

Company registration number: 359278

CRA number: 20052393

CHY number: 15289

**ONE IN FOUR (IRELAND)**

**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Report and Financial Statements**

**For the Financial Year Ended 31 December 2022**

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

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

**Directors and other information**

**Directors**

David Kutner  
Jillian Van Turnhout  
Joseph Mooney  
Denise Lloyd  
Catherine Heaney (Appointed 2 February 2022)  
David Barrett (Appointed 2 February 2022)  
Conn Dorai-Raj (Appointed 2 February 2022)  
Julie-Ahern (Appointed 2 November 2022)  
Emma Dennehy (Appointed 7 December 2022)

**Secretary**

David Kutner (Resigned 22 June 2022)  
Jillian Van Turnhout (Appointed 22 June 2022; Resigned 6 March 2023)  
Julie Ahern (Appointed 6 March 2023)

**Company Number**

359278

**Charity Number**

CHY 15289

**CRA Number**

20052393

**Registered office  
and Business Address**

35/36 Arran Quay  
Smithfield  
Dublin 7

**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 One in Four (Ireland) ("the company") for the financial year ended 31 December 2022.

**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.

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

**Structure, governance and management**

**Constitution**

One in Four was incorporated under the Companies Act 2014 as a company limited by guarantee and not having share capital. The company is a registered charity in the Republic of Ireland (CHY15289, RCN 20052393) and has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act, 1997. The governing document is the One in Four Constitution. The Constitution sets out the objects and powers of One in Four, which is governed by a board of directors with a Chairperson. The Directors have responsibility for the strategic direction of One in Four. They have appointed a Chief Executive and she has delegated authority, within terms approved by the Board, for day- to-day operational matters, including finance and service delivery.

**Compliance**

One in Four is fully compliant with the CRA Governance Code and the CRA Guidelines for Charitable Organisations on Fundraising from the Public. We are compliant with the Children First Act 2015 and the requirements of the Lobbying Register.

Financial statements for the year ended 31 December 2021 were submitted to the CRO in August 2022. The 2021 Annual report was launched on 29 November 2022.

**Board meetings**

The Board met 9 times in 2022 (2021:7). These meetings were a mix of in person or by video conference.

**Directors**

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

- David Holohan (Chairperson) (Resigned 22 June 2022)
- David Kutner (Company Secretary until 22 June 2022) (Appointed Chairperson 22 June 2022)
- Jillian Van Turnhout (Appointed Company Secretary 22 June 2022 until 6 March 2023)
- Joseph Mooney
- Denise Lloyd
- Catherine Heaney (Appointed 2 February 2022)
- David Barrett (Appointed 2 February 2022)
- Conn Dorai-Raj (Appointed 2 February 2022)
- Julie Ahern (Appointed 2 November 2022) (Appointed Company Secretary 6 March 2023)
- Emma Dennehy (Appointed 7 December 2022)

**Appointment of new Directors**

The Board undertakes periodic review and succession planning in relation to the required skills and experience for the Board. Specific technical skills and experience are prioritised. New Board members are identified and recruited based on these prioritised profiles, through either

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**Directors' Report**

Boardmatch and / or on the suggestion of an existing Board member.

Proposed Board members are interviewed by the Chairperson, with a recommendation discussed and if agreed, then approved by the full Board.

Directors are appointed for a term of three years. On the expiration of the three-year term, directors may be reappointed for a further term but may not be appointed for more than three terms of three years.

Directors are non-executive and do not receive remuneration. Expenses are disclosed in staff costs (Note 8) in the financial statements.

Once appointed the Director is invited to attend the next meeting of the Board of Directors, subject to formal nomination at the next AGM. New Board members receive a Board induction / information pack in addition to an induction program:

- Induction pack:
  - a letter of appointment
  - copy of the Directors' Code of Conduct
  - Directors' Handbook which includes the constitution, organisational structure, strategic plan, annual report and financial statements, board committees with Terms of Reference, schedule of board meetings for the year, risk register and other policies
  - Charities Regulator Governance Code compliance record form
- The induction programme is tailored to individual appointee and covers a range of topics, including meetings with the CEO and the Senior Management Team to be fully briefed on the goals, purpose and operations of the organisation.

**Committees of the Board:**

The following Board Sub Committees are established and report to the Board:

**Governance and Risk Committee (GRC)** - Jillian Van Turnhout is the Chair and the other members are Joseph Mooney, Denise Lloyd and Conn Dorai-Raj. Julie Ahern joined the committee on 21 November 2022 and took over the Chair of the GRC on 13 February 2023. The committee met 5 times in 2022 (2021:5).

The Governance and Risk Committee is responsible to "oversee and report to the Board on Governance policies, processes and compliance and to review and monitor the risk management systems of the organisation, including the Risk Register".

In 2022, the committee was proactive in ensuring good governance and risk management. Its key activities included:

- Overseeing the induction of new Board members
- Reviewing One in Four Safeguarding Statement and accompanying policies
- Reviewing Risk Management policy and tracked Risk Register
- Developing Terms of Reference for clinical governance sub-committee
- Monitoring legal and regulatory compliance
- Updating Directors' Governance Handbook
- Considering the charity classification of One in Four with Charity Regulator
- Ensuring compliance with the Charities Regulator Governance Code

**Audit and Finance Committee (AFC)** - David Kutner was the Chair until 22 June 2022. The other members are David Barrett (who was appointed Chair 22 June 2022) and Catherine Heaney. The committee met 4 times in 2022 (2021:5). Emma Dennehy joined the committee in March 2023.

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**Directors' Report**

**Committees of the Board (continued):**

The key areas addressed were:

- Review and consideration of the financial performance of the organisation through 2022
- Review of the 2021 annual Financial Statements and external audit with Mazars
- Consideration of going concern and draft of the directors' statement
- Review of fundraising/donations and unrestricted income for 2022
- Review of internal processes and controls.

**Employment and Remuneration Committee** - David Kutner is the Chair and the other members are Denise Lloyd and Joseph Mooney. The committee met twice in 2022 (2021:1). Emma Dennehy joined the committee in March 2023.

**Research Committee** - The Research Committee is comprised of Dr Joe Mooney and non-Board members Dr Jane Pillinger, Maeve Lewis, CEO and Julie Brown, Clinical Director. The committee considers proposals in relation to research projects from external academic institutions or independent researchers or for staff-initiated research. The committee met once in 2022.

**Management team:**

While not members of the Board and subject to the Board's direction, the senior management team are tasked with the day to day operation of the company:

- **CEO** - Maeve Lewis
- **Deputy CEO and Advocacy Director** - Deirdre Kenny
- **Clinical Director** - Julie Brown
- **Head of Fundraising** - John Ryan McLaughlin
- **Head of Business Services** – Deirdre Mackay

**Achievements and performance**

For One in Four 2022 was a year of both achievements and challenges. We moved to our new offices on Arran Quay in March. This has allowed us to develop new programmes and to accommodate an additional psychotherapy position.

We facilitated a Child Safety Summit in May and concrete proposals on tackling child sexual abuse emerged. There have been follow-on meetings and we currently are seeking funding to put in place an ambitious delivery plan and a major attitudinal research project.

We developed a new unpaid trainee programme which started in September with 6 pre-accredited psychotherapists on an 18- month programme, helping to address the long waiting list.

In November, revelations of sexual abuse in Spiritan run private schools created an avalanche of new disclosures, mainly by men who had been abused in a range of private schools across all the major religious orders. The demand for psychotherapy and advocacy support was exceptionally high and has led to an increase in waiting lists for both programmes. We were awarded additional funding by the Department of Justice and Tusla to employ an extra Advocacy Case Manager and an extra Waiting List Case Manager to help deal with the huge demand. We are waiting for an announcement by the Minister for Education regarding a proposed public inquiry and have been liaising with the Minister and her officials in relation to the supports we may be able to offer.

Staff retention has been a major problem for One in Four. In 2022 we lost 3 Psychotherapists and 1 Advocacy Case Manager who moved to better paid positions in the statutory sector. We anticipate that this will continue to be a significant issue as we cannot match their pay and conditions of employment.

We continue to offer staff a hybrid model of working where possible and most staff have opted for this.

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In 2022 One in Four delivered the following services:

- *Advocacy Programme*

One in Four Advocacy Officers provide practical information and support regarding criminal justice and civil processes including court accompaniment, child protection notifications to Tusla and other general support – housing, social welfare, education etc.

There is a long backlog in the criminal courts at present due to delays caused by Covid and a shortage of judges. Some clients whose cases were listed in 2020 and 2021 now have court dates towards the end of 2024. This causes great stress to our clients and a heightened need for support.

The Advocacy team have been in high demand due to the disclosures of sexual abuse in private schools. They have supported survivors with information and informed decision making, to engage with religious congregations and to make Garda statements

A total of 4.6 full-time equivalent Advocacy Case Managers delivers the service. One of our Advocacy Case Managers is on maternity leave and another resigned in December. We are currently recruiting 2 Advocacy Case Managers, one as a replacement and the other as an extra team member thanks to additional funding from the Department of Justice.

*In 2022 the Advocacy team supported 563 clients to engage in criminal and civil justice processes and with the child protection system.*

- *Psychotherapy Programme*

The demand for psychotherapy continues to be very high and we continue to have a long waiting list, with waiting periods of over 1 year at present.

Given the vulnerability of the people who contact us and the high risk of suicide, this is very concerning. Thanks to a grant from Tusla, our Waiting List Case Manager is providing assessments, crisis counselling and a psycho-educative support group to people on the list.

We continue to offer individual psychotherapy, group psychotherapy and a family support programme.

In 2022 we met 94 people for an individual assessment (56 in 2021), 147 people attended individual therapy (117 in 2021) and 25 people attended group therapy (8 in 2021). 8 people attended the family support programme.

The psychotherapy programme is delivered by 6.9 full-time equivalent Psychotherapists.

- *Prevention Programme*

There has been a high demand for the sexual offender intervention programme in 2022 and we now have a waiting list for the programme. Referrals are through family members, self-referral, the Gardaí, social workers, the courts and through other professionals.

In 2022, 46 offenders were in individual therapy, preparing for group therapy (38 in 2021). 15 offenders engaged in group therapy (10 in 2021). 17 family members attended the family programme (14 in 2021) and 6 offenders attended the after-care programme (6 in 2021).

## **Financial review**

Overview:

- Our overall income in 2022 of €1,833k is up on 2021 income of €1,318k. This was split 82% Restricted Income (2021: 78%) and 18% Unrestricted income (2021: 22%). A surplus

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of €235k (2021: deficit €65k) was achieved. Of this €202k was restricted relating to Leasehold improvements which were capitalised in 2022. Depreciation in future years will be charged against this restricted 'surplus'.

- Included in the overall income for 2022 is restricted one-off grant income relating to our office relocation of €285k. Excluding this amount, the remaining 2022 income of €1,544k shows an increase of 17% on 2021 (€1,318k).
- Increasing our self-generated / unrestricted income year on year is a key strategic objective.

*Restricted Income:*

In 2022 we received €1,500k in restricted grants (2021: €1,025k) which equates to 82% of our total income. Statutory grants account for €1,150k (2021: €984k). We receive grants from the HSE, the Department of Justice, and Tusla on an annual basis. These funds are used for salaries for specific staff and services and rent/building expenses. These grants have been received again in 2023.

We received one-off grants of €285k to fund the relocation of our organisation in 2022.

Other grants €36k were received towards funding of other non-operational projects that One in Four are involved in, in some cases jointly with other NGOs.

*Unrestricted Income:*

The costs of salaries of the other staff, other costs of the organisation and the differential of salary costs in the absence of increases in funding, are funded by one-off grants, clinical income, training income, donations and fundraising.

*Key impacts in 2022:*

- Relocation in March 2022. We relocated to a larger premises in the centre of Dublin which has enabled us to increase our service offering to our clients and will enable us to grow further when funds allow. We secured funding for the majority of the costs of the relocation from HSE, Tusla and other non-statutory funders.
- Increase in statutory funding from the Department of Justice, additional €159k.
- The unrestricted income earned in 2022 is €333k. This is an increase of €41k (14%) in 2022.
- Increases over 2021 in Clinical Income 21%, Regular donors 14%, Individual donors 13%, Corporate donors 40% and Community Fundraising events 16%.

**Assets and liabilities and financial position**

The net assets of the company have increased by €236k. The majority of this increase is €150k relating to the Leasehold Improvement. The total net assets are €378k.

**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. Our current reserve policy is to aim to hold sufficient funds to cover a minimum of two months' salary cost, approximating €182k. Reserves as at 31 December 2022 are €378k, split restricted €153k, unrestricted €225k.

In 2021 Financial Statements we had made a provision of €75k for dilapidation costs in relation to the building move. This provision had been made out of unrestricted funds but the dilapidation costs were subsequently funded by restricted funds. This has required an adjustment to the split of restricted/unrestricted funds brought forward from 2021 which is shown on the Statement of Financial Activities as a transfer between funds.

**Risk management**

One in Four maintains a Risk Register which is reviewed annually. In 2022 this was carried out by the Governance & Risk Committee and submitted for discussion and approval by the Board. Risk is an agenda item at each meeting of the Board of Directors.

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**Principal risks and uncertainties**

The annual review by the Governance and Risk Committee and the Board focuses on identification and management of all risks to the organisation but specifically the agreed key risks. The Directors have identified that the key risks and uncertainties the company faces continue to be:

- Given our vulnerable client population, the risk that a client may commit suicide either while on the waiting list or when engaging with services is very real
- Ability to match demand for the services with funding leading to extended waiting list periods or closure of the waiting list
- Insufficient funding as a result of a decrease in the level of income (grants and donations) and the ability to adequately manage the business in the absence of multi-year funding and inflationary increases
- Retention and recruitment of a quality workforce with the requisite specific and unique skillsets
- Increase in the regulatory and compliance requirements in accordance with Companies Acts, Health and Safety, Taxation and other legislation
- Reputational risk as a result of the organisation's services or the charity sector leading to a fall in income and client numbers

One in Four mitigates these key risks as follows:

- management and monitoring of the waiting list and clients
- building a strong relationship with core statutory funders
- closely monitoring emerging changes to regulation and legislation on an ongoing basis
- reporting on P&L, working capital, cash flow, reserves, forecasts and budgets to AFC and the board
- internal control risks are minimised by the implementation of policies, controls and procedures
- prioritising the welfare and support of our people with strong training, supervision and succession plans

**Events after the end of the reporting period**

In April 2023, as these Financial Statements were being prepared, One in Four was notified by the company contracted to manage the organisation's client data, that a data breach had occurred, and that client data had been accessed. One in Four continues to address all of the implication arising from this significant event.

There have been no other 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 35/36 Arran Quay, Dublin 7, D07E221.

**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.

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**Directors' Report**

**Auditors**

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, have expressed their willingness to continue in office in accordance with Section 383 (2) of the Companies Act 2014.

This report was approved by the board of directors on 3<sup>rd</sup> May 2023 and signed on behalf of the board by:

Handwritten signature of David Barrett, consisting of a stylized 'D' followed by a horizontal line and a flourish.

**David Barrett**  
Director

Handwritten signature of David Kutner, featuring a stylized 'D' and 'K' with a horizontal line and a flourish.

**David Kutner**  
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 Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator.

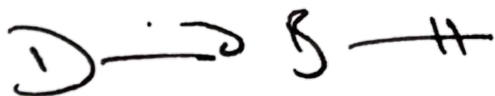
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the results of the company for the financial year and otherwise 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 Barrett**  
**Director**



**David Kutner**  
**Director**

**Date:** 03 May 2023

**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 ('the company') for the year ended 31 December 2022, 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 issued in the United Kingdom by the Financial Reporting Council (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 2022 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 further 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

***Conclusions relating to going concern***

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

**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:

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

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.

***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosure of directors' remuneration and transactions are not complied with by the company. 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 11, 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](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.



**Aedín Morkan**  
**For and on behalf of**  
**Mazars**  
**Chartered Accountants**  
**and Statutory Audit Firm**  
**Harcourt Centre**  
**Block 3**  
**Harcourt Road**  
**Dublin 2**

**Date:** 09 May 2023

**ONE IN FOUR (IRELAND)**  
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**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 December 2022**

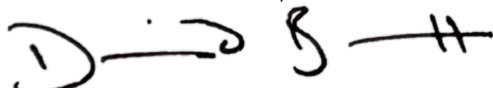
	Note	<u>Unrestricted</u> <u>2022</u>	<u>Restricted</u> <u>2022</u>	<u>Total</u> <u>2022</u>	<u>Total</u> <u>2021</u>
<b><u>Income and Endowments from:</u></b>					
Donations and Legacies	4	200,317	-	200,317	183,873
Charitable Activities	5	132,732	1,178,599	1,311,331	1,132,113
Other	6	-	321,331	321,331	1,750
Investments	11	88	-	88	48
<b>Total Income and endowments</b>		<b>333,137</b>	<b>1,499,930</b>	<b>1,833,067</b>	<b>1,317,784</b>
<b><u>Expenditure on</u></b>					
Raising Funds		174,387	-	174,387	161,282
Charitable Activities	7	103,151	1,199,821	1,302,972	1,221,117
Other	7	22,547	97,866	120,413	-
<b>Total Expenditure</b>		<b>300,085</b>	<b>1,297,687</b>	<b>1,597,772</b>	<b>1,382,399</b>
<b>Net Income / (Expenditure)</b>		<b>33,052</b>	<b>202,243</b>	<b>235,295</b>	<b>(64,615)</b>
Transfer between Unrestricted & Restricted	13	75,000	(75,000)	-	-
<b>Net movement in Funds</b>		<b>108,052</b>	<b>127,243</b>	<b>235,295</b>	<b>(64,615)</b>
Total Funds brought forward at 1 January		116,654	25,793	142,447	207,062
Total Funds carried forward at 31 December	13	<b>224,706</b>	<b>153,036</b>	<b>377,742</b>	<b>142,447</b>

There are no other gains and losses other than those presented above.

The notes on pages 18 to 31 form part of these financial statements.

All income and expenditure derive from continuing activities.

On behalf of the board;



**David Barrett**  
**Director**



**David Kutner**  
**Director**

**Date: 3<sup>rd</sup> May 2023**

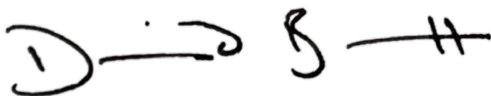
**ONE IN FOUR (IRELAND)**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Balance Sheet**  
**As at 31 December 2022**

		2022	2021
	Note	€	€
<b>Fixed assets</b>			
Tangible assets	9	<u>154,297</u>	<u>6,695</u>
<b>Current Assets</b>			
Debtors	10	18,782	17,909
Cash at bank and in hand	11	<u>404,874</u>	<u>460,763</u>
		423,656	478,672
<b>Creditors: Amounts falling due within one year</b>	12	<u>(200,211)</u>	<u>(342,920)</u>
<b>Net current assets</b>		<u>223,445</u>	<u>135,752</u>
<b>Net assets</b>		<u>377,742</u>	<u>142,447</u>
<b>Funds</b>	13		
Unrestricted Funds		224,706	116,654
Restricted Funds		<u>153,036</u>	<u>25,793</u>
<b>Total Funds</b>		<u>377,742</u>	<u>142,447</u>

The notes on pages 18 to 31 form part of these financial statements.

These financial statements were approved by the board of Directors on 3<sup>rd</sup> May 2023 and signed on behalf of the board by:



**David Barrett**  
**Director**



**David Kutner**  
**Director**

**Date:** 3<sup>rd</sup> May 2023

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

**Statement of Cash Flows**  
**For the Year Ended 31 December 2022**

	Note	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net income / (expenditure)		235,295	(64,615)
Adjustment for:			
Depreciation of tangible fixed assets	9	14,951	4,349
Bad debts expense		-	1,226
Dilapidation provision	12	-	75,000
Operating income before working capital changes		<u>250,246</u>	<u>15,960</u>
Increase in debtors		(873)	(6,020)
(Decrease) / Increase in creditors		<u>(142,709)</u>	<u>7,362</u>
Net cash provided by operating activities		<u>106,664</u>	<u>17,302</u>
<b>Cash flows from investing activities</b>			
Acquisition of tangible assets	9	<u>(162,553)</u>	<u>(4,270)</u>
Net (decrease) / increase in cash at bank and in hand		(55,889)	13,032
Cash at bank and in hand at beginning of financial year	11	<u>460,763</u>	<u>447,731</u>
<b>Cash at bank and in hand at end of financial year</b>		<u><b>404,874</b></u>	<u><b>460,763</b></u>

The notes on pages 18 to 31 form part of these financial statements.

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**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 (the “company”) for the financial year ended 31 December 2022.

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 35/36 Arran Quay, Dublin 7. The nature of the company’s operations and its principal activities are set out in the Directors’ Report on pages 4-10.

**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).

**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 the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission of Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector in the UK. Financial reporting in line with Charities SORP is considered best practice for charities in Ireland. As noted above, the directors consider that the adoption of the Charities SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

**Income**

Income is recognised when the company 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 company 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.

Donations and income from fundraising events organised by the company are included when there is entitlement, receipt is probable and the amount can be measured reliably. Legacy income is recognised in the accounting period in which it is received or when it is probable that the legacy will be received and the value of the legacy can be measured reliably.

Donations in kind are recognised as income when the criteria for income recognition is met. Donations in kind are measured at fair value.

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

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any Value Added Tax which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**2. Accounting policies (Continued)**

**Expenditure (Continued)**

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

Charitable expenditure comprises those costs incurred by the company 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 company and include the audit fees and costs linked to the strategic management of the company.

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

**Employee benefits**

The costs of short-term employee benefits, including holiday pay and other similar non-monetary benefits, are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**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:

Long Leasehold Property – 5%  
Leasehold Improvements – 6.67%  
Fixtures, Fittings and Equipment – 25%

Assets over the threshold of €500 are capitalised. Laptops and mobile phones are not capitalised. If there is an indication that there has been a significant change in depreciation rate, useful economic life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Financial instruments**

The company only holds basic financial instruments and has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

**Financial assets and liabilities**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**2. Accounting policies (Continued)**

**Financial assets and liabilities (Continued)**

Financial assets include cash at bank and in hand and debtors (excluding prepayments). Financial liabilities include trade and other creditors, credit card and accruals.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial assets expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise the ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Prepayments**

Prepayments are expenses paid in advance and recorded as assets before being utilised. Prepayments are apportioned over the period covered by the payment and charged to the statement of financial activities when incurred. Prepayments that are expected to be realised no more than 12 months after the reporting period are classified as current assets. Otherwise, these are classified as noncurrent assets.

**Deferred income**

Deferred income consists of grants received in advance which will be recognised in a future period upon fulfilment of the related conditions.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the year 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 which are binding on the company. Such purposes are within the overall aims of the company. All sums received by the company come within the general objectives of the company.

**Unrestricted funds**

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

**Operating leases**

Operating lease payments are charged to the statement of financial activities in the period to which they relate.

**Taxation**

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

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**2. Accounting policies (Continued)**

**Judgements and key sources of estimation uncertainty**

**Going concern**

Whilst funding remains a challenge for the organisation, statutory funding has been confirmed for 2023 at the same level, or higher than 2022. We also received a three-year multiyear funding from The Department of Justice in 2022.

With the world reeling from the war in Ukraine, a lot of fundraising focus is understandably on assisting that cause. We are however confident that we will increase our unrestricted funds in 2023 through donations and fund-raising activities. There is ongoing management and governance oversight by the Senior Management Team, the Audit & Finance Committee, and the Board of Directors on all financial aspects of the organisation.

The Board of Directors are satisfied that the Company has adequate resources to continue for at least 12 months from the date of approval of these financial statements and that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due and that 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**

	<b>2022</b>	2021
	€	€
Donations and legacies	112,557	104,815
Community fundraising events	77,987	67,011
Donations in kind	9,773	12,047
	<u>200,317</u>	<u>183,873</u>

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

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

Donations and legacies were derived from:

	<b>2022</b>	2021
	€	€
Republic of Ireland	167,378	158,879
Within EU (outside the Republic of Ireland)	-	-
Outside EU	32,939	24,994
	<u>200,317</u>	<u>183,873</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**5. Income from Charitable Activities**

<b>Current Year</b>		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Grantor</b>	<b>Grant Name/ Purpose</b>	<b>€</b>	<b>€</b>	<b>€</b>
Health Service Executive	Provision of advocacy and psychotherapy services	-	537,933	537,933
HSE National Social Inclusion Office	Funding for prevention program	-	80,000	80,000
Túsla Child and Family Agency	Funding for psychotherapy services		189,876	189,876
Department of Justice. CSVC	Provision of support for victims of crime	-	341,790	341,790
Community Foundation	Court Support from previous year	-	9,000	9,000
Community Foundation	Covid Recovery Digital Fundraising	-	20,000	20,000
		<u>-</u>	<u>1,178,599</u>	<u>1,178,599</u>
<b>Other Income</b>				
Clinical Income		128,982	-	128,982
Training Income		3,750	-	3,750
		<u>132,732</u>	<u>-</u>	<u>132,732</u>
<b>Total Income from Charitable Activities</b>		<u>132,732</u>	<u>1,178,599</u>	<u>1,311,331</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**5. Income from Charitable Activities (Continued)**

<b>Prior Year</b>		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Grantor</b>	<b>Grant Name/ Purpose</b>	<b>€</b>	<b>€</b>	<b>€</b>
Health Service Executive	Provision of advocacy and psychotherapy services	-	531,066	531,066
HSE National Social Inclusion Office	Funding for prevention program	-	80,000	80,000
Túsla Child and Family Agency	Funding for psychotherapy services	-	190,313	190,313
Department of Justice. CSVC	Provision of support for victims of crime	-	182,698	182,698
Community Fund	Court Support from previous year	-	10,000	10,000
Dublin Bus	Suicide prevention programme	-	2,000	2,000
Hospital Saturday Fund		-	2,300	2,300
National Lottery	HSE National Lottery Funding	-	3,250	3,250
Community Fund – RTE does Comic Relief	Therapy connections through digital	-	10,000	10,000
Irish Human Rights and Equality Commission	Access to rights and access to justice	-	12,000	12,000
		-	1,023,627	1,023,627
<b>Other Income</b>				
Clinical Income		107,986	-	107,986
Training Income		500	-	500
		108,486	-	108,486
<b>Total Income from Charitable Activities</b>		108,486	1,023,627	1,132,113

All income from charitable activities was derived from the Republic of Ireland.

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**6. Other Income**

Other income relates to income received to fund the relocation of the organisation and income received to fund other non-operational projects.

Grantor	Grant Name/ Purpose	Unrestricted €	Restricted €	Total €
Fidelity	Relocation Grant		93,310	93,310
Túsla Child and Family Agency	Relocation Grant	-	75,000	75,000
Health Service Executive	Relocation Grant		75,000	75,000
Hospital Saturday Fund	Relocation Grant	-	10,000	10,000
National Lottery	Relocation costs	-	11,500	11,500
Civil Services charity	Relocation Grant		19,260	19,260
Cork Street Fund	Funding for relocation costs		900	900
			-----	-----
	Funding for relocation		284,970	284,970
Community Foundation	Professional Assistance re CASP/GDPR from previous year	-	12,361	12,361
Irish Human Rights and Equality Commission	Access to rights and access to justice	-	4,000	4,000
Community Foundation	Child Protection summit	-	20,000	20,000
			-----	-----
	Funding for non-operational projects	-	36,361	36,361
		-----	-----	-----
	Total Other income	-	321,331	321,331

**7. Analysis of Charitable Expenditure**

	Administrative €	Advocacy and Clinical €	Total €
<b>Current Year</b>			
Staff costs	149,959	800,001	949,960
Other staff costs	35,226	65,110	100,336
<b>Total staff costs</b>	----- 185,185	----- 865,111	----- 1,050,296
Other operating charges (see below)	237,718	14,958	252,676
	----- 422,903	----- 880,069	----- 1,302,972

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**7. Analysis of Charitable Expenditure (Continued)**

**Prior Year**

Staff costs	162,874	676,142	839,016
Other staff costs	18,118	76,899	95,017
<b>Total staff costs</b>	<u>180,992</u>	<u>753,041</u>	<u>934,033</u>
Other operating charges (see below)	280,025	7,059	287,084
	<u>461,017</u>	<u>760,100</u>	<u>1,221,117</u>

<b>Other Operating Charges</b>	2022	2021
	€	€
Building Expenses (excluding rent)	39,880	27,345
Rent - business premises	137,926	79,125
Office Expenses	24,611	22,236
Depreciation	4,193	4,349
Professional Fees	10,550	29,608
Telephone and Communications	27,073	29,768
Travel and Meetings	8,443	6,964
Non-Operational project cost	-	11,463
Dilapidation expense	-	75,000
Bad debts expense	-	1,226
<b>Total Other Operating Charges</b>	<u>252,676</u>	<u>287,084</u>

Included within the above are support costs as follows:

	2022	2021
	€	€
Administration	159,424	162,874
Governance cost - statutory auditor's remuneration (exclusive of VAT)	8,000	7,500
	<u>167,424</u>	<u>170,374</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**7. Analysis of Charitable Expenditure (Continued)**

**Analysis of Other Expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Relocation costs	-	50,746	50,746
Depreciation on Leasehold Improvements	-	10,758	10,758
Non-Operational project costs	22,547	36,362	58,909
<b>Total Other Expenditure</b>	<u>22,547</u>	<u>97,866</u>	<u>120,413</u>

**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.

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Administrative	5	4
Advocacy	5	4
Clinical	8	7
Fund Raising	2	2
	<u>20</u>	<u>17</u>

The aggregate payroll costs incurred during the financial year were:

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Wages and salaries	961,026	829,935
Ex-gratia payment	-	9,000
Social insurance costs	106,810	89,933
Pension costs	6,265	5,165
	<u>1,074,101</u>	<u>934,033</u>

No Directors received any remuneration or expenses during the year.

**The total employee benefits of higher paid employees**

The number of employees whose employee benefits (excluding employer's pension) fell into the bands below were:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
€60,000 - €70,000	1	1
€70,000 - €80,000	1	2
€80,001 - €90,000	2	-
€90,001 - €100,000	1	1
	<u>5</u>	<u>4</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**8. Staff Costs (Continued)**

The key management personnel of the company are the CEO, Clinical Director, Advocacy Director, Head of Fundraising and Head of Business Services. The total employee benefits of the key management personnel of the company amounted to €383,878 (2021: €371,618).

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

No Directors or any other persons related to the company had any personal interest in any contracts or transactions entered into by the company 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.

**9. Tangible assets**

	<b>Long Leasehold Property</b>	<b>Leasehold Improvements</b>	<b>Fixtures, Fittings and Equipment</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2022	8,500	-	123,544	132,044
Additions	-	161,363	1,190	162,553
At 31 December 2022	<u>8,500</u>	<u>161,363</u>	<u>124,734</u>	<u>294,597</u>
<b>Depreciation</b>				
At 1 January 2022	8,075	-	117,274	125,349
Charge for year	425	10,758	3,768	14,951
At 31 December 2022	<u>8,500</u>	<u>10,758</u>	<u>121,042</u>	<u>140,300</u>
<b>Net Book Value</b>				
At 1 January 2022	425	-	6,270	6,695
At 31 December 2022	<u>-</u>	<u>150,605</u>	<u>3,692</u>	<u>154,297</u>

**10. Debtors**

	<b>2022</b>	<b>2021</b>
	€	€
Trade debtors	3,831	5,886
Accrued Revenue	4,143	-
Prepayments	10,808	12,023
	<u>18,782</u>	<u>17,909</u>

The Company has not written-off uncollectible trade debtors in the current year.

All trade debtors are due within the company's normal terms, which is 45 days. Other than as indicated, all debtors are due within one year.

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**11. Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	€	€
Cash at bank and in hand	404,874	460,763

Cash at bank is immediately available for use in the current operations. Interest income earned on cash at bank amounted to €88 in 2022 (2021: €48).

**12. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	€	€
Credit card	-	1,362
Dilapidations provision	-	75,000
Trade and other creditors	24,399	11,402
Lease Liability	53,241	-
Accruals	8,000	20,820
PAYE and social welfare	33,333	28,336
Deferred income	81,238	206,000
	200,211	342,920

Trade and other creditors, credit card and accruals are payable at various dates in the next 12 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.

The dilapidations provision in the prior year represented an estimate of expenses to be incurred to reinstate the rented premises at 2 Holles Street to the condition when the Charity took possession of same. This amount was settled during the year.

Deferred income comprises grants received in advance in which terms and conditions have not yet been met.

Movements in deferred income are as follow:

	<b>Balance at 1 January</b>	<b>Amounts received during the year</b>	<b>Amounts released during the year</b>	<b>Balance at 31 December</b>
	€	€	€	€
The Community Foundation	49,000	20,000	(61,362)	7,638
TUSLA	75,000	237,376	(264,876)	47,500
IHREC	-	4,000	(4,000)	-
Contributions towards shared costs for CASP/GDPR	-	10,000	-	10,000
Ireland Funds	-	10,000	-	10,000
ESB	-	6,100	-	6,100
HSE	82,000	537,932	(619,932)	-
	206,000	825,408	(950,170)	81,238

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

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**13. Movement in Funds**

<i>Current Year</i>	Balance at 1 January €	Income €	Expenditure €	Transfer to Unrestricted funds €	Balance at 31 December €
<b>Restricted funds</b>					
Charitable activities	8,293	1,499,930	(1,199,821)	(75,000)	233,402
Other	17,500	-	(97,866)	-	(80,366)
<b>Total restricted funds</b>	<b>25,793</b>	<b>1,499,930</b>	<b>(1,297,687)</b>	<b>(75,000)</b>	<b>153,036</b>
<b>Unrestricted funds</b>					
General Funds	116,654	333,137	(300,085)	75,000	<b>224,706</b>
<b>Total unrestricted funds</b>	<b>116,654</b>	<b>333,137</b>	<b>(300,085)</b>	<b>75,000</b>	<b>224,706</b>
<b>Total funds</b>	<b>142,447</b>	<b>1,833,067</b>	<b>(1,597,772)</b>	<b>-</b>	<b>377,742</b>

<i>Prior Year</i>	Balance at 1 January €	Income €	Expenditure €	Balance at 31 December €
<b>Restricted funds</b>				
Charitable activities	26,795	1,023,627	(1,042,129)	8,293
Other	15,750	1,750	-	17,500
<b>Total restricted funds</b>	<b>42,545</b>	<b>1,025,377</b>	<b>(1,042,129)</b>	<b>25,793</b>
<b>Unrestricted funds</b>				
<i>General funds</i>	164,517	292,407	(340,270)	116,654
Other general funds				
<b>Total unrestricted funds</b>	<b>164,517</b>	<b>292,407</b>	<b>(340,270)</b>	116,654
<b>Total funds</b>	<b>207,062</b>	<b>1,317,784</b>	<b>(1,382,399)</b>	<b>142,447</b>

In 2021 Financial Statements a provision of €75k was made for dilapidation costs in relation to the building move. This provision had been made out of unrestricted funds, but the dilapidation costs were subsequently funded by restricted funds. This has required an adjustment to the split of restricted/unrestricted funds brought forward from 2021 which is shown on the Statement of Financial Activities as a transfer between funds.

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**14. The Funds of the Company comprise the following:**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>
<b><i>Current Year</i></b>	<b>€</b>	<b>€</b>	<b>€</b>
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	3,692	150,605	154,297
Debtors	18,782	-	18,782
Cash at bank and in hand	323,636	81,238	404,874
Liabilities	(121,404)	(78,807)	(200,211)
<b>Total net assets</b>	<b>224,706</b>	<b>153,036</b>	<b>377,742</b>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>
<b><i>Prior Year</i></b>	<b>€</b>	<b>€</b>	<b>€</b>
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	6,695	-	6,695
Debtors	17,909	-	17,909
Cash at bank and in hand	176,693	284,070	460,763
Liabilities	(136,920)	(206,000)	(342,920)
<b>Total net assets</b>	<b>64,377</b>	<b>78,070</b>	<b>142,447</b>

**15. Financial instruments**

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

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Trade debtors	3,831	5,886
Cash and cash equivalents	404,874	460,763
	<b>408,705</b>	<b>466,649</b>
<b>Financial liabilities measured at amortised cost</b>		
Credit card	-	1,362
Trade and other creditors	24,399	11,402
Lease Liability	53,241	-
Accruals	8,000	20,820
	<b>85,640</b>	<b>33,584</b>

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**16. 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 €nil (2021: €nil).

There were no related party transactions.

*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.

**17. Operating Leases**

The company relocated to 35/36 Arran Quay, Dublin 7 in February 2022. The new lease term is for 15 years which is subject to regular rent review every 5 years. The lease agreement provides for rent-free periods of 7 months in year 1 and, if no break, a further 3 months in year 6. In accordance with FRS102 the rent-free periods have been spread throughout the lease term. Rent recognised in 2022 for 11 months amounted to €86,574 (2021: €79,125). The company also incurred lease expenditure in relation to the lease of equipment amounting to €1,736 (2021: €868).

Total future minimum lease payments as at 31 December are as follows:

	<b>2022</b>	2021
	<b>€</b>	€
Within one year	94,444	6,250
After one year but no more than five years	377,778	-
More than five years	857,870	-
	<u>1,330,092</u>	<u>6,250</u>

**18. Retirement benefit commitments**

There is a legacy defined contribution pension scheme which was funded by contributions from the participating employees. None of the current employees are members of this scheme. The assets of this scheme are held in a separately administered fund.

The pension cost charged in the statement of financial activities is based on contributions payable for the year to a Personal Retirement Savings Accounts held by the CEO totalling €6,265 (2021: €5,165).

**19. Subsequent Events**

In April 2023, as these Financial Statements were being prepared, One in Four was notified by the company contracted to manage the organisation's client data, that a data breach had occurred, and that client data had been accessed. One in Four continues to address all of the implication arising from this significant event.

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

**20. Approval of financial statements**

The board of Directors approved these financial statements for issue on 3<sup>rd</sup> of May 2023.

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**The following pages do not form part of the statutory financial statements and are not subject of the independent auditor's report.**

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**Statutory Grants – DPER Circular 13/2014**

- Name of Grantor/Funder: **HSE & National Social Inclusion office**
- Grant type: Section 39 service arrangement. CHO8 & NSIO
- Purpose of grant/fund: Staffing costs/Building rents & Costs
- Grant value and term:
  - Total grant value: €617,933
  - Term/Financial year: 1.1.22 – 31.12.22
  - Received in the financial year: €617,933
  - Spent in the financial year: €639,156
  - Unspent/Deferred at year-end: €0
- Restrictions: As per outlined in HSE Service Level Agreement
  
- Name of Grantor/Funder: **Department of Justice**
- Grant type: Support of Victims of Crime
- Purpose of grant/fund: Staffing costs – Advocacy service
- Grant value and term:
  - Total grant value: €341,790
  - Term/Financial year: 1.1.22 – 31.12.22
  - Received in the financial year: €341,790
  - Spent in the financial year: €341,790
  - Unspent/Deferred at year-end: €0
- Restrictions: As per outlined in Department of Justice Service Agreement
  
- Name of Grantor/Funder: **Tusla – Child and Family Agency**
- Grant type: Domestic & Sexual violence services
- Purpose of grant/fund: Staffing costs/Wrap around supports/early intervention etc.
- Grant value and term:
  - Total grant value: €189,876
  - Term/Financial year: 1.1.22 – 31.12.22
  - Received in the financial year: €237,376
  - Spent in the financial year: €189,876
  - Unspent/Deferred at year-end: €47,500
- Restrictions: As per outlined in Tusla Service Level Agreement

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<b>Funder</b>	<b>HSE</b>	<b>Dept of Justice</b>	<b>Tusla</b>	<b>HSE</b>	<b>Tusla</b>
<b>Income</b>	617,933	341,790	237,376	-	-
<b>Expenditure</b>					
Staff Costs	516,783	326,790	170,203	-	-
Building rent & Costs	88,250	10,000	5,000	-	-
Office costs	16,024	2,000	5,000	-	-
Tel & Comms costs	9,750	3,000	8,673	-	-
Audit services	5,906	-	-	-	-
Travel	2,443	-	1,000	-	-
Relocation costs	-	-	-	75,000	75,000
<b>Total Expenditure</b>	639,156	341,790	189,876	75,000	75,000
Current Year end Surplus/Deficit	(21,223)	-	47,500	(75,000)	(75,000)
Opening Balance	21,223	-	-	75,000	75,000
<b>Closing Balance</b>	-	-	<b>47,500</b>	-	-