021	<u>51,031</u>	<u>26,486</u>
Amortisation		
At 1 January 2021	(16,486)	(16,486)
Net Book Value		
At 31 December 2021	<u>34,545</u>	<u>10,000</u>
At 1 January 2021	<u>10,000</u>	<u>-</u>
15. State Funding		
Agency	Department of Justice	
Sponsoring Government Department	Department of Justice	
Grant Programme	Human Trafficking Awareness Training	
Deferred income b/fwd from 2020	€6,500	
Total Grant Received in the year	-	
Fund (deferred) or due at financial year end	-	
Total Grant taken to income in the year	€6,500	
Expenditure in the year	€6,500	
Term	Expires 31 December 2021	
Received in the financial year	31 December 2020	
Capital Grant	Nil	
Restriction on use	As per agreement	

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	Department of Justice
Sponsoring Government Department Grant Programme	Department of Justice Provision of Services supporting victims of crime in the Criminal Justice System
Deferred income b/fwd from 2020	-
Total Grant Received in the year	€609,868
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€609,868
Expenditure in the year	€609,868
Term	Expires 31 December 2021
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Department of Justice
Sponsoring Government Department Grant Programme	Department of Justice BTW Grant
Deferred income b/fwd from 2020	-
Total Grant Received in the year	€41,430
Accrued Income at financial year end	€4,460
Total Grant taken to income in the year	€45,890
Expenditure in the year	€45,890
Term	Expires 31 December 2021
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Department of Justice
Sponsoring Government Department Grant Programme	Department of Justice Community Integration Fund
Deferred income b/fwd from 2020	€3,950
Total Grant Received in the year	-
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€3,950
Expenditure in the year	€3,950
Term	Expires 31 December 2021
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Department of Justice
Sponsoring Government Department Grant Programme	Department of Justice Premises Grant
Deferred income b/fwd from 2020	-
Total Grant Received in the year	€97,000
Fund (deferred) or due at financial year end	(€30,745)
Unamortised capital	(€15,710)
Total Grant taken to income in the year	€50,545
Expenditure in the year	€50,545
Term	Expires 31 December 2022
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	Service Provision

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	Health Service Executive
Sponsoring Government Department	Health Service Executive
Grant Programme	HSE CHO7 Addiction Service/SICDATF
Deferred income b/fwd from 2020	-
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	€115,393
Total taken to Reserves	(€14,569)
Term	Expires 31 December 2021
Received in the financial year	31 December 2021
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 2020	-
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 2021
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Health Service Executive
Sponsoring Government Department	HSE - National Lottery Fund
Grant Programme	HSE - National Lottery Fund
Deferred income b/fwd from 2020	-
Total Grant Received in the year	€4,728
Fund (deferred) or due at financial year end	(€125)
Total Grant taken to income in the year	€4,603
Expenditure in the year	€4,603
Term	Expires 31 December 2021
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Health Service Executive
Sponsoring Government Department	Health Service Executive
Grant Programme	Whiteboard Grant
Deferred income b/fwd from 2020	-
Total Grant Received in the year	€8,500
Fund (deferred) or due at financial year end	(€8,500)
Total Grant taken to income in the year	-
Expenditure in the year	-
Term	Expires 31 December 2022
Received in the financial year	31 December 2021
Capital Grant	Yes
Restriction on use	Service Provision

Agency	Dublin City Council
Sponsoring Government Department	Dublin City Council
Grant Programme	Enhancement Programme (CEP)
Deferred income b/fwd from 2020	-
Total Grant Received in the year	€8,641
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€8,641
Expenditure in the year	€8,641
Term	Expires 31 December 2021
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	Service Provision

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

16. RESERVES

	2021 €	2020 €
At 1 January 2021	237,987	305,389
Surplus/(Deficit) for the financial year	10,314	(67,402)
At 31 December 2021	<u>248,301</u>	<u>237,987</u>

17. FUNDS
17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	300,368	5,021	305,389
Movement during the financial year	(62,881)	(4,521)	(67,402)
At 31 December 2020	<u>237,487</u>	<u>500</u>	<u>237,987</u>
Movement during the financial year	24,299	(13,985)	10,314
At 31 December 2021	<u>261,786</u>	<u>(13,485)</u>	<u>248,301</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted Funds					
South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	-	100,824	115,393	1,084	(13,485)
HSE Social Inclusion CHO6	-	118,824	118,824	-	-
Loreto Foundation Fund	-	100	100	-	-
JTI - Education & Development	-	7,000	5,916	(1,084)	-
Community Foundation of Ireland Xmas Hampers	-	128	128	-	-
Community Grant - (South Inner City Local drugs & Alcohol Task Force)	500	-	500	-	-
DOC Education	-	1,202	1,202	-	-
HSE National Lottery Grant	-	4,603	4,603	-	-
Statutory Grants - Other Small	-	1,186	1,186	-	-
World Women's Day of Prayer	-	2,000	2,000	-	-
Jesuit Education Fund	-	12,280	12,280	-	-
Soroptimist Intl Dublin	-	7,566	7,566	-	-
Community Foundation of Ireland	-	9,945	9,945	-	-
RTE Comic Relief Fund	-	16,823	16,823	-	-
Ann Pratt Fund	-	90	90	-	-
Dept of Justice - Trafficking Training	-	6,500	6,500	-	-
Dept of Justice - Premises	-	50,545	50,545	-	-
Dept of Justice - BTW	-	45,890	45,890	-	-
Dept of Justice - Community Integration Fund	-	3,950	3,950	-	-
Dept of Justice - Victims of Crime Provision of IT Grant	-	609,868	609,868	-	-
Community Foundation of Ireland Education Fund	-	4,718	4,718	-	-
Community Foundation of Ireland Education Fund	-	1,840	1,840	-	-
Community Foundation of Ireland Education Fund	-	2,287	2,287	-	-
Dublin City Council	-	8,641	8,641	-	-
	500	1,016,810	1,030,795	-	(13,485)
Unrestricted Funds					
Unrestricted	237,487	68,897	44,598	-	261,786
Total Funds	237,987	1,085,707	1,075,393	-	248,301

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

18. THE COMMUNITY FOUNDATION FOR IRELAND

During 2021 the company received the followings funds from the Community Foundation for Ireland:

Grant Programme	CFI Xmas Hampers
Deferred income b/fwd from 2020	€128
Total Grant Received in the year	-
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€128
Expenditure in the year	€128
Term	Expires 31 December 2021
Received in the financial year	31 December 2021

Grant Programme	CFI Education Fund
Deferred income b/fwd from 2020	€2,287
Total Grant Received in the year	-
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€2,287
Expenditure in the year	€2,287
Term	Expires 31 December 2021
Received in the financial year	31 December 2021

Grant Programme	CFI
Deferred income b/fwd from 2020	-
Total Grant Received in the year	€20,000
Fund (deferred) or due at financial year end	(€18,160)
Total Grant taken to income in the year	€1,840
Expenditure in the year	€1,840
Term	Expires 30 June 2022
Received in the financial year	31 December 2021

Grant Programme	CFI
Deferred income b/fwd from 2020	€14,164
Total Grant Received in the year	-
Fund (deferred) or due at financial year end	(€1,976)
Unamortised capital	(€2,243)
Total Grant taken to income in the year	€9,945
Expenditure in the year	€9,945
Term	Expires 31 December 2021
Received in the financial year	31 December 2021

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.

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

20. CASH AND CASH EQUIVALENTS	2021	2020
	€	€
Cash and bank balances	131,143	66,743
Cash equivalents	311,375	293,892
	<u>442,518</u>	<u>360,635</u>

21. POST-BALANCE SHEET EVENTS

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

22. DIRECTOR'S REMUNERATION

None of the directors received remuneration or benefits for their services during the year 2021 (2020 - Nil).

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 13/01/22....