

Company registration number: 359278

CRA number: 20052393

CHY number: 15289

ONE IN FOUR (IRELAND)

Company Limited by Guarantee, Pursuant to the Companies Act 2014

Financial Statements

for the financial year ended 31 December 2017

ONE IN FOUR (IRELAND)
Limited by Guarantee, Pursuant to the Companies Act 2014

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Directors and other information

Directors	Dr. Jane Pillinger David Holohan Christina Maguire Donal Cronin Karl O'Connor Brenda Kyle Marie Carroll Helen Bunbury (appointed 16 May 2017) William McLoughlin (appointed 7 June 2017)
Secretary	Donal Cronin
Company Number	359278
Charity Number	CHY 15289
CRA Number	20052393
Registered office	2 Holles Street Dublin 2
Business Address	2 Holles Street Dublin 2
Auditors	Mazars Chartered Accountants And Statutory Audit Firm Harcourt Centre Block 3 Harcourt Road Dublin 2
Bankers	Bank of Ireland Lower Baggot Street Dublin 2
Solicitors	Pearse Mehigan & Co. Solicitors 83/84 Upper George's Street Dun Laoghaire Co. Dublin

ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act, 2014

Directors' Report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2017.

Our purpose and activities

The company was founded on 15 July 2002. The principal activity of the company is to provide support to men and women who have experienced sexual abuse during childhood, their families and to those who cause sexual harm through psychotherapy, advocacy and prevention services. One In Four (Ireland) was incorporated under the Companies Act 2014 as a company limited by guarantee and not having share capital.

Structure, governance and management

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

Dr. Jane Pillinger
David Holohan
Christina Maguire
Donal Cronin
Karl O'Connor
Brenda Kyle
Marie Carroll
Helen Bunbury (appointed 16 May 2017)
William McLoughlin (appointed 7 June 2017)

While not members of the Board and subject to the Board's direction the following are tasked with the day to day operation of the charity: Maeve Lewis (Executive Director), Eileen Finnegan (Clinical Director), Deirdre Kenny (Advocacy Director), Deirdre Mackay (Finance), John Ryan (Head of Fund Raising).

One in Four is fully compliant with the Voluntary Governance Code, the requirements of the Charities Regulatory Authority (CRA) and the Lobbying Register. We are compliant with the Children First Act 2015 and the CRA Fundraising Guidelines.

Throughout 2017 we worked hard to ensure that we would be compliant with the new data protection regime coming into force in May 2018.

Dr Jane Pillinger resigned as Chairperson in June 2017 and was replaced by David Holohan, previously Treasurer to the board. Brenda Kyle was appointed as Treasurer. Two new Board members joined the Board in 2017, Helen Bunbury and William McLoughlin.

Audited accounts for 2016 were submitted to the CRO in June 2017. The Annual Report 2016 was launched on 4 October 2017 by Dr Geoffrey Shannon, Special Rapporteur on Child Protection to the Government.

An independent external Organisational Review was completed in August 2017.

Achievements and performance

In 2017 One in Four delivered the following services:

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Directors' Report

Advocacy Programme

Our Advocacy Officers provide practical information and support to adult survivors of child sexual abuse. In 2017 they worked with 587 clients. Services included child protection notifications to Tusla, support in making Garda complaints, accompaniment to criminal and civil trials and information on housing and welfare.

In 2017 we made 90 child protection notifications to Tusla and supported 31 clients through criminal trials.

Psychotherapy Programme

Our psychotherapists worked with 146 clients in individual psychotherapy and provided group therapy to 24 clients. 52 individuals attend the family support programme for families where sexual abuse had taken place within the family.

There was always a waiting list for this service and in 2017 we had to close the waiting list completely from July to October.

Phoenix Sex Offender Intervention Programme

54 sex offenders attended the Phoenix Programme in 2017. 23 partners/parents of offenders attend the family support programme.

International Criminal Court, The Hague

Executive director Maeve Lewis is a registered expert witness on sexual offences with The International Criminal court. During 2017 she was invited to deliver 3 training courses on sexual trauma to prosecutors, investigators and analysts in The Hague.

Financial review

The directors do not envisage any change in the principal activities of the company.

Our overall income in 2017 of €908k is down on 2016 income of €1,154k. This is distorted somewhat in that in 2016 we received an anonymous donation of €141k. In 2017 we received €723k in grants which equates to 80% of our total income. Statutory grants account for €630k. We receive grants from the HSE and the Department of Justice - The Commission for Support of Victims of Crime on an annual basis. These funds are used for rent/building expenses and salaries of some of the staff. These grants have been received again in 2018.

The costs of the salaries of the other staff, and other costs of the organisation, are funded by one off grants, clinical income, training income, donations and fund raising. We are always endeavouring to increase our self-generated/unrestricted income.

Our Head of Fundraising resigned in January 2017 and we recruited a new Head of Fundraising, who began working with us in August 2017. We have forecast our donations/fundraising income to increase in 2018 by approximately €75k. We are always looking for new avenues of funding and regularly apply for other grants for the various programs that we run in One in Four.

Assets and liabilities and financial position

The total assets of the company have decreased by €65,298, the total liabilities have increased by €24,492, resulting in a decrease in net assets of €89,790.

ONE IN FOUR (IRELAND)
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Directors' Report

Reserve policy

With regard to reserves, funds are held in the bank at the end of the year to meet any unforeseen expenditure that may occur. We aim to hold sufficient funds to assist in paying salaries in the early part of the year in the event of delay in receiving grants.

Challenges

Funding remains a major challenge. We are very grateful to our statutory funders (HSE Social Inclusion, HSE National Social Inclusion Office and the Commission for the Support of Victims of Crime), to the philanthropic trusts who supported specific projects and to the companies, groups and individuals who fundraised on our behalf. However, the demand for our services continues to be greater than our resources. This means that many vulnerable people are waiting for months for an appointment and we are always concerned about the possibility of suicide.

Risk management

One in Four maintains a Risk Register which is reviewed annually. Risk is an agenda item at each meeting of the Board of Directors.

Principal risks and uncertainties

The Directors have identified that the key risks and uncertainties the charity faces relate to the risk of a decrease in the level of donations and the potential increase in the compliance requirements in accordance with Companies Acts, Health and Safety, Taxation and other legislation.

The charity mitigates these risks as follows:

The charity closely monitors emerging changes to regulation and legislation on an ongoing basis. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of clients, volunteers, staff and visitors to the centre.

Events after the end of the reporting period

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

Political donations

During the financial year the company made no political donations.

Accounting records

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 2 Holles Street, Dublin 2.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

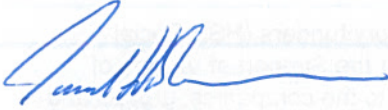
**ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act, 2014**

Directors' Report

Auditors

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, having been appointed during the year, continue in office in accordance with Section 383 (2) of the Companies Act 2014.

This report was approved by the board of directors on 6th June 2018 and signed on behalf of the board by:



**David Holohan
Director**



**Brenda Kyle
Director**

ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act 2014
Directors' Responsibilities Statement

The directors are responsible for preparing the Annual Report and the financial statements in accordance with 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland and Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commissioners for England and Wales and the Office of the Scottish Charities Regulator.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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



David Holohan
Director



Brenda Kyle
Director

Date: 6th JUNE 2018

**Independent Auditor's Report to the Members of
ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act 2014**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of One in Four (Ireland) Company Limited by Guarantee for the year ended 31 December 2017, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2017 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described 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 issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Independent Auditor's Report to the Members of
ONE IN FOUR (IRELAND)
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Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and 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' report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

**Independent Auditor's Report to the Members of
ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act 2014**

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 and for being satisfied that they 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, as 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume 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.



Tommy Doherty
For and on behalf of
Mazars
Chartered Accountants
And Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

Date: 6 June 2018

ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act 2014

Statement of Financial Activities including Income and Expenditure Account
As at 31 December 2017

	Note	Unrestricted 2017	Restricted 2017	Total 2017	Total As Restated 2016
				€	€
Income and endowments from:					
Donations and legacies	4	73,655	-	73,655	215,538
Charitable activities	5	111,317	722,770	834,087	938,171
Investments	6	26	-	26	72
Total income and endowments		<u>184,998</u>	<u>722,770</u>	<u>907,768</u>	<u>1,153,781</u>
Expenditure on:					
Raising funds		65,931	-	65,931	76,655
Charitable activities	7	123,077	808,550	931,627	904,735
Total expenditure		<u>189,008</u>	<u>808,550</u>	<u>997,558</u>	<u>981,390</u>
Net income / (expenditure)		4,010	(85,780)	(89,790)	172,391
Transfer between funds		-	-	-	-
Net movement in funds		4,010	(85,780)	(89,790)	172,391
Total funds brought forward at 1 January		<u>117,327</u>	<u>85,780</u>	<u>203,107</u>	<u>30,716</u>
Total funds carried forward at 31 December		<u>113,317</u>	<u>-</u>	<u>113,317</u>	<u>203,107</u>

There are no recognised gains or losses other than the net income / (expenditure) for the above two financial years.

The notes on pages 14 to 25 form part of these financial statements.

All income and expenditure derive from continuing activities.

On behalf of the board;



David Holohan
Director



Brenda Kyle
Director

Date:

6th JUNE 2018

ONE IN FOUR (IRELAND)
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Balance Sheet
As at 31 December 2017

	Note	2017		2016	
		€	€	As restated €	€
Fixed assets					
Tangible assets	9	<u>2,125</u>	2,125	<u>2,550</u>	2,550
Current Assets					
Debtors	10	17,450		11,748	
Cash at bank and in hand	11	<u>154,592</u>		<u>225,167</u>	
		172,042		236,915	
Creditors: Amounts falling due within one year	12	<u>(60,850)</u>		<u>(36,358)</u>	
Net current assets			<u>111,192</u>		<u>200,557</u>
			<u>113,317</u>		<u>203,107</u>
Funds					
Unrestricted Funds	13, 14		113,317		117,327
Restricted Funds	13, 14		-		85,780
Total Funds			<u>113,317</u>		<u>203,107</u>

The notes on pages 14 to 25 form part of these financial statements.

These financial statements were approved by the board of directors on 6th June 2018 and signed on behalf of the board by:



David Holohan
Director



Brenda Kyle
Director

Date: 6th JUNE 2018

ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act 2014
Statement of Cash Flows
As at 31 December 2017

	Note	2017 €	2016 As Restated €
Cash flows from operating activities			
Net movement in funds for the financial year		(89,790)	172,391
Adjustments for:			
Depreciation of tangible assets		425	425
<i>Changes in:</i>			
Decrease in debtors		(5,702)	390
Increase/(decrease) in creditors		24,492	(79,273)
Cash generated from operations		<u>(70,575)</u>	<u>93,933</u>
Net cash from operating activities		<u>(70,575)</u>	<u>93,933</u>
Net increase/(decrease) in cash and cash equivalents		(70,575)	93,933
Cash and cash equivalents at beginning of financial year	11	225,167	131,234
Cash and cash equivalents at end of financial year	11	<u>154,592</u>	<u>225,167</u>

ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act 2014

Notes to the Financial Statements
Financial year ended 31 December 2017

1. General Information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes 1 to 20 constitute the individual financial statements of One in Four (Ireland) CLG for the financial year ended 31 December 2017.

One in Four (Ireland) CLG is a private company limited by guarantee, incorporated in the Republic of Ireland and is a registered charity. The company is a public benefit entity. The registered office and principal place of business is 2 Holles Street, Dublin 2. The nature of the company's operations and its principal activities are set out in the Directors' Report on pages 3 to 6.

The company transitioned to Charities SORP (FRS 102) "Accounting and Reporting by Charities" as at 1 January 2016. An explanation of how transition to Charities SORP (FRS 102) has affected the reported financial position and financial performance is given in note 16.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales which is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland.

Income

Income is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any

ONE IN FOUR (IRELAND)
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Notes to the Financial Statements
Financial year ended 31 December 2017

Value Added Tax which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property – 5%
Fixtures and Fittings – 20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Restricted funds

Restricted funds represent grants, donations and sponsorship received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the charity. All sums received by the company come within the general objectives of the charity.

Unrestricted funds

Unrestricted funds represent amounts which are expendable at the discretion of the directors in the furtherance of the overall objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

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Notes to the Financial Statements
Financial year ended 31 December 2017

Designated funds

Designated funds are unrestricted funds earmarked by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying funds.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Taxation

The company's operations are not for profit and accordingly the company avails of the charities exemption from corporation tax.

Judgements and key sources of estimation uncertainty

Going concern

The company is in surplus in the amount of €113,317. The directors have continued to monitor costs and the directors are confident that the company will be able to continue in operation for the foreseeable future.

Based on committed grant income over the next 12 months, cash at bank, ongoing sponsorship income and donations from the general public, the directors are satisfied that One in Four (Ireland) has adequate resources to continue for at least 12 months from the date of approval of these financial statements and it is appropriate to adopt the going concern basis in the preparation of the financial statements.

3. Limited by guarantee

The company is limited by guarantee and not having a share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while she/he is a member, or within one year after she/he ceased to be a member, and the costs, charges and expenses of winding up, and for the adjustment of the rights of contributors themselves, such as may be required, not exceeding €6.35.

4. Donations and Legacies

	Total	Total
	2017	As Restated
	€	2016
		€
Community Fundraising Events	20,501	13,851
Donations	53,154	201,687
	73,655	215,538

All donations and legacies are considered unrestricted income unless there are specific performance related conditions attached. In the absence of such performance related conditions, it can be assumed the donation is to be used for the general objectives of the charity.

All donations and legacies received in the current and prior year were unrestricted.

All income is derived in Ireland.

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Notes to the Financial Statements
Financial year ended 31 December 2017

5. Income from Charitable Activities

Current Year

	Unrestricted	Restricted	Total
	2017	2017	2017
	€	€	€
Grant Income			
Health Service Executive	-	428,900	428,900
HSE National Social Inclusion Office	-	80,100	80,100
Túsla Child and Family Agency	-	2,900	2,900
Commission for the Support of Victims of Crime	-	118,000	118,000
ESB	-	8,000	8,000
Cathal Ryan Foundation	-	62,500	62,500
Hedge Funds Care Ireland	-	22,370	22,370
	<u>-</u>	<u>722,770</u>	<u>722,770</u>
Other Income			
Clinical Income	108,738	-	108,738
Training Income	2,579	-	2,579
	<u>111,317</u>	<u>-</u>	<u>111,317</u>
Total Income from Charitable Activities	<u><u>111,317</u></u>	<u><u>722,770</u></u>	<u><u>834,087</u></u>

ONE IN FOUR (IRELAND)
Company Limited by Guarantee, Pursuant to the Companies Act 2014

Notes to the Financial Statements
Financial year ended 31 December 2017

Prior Year

	Unrestricted As Restated 2016 €	Restricted As Restated 2016 €	Total As Restated 2016 €
Grant Income			
Health Service Executive	-	600,360	600,360
HSE National Social Inclusion Office	-	66,750	66,750
Family Support Agency	-	2,900	2,900
Commissions for the Support of Victims of Crime	-	90,000	90,000
The American Ireland Funds	-	7,000	7,000
St. Patrick's Cathedral	-	1,000	1,000
Hedge Funds Care Ireland	-	21,740	21,740
JP McManus Benevolent Fund	-	10,000	10,000
Cork Street Grant	-	1,800	1,800
Community Foundation re Tea Party	-	250	250
Department of Mental Health HSE	-	23,752	23,752
	<u>-</u>	<u>825,552</u>	<u>825,552</u>
Other Income			
Clinical Income	98,071	-	98,071
Training Income	14,548	-	14,548
	<u>112,619</u>	<u>-</u>	<u>112,619</u>
Total Income from Charitable Activities	<u>112,619</u>	<u>825,552</u>	<u>938,171</u>

6. Interest Receivable and Similar Income

	2017 €	2016 €
Interest Income	26	72
	<u>26</u>	<u>72</u>

All income from investments is classified as unrestricted income.

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7. Analysis of Charitable Expenditure

	Administrative €	Advocacy and Clinical €	Total €
Current Year			
Staff costs	86,019	625,022	711,040
Other staff costs	38,944	8,783	47,728
Total staff costs	<u>124,963</u>	<u>633,805</u>	<u>758,768</u>
Other operating charges (see below)	157,556	15,304	172,859
	<u>282,518</u>	<u>649,109</u>	<u>931,627</u>
Prior Year			
Staff costs	91,286	588,823	680,109
Other staff costs	25,840	18,182	44,022
Total staff costs	<u>117,126</u>	<u>607,005</u>	<u>724,131</u>
Other operating charges (see below)	157,084	23,520	180,604
	<u>274,210</u>	<u>630,525</u>	<u>904,735</u>

Support Costs/Other Operating Charges	2017 €	2016 €
Building Expenses	95,367	85,699
Office Expenses	18,480	19,735
Depreciation	425	425
Professional Fees	31,411	5,100
Telephone and Communications	12,826	36,914
Travel and Meetings	8,607	9,211
Office Refurbishment	5,743	23,520
Total Other Operating Charges	<u>172,859</u>	<u>180,604</u>

Professional fees include VAT exclusive amounts paid to the statutory auditor as follows:

	2017 €	2016 €
Statutory audit	7,500	4,800
Other assurance services	5,000	-
	<u>12,500</u>	<u>4,800</u>

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8. Staff Costs

The average number of persons employed by the company during the financial year was as detailed below. Due to the part time nature of some roles, the numbers have been rounded to the nearest whole number.

	2017	2016
	Number	Number
Administrative	3	3
Advocacy	4	4
Clinical	8	7
Fund Raising	2	1
	<u>17</u>	<u>15</u>

The aggregate payroll costs incurred during the financial year were:

	2017	2016
	€	€
Wages and salaries	676,804	649,252
Social insurance costs	71,612	68,505
Other retirement benefit costs	6,220	6,054
	<u>754,636</u>	<u>723,811</u>

No directors received any remuneration during the year.

The remuneration of higher paid employees

	2017	2016
	Number	Number
The number of employees whose earnings (excluding pension but including BIK) fell into the bands below were:		
€60,000 - €70,000	2	2
€80,001 - €90,000	1	1
	<u>3</u>	<u>3</u>

There were no employees whose earnings (excluding pension but including BIK) exceeded €90,000.

The key management personnel of the charity are the Executive Director, Clinical Director and Advocacy Director. The total employee benefits of the key management personnel of the company amounted to €245,604 (2016: €238,467).

The pay of key management personnel is set by approval of the Board.

No directors or any other persons related to the charity had any personal interest in any contracts or transactions entered into by the charity during the year.

All of the amounts stated above were recognised as an expense of the company in the financial year. No amount was capitalised into assets.

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9. Tangible assets

	Long Leasehold Property	Fixtures, Fittings and Equipment	Total
	€	€	€
Cost			
At 1 January 2017	8,500	107,695	116,195
Additions	-	-	-
Disposals	-	-	-
At 31 December 2017	<u>8,500</u>	<u>107,695</u>	<u>116,195</u>
Depreciation			
At 1 January 2017	5,950	107,695	113,645
Charge for year	425	-	425
On disposals	-	-	-
At 31 December 2017	<u>6,375</u>	<u>107,695</u>	<u>114,070</u>
Net Book Value			
At 1 January 2017	<u>2,550</u>	<u>-</u>	<u>2,550</u>
At 31 December 2017	<u>2,125</u>	<u>-</u>	<u>2,125</u>

10. Debtors

	2017	2016
	€	€
Trade debtors	7,662	5,061
Prepayments and accrued income	9,788	6,687
	<u>17,450</u>	<u>11,748</u>

Other than as indicated all debtors are due within one year. All trade debtors are due within the company's normal terms, which is 45 days. Trade debtors are shown net of impairment in respect of doubtful debts.

11. Cash and cash equivalents

	2017	2016
	€	€
Cash at bank and in hand	154,592	225,167
	<u>154,592</u>	<u>225,167</u>

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12. Creditors: amounts falling due within one year

	2017 €	2016 As Restated €
Credit card	1,196	1,156
Trade Creditors	14,408	2,443
Other creditors	383	296
Accruals	21,015	11,299
PAYE and social welfare	23,848	21,164
	<u>60,850</u>	<u>36,358</u>

Trade, other creditors and accruals are payable at various dates in the next three months in accordance with the suppliers' usual terms and conditions.

Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

13. Movement in Funds

<i>Current Year</i>	Balance at 1 Jan €	Income €	Expenditure €	Balance at 31 Dec €
Restricted funds				
Charitable activities	85,780	722,770	(808,550)	-
Total restricted funds	<u>85,780</u>	<u>722,770</u>	<u>(808,550)</u>	<u>-</u>
Unrestricted funds				
<i>General funds</i>				
Other general funds	117,327	184,998	(189,008)	113,317
Total unrestricted funds	<u>117,327</u>	<u>184,998</u>	<u>(189,008)</u>	<u>113,317</u>
Total funds	<u>203,107</u>	<u>907,768</u>	<u>(997,558)</u>	<u>113,317</u>
 <i>Prior Year</i>				
Restricted funds				
Charitable activities	-	801,800	(716,020)	85,780
Total restricted funds	<u>-</u>	<u>801,800</u>	<u>(716,020)</u>	<u>85,780</u>
Unrestricted funds				
<i>General funds</i>				
Other general funds	30,716	351,981	(265,370)	117,327
Total unrestricted funds	<u>30,716</u>	<u>351,981</u>	<u>(265,370)</u>	<u>117,327</u>
Total funds	<u>30,716</u>	<u>1,153,781</u>	<u>(981,390)</u>	<u>203,107</u>

There was no transfer between fund classes during the current or prior year.

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14. The Funds of the Charity comprise the following:

	Unrestricted	Restricted	Total 2017
Current Year	€	€	€
Fund balances at 31 December 2017 are represented by:			
Tangible fixed assets	2,125	-	2,125
Debtors	17,450	-	17,450
Cash at bank and in hand	154,592	-	154,592
Liabilities	(60,850)	-	(60,850)
Total net assets	<u>113,317</u>	<u>-</u>	<u>113,317</u>

	Unrestricted	Restricted	Total As Restated 2016
Prior Year	€	€	€

Fund balances at 31 December 2016 are represented by:

Tangible fixed assets	2,550	-	2,550
Debtors	11,748	-	11,748
Cash at bank and in hand	139,387	85,780	225,167
Liabilities	(36,358)	-	(36,358)
Total net assets	<u>117,237</u>	<u>85,780</u>	<u>203,107</u>

15. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2017	2016 As Restated
	€	€
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	7,662	5,061
Cash and cash equivalents	154,592	225,167
	<u>162,254</u>	<u>230,228</u>
Financial liabilities measured at amortised cost		
Credit card	1,196	1,156
Other creditors	59,655	35,202
	<u>60,850</u>	<u>36,358</u>

Financial assets measured at amortised costs comprise trade debtors and cash at bank.

Financial liabilities measured at amortised cost comprise credit card, amount received on accounts, accrued income, tax creditors and accruals due within one year or more than one year.

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16. Transition to Charities SORP (FRS102)

	As Previously Stated 2016 €	Effect of Transition €	As Restated Under SORP 2016 €
Income and Endowments	1,068,001	85,780	1,153,781
Expenditure	981,390	-	981,390
Net Resources	86,611	85,780	172,391
Transfer Between Funds	-	-	-
Net Movement in Funds	<u>86,611</u>	<u>85,780</u>	<u>172,391</u>

Upon Transition to Charities SORP, an amount of €85,780 which had previously been deferred was reclassified to be recognised as income in the period in which it was received. There were no other adjustments or reclassifications to opening funds.

17. Related Parties

The related parties of the company are considered to be the directors, their close family members and entities which they control or in which they have a significant interest as well as members of the company. There were no transactions entered into between the company and its related parties during the current or previous financial year.

The total amount of expenses incurred by the directors and reimbursed by the company was €112 (2016: € Nil).

Transactions with Key Management Personnel

Other than as set out at note 8 there were no transactions with key management personnel during the current or previous financial year.

18. Operating Leases

Operating leases charged in arriving at the net income attributable to the company amounted to €2,166 (2016: €1,973).

Obligations payable at 31 December 2017 on operating lease agreements in place at 31 December 2017, amounted to €6,034 (2016: €7,890) analysed as follows:

	2017 €	2016 €
Leases expiring less than one year	-	-
Leases expiring two to five years	6,034	7,890
Leases expiring after five years	-	-
	<u>6,034</u>	<u>7,890</u>

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19. Retirement benefit commitments

The defined contribution pension scheme continues to be funded by contributions from both the participating employees and the company. The assets of this scheme are held in a separately administered fund.

The pension charge in the statement of financial activities is based on contributions payable for the year totalling €6,220 (2016: €6,054).

20. Approval of financial statements

The board of directors approved these financial statements for issue on 6 June 2018.

