

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 2023**

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

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## Directors and other information

### Directors

Catherine Heaney  
David Barrett  
Conn Dorai-Raj  
Emma Dennehy  
Derek Small (Appointed 13 September 2023)  
Sinead Ring (Appointed 13 September 2023)  
Nial Behan (Appointed 25 October 2023)  
Conall Harding (Appointed 6 December 2023)  
Philip Lee (Appointed 22 February 2024)

### Secretary

Jillian van Turnhout (Resigned 6 March 2023)  
Julie Ahern (Appointed 6 March 2023, Resigned 6 December 2023)  
Niall Behan (Appointed 6 December 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 2023.

**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; 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 Fundraising Guidelines. We are compliant with the Children First Act 2015 and the requirements of the Lobbying Register.

Financial statements for the year ended 31 December 2022 were submitted to the CRO in August 2023. The 2022 Annual report was launched on 26 November 2023.

**Board meetings**

The Board met 8 times in 2023 (2022:9). 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:

- Catherine Heaney (Chair from 6 December 2023)
- David Barrett
- Conn Dorai-Raj
- Emma Dennehy
- Sinead Ring - Appointed 13 September 2023.
- Derek Small - Appointed 13 September 2023.
- Niall Behan – Appointed 25 October 2023. (Company Secretary from 6 December 2023).
- Conall Harding – Appointed 6 December 2023.
- Philip Lee - Appointed 22 February 2024.
- David Kutner (Chair) - Resigned 3 May 2023.
- Joseph Mooney - Resigned 3 May 2023.
- Denise Lloyd - Resigned 25 October 2023.
- Julie Ahern (Company Secretary from 6 March 2023- 6 December 2023) - Resigned 6 December 2023.
- Jillian van Turnhout (Company Secretary until 6 March 2023), (Interim Acting Chair 3 May – 6 December 2023) - Resigned 6 December 2023.

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**Directors' Report**

**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 Boardmatch, on the suggestion of an existing Board member and a public call via social media. Proposed Board members are identified by the Nominations Committee, 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 - this 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 form
- 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 was the Chair until 13 February 2023 when Julie Ahern took over. Upon her resignation on 6 December 2023, Niall Behan, (who joined the committee on 13 November 2023) took over the Chair. The other members are Conn Dorai-Raj and Sinead Ring who joined the GRC on 13 September 2023. The committee met 5 times in 2023 (2022:5).

The Governance 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 2023, the committee was proactive in ensuring good governance and risk management. Its key activities included:

- Overseeing the induction of new Board members
- Reviewing of Risk Management policy and tracked Risk Register
- Monitoring legal and regulatory compliance
- Completed annual review of the Directors' Governance Handbook
- Considering the charity classification of One in Four with Charity Regulator
- Ensuring compliance with the Charities Regulator Governance Code
- Review and revision of the Constitution

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**Directors' Report**

**Audit and Finance Committee (AFC)** – David Barrett is the Chair and the other members are Emma Dennehy, Derek Small who joined the committee on 13 September 2023 and Catherine Heaney who stepped down from the AFC on 25 October 2023. The Committee met 5 times in 2023 (2022: 4).

The key areas addressed were:

- Review and consideration of the financial performance of the organisation through 2023
- Review of the 2022 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 2023
- Review of internal processes and controls.

**Nominations Committee** – Catherine Heaney is the Chair. The other members are David Barrett, Julie Ahern, until her resignation on 6 December 2023 and Conall Harding who joined the committee on 6 December 2023.

The Nominations Committee reviews the future recruitment needs of the Board, including the position of Chair and will oversee succession planning and keep the Board advised as appropriate.

The Nominations Committee met 6 times in 2023 (2022 – 0).

**CEO Appointment Committee** – A new committee was formed in 2023 to run the process and appoint a new CEO, following the notice given of the planned retirement of the current CEO Maeve Lewis on 31 March 2024. Catherine Heaney is the Chair, the other members are David Barrett and Niall Behan. The Committee met twice in 2023.

**Research Committee** - The Research Committee is comprised of Conn Dorai-Raj, Sinead Ring, and non-Board members Dr Jane Pillinger, Joe Mooney 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 considered three proposals in 2023.

**Remuneration Committee** - David Barrett is the Chair and the other members are Denise Lloyd (until her resignation on 25 October 2023), Emma Dennehy and Conall Harding, who joined the committee on 6 December 2023. The Committee did not meet in 2023 (2022: 2).

**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 (Resigned 11 December 2023)
- **Head of Business Services** - Deirdre Mackay

In October 2023 CEO Maeve Lewis gave notice to the Board of her intention to retire in March 2024. The Board engaged Osborne Recruitment to conduct a recruitment campaign to find a successor. The successful candidate is Deirdre Kenny who is currently Advocacy Director and Deputy CEO at One in Four.

This will necessitate the appointment of a new Advocacy Director and a new Head of Fundraising is also to be appointed in 2024.

**Achievements and performance**

The demand for services continued to be very high in 2023.

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**Directors' Report**

In May 2023 we were informed by our data service provider that there had been a data breach and our files had been accessed. We immediately retained the services of a data protection specialist and engaged with the offices of the Data Commissioner. We contacted over a thousand clients to inform them that their information may have been affected. However, we were later informed by our service provider that our data had not been accessed. We have put in place additional security measures.

Following the Child Safety Summit that we had organised in 2022, we applied for and received a grant of €100,000 to undertake national research into the attitudes that impede the reduction in the incidence of child sexual abuse in Ireland. Following a tendering process, the contract was awarded to social psychologist Dr Karen Hand. She began the research in October. The first stage is to interview 40 experts across the public service, academic, legal, NGO and survivor sectors. This will be followed by a series of focus groups around the country. An interim report is due by March 2024.

In December 2023 we received a further grant of €100,000 from the Community Foundation to fund the establishment of a national Task Force to work towards the reduction of the incidence of child sexual abuse in Ireland. Work on this project will commence in 2024.

An external review of fundraising took place in June 2023 and a report was presented to the Board and management team in August. This will facilitate the implementation of a new fundraising strategy in 2024.

Staff retention has been a major problem for One in Four. In 2023 we lost 3 psychotherapists who moved to better paid positions in the statutory sector and this will continue to be a huge issue as we cannot match their pay and conditions of employment.

Our Clinical Director, Julie Brown, was awarded a Doctorate in Psychotherapy by DCU in March and CEO Maeve Lewis was awarded an Honorary Doctorate in Law by UL in October for services to society.

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

In 2023 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. 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.

The Advocacy Director also worked with the Department of Education in an advisory capacity regarding the scoping enquiry into sexual abuse in schools.

A total of 5.6 full-time equivalent Advocacy Case Managers delivers the service.

*In 2023 the Advocacy team supported 515 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 an additional grant from Tusla, we have been able to employ a second

**ONE IN FOUR (IRELAND)**  
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**Directors' Report**

Waiting List Case Manager to provide 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 2023 we met 127 people for an individual assessment (94 in 2022), 135 people attended individual therapy (147 in 2022) and 24 people attended group therapy (25 in 2022). 8 people attended the family support programme.

The psychotherapy programme is delivered by 6.9 full-time equivalent Psychotherapists and 1.2 full time equivalent Waiting List Managers.

- *Prevention Programme*

There has been a high demand for the sexual offender intervention programme in 2023 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 2023, 42 offenders were in individual therapy, preparing for group therapy (46 in 2022). 24 offenders engaged in group therapy (15 in 2022). 16 family members attended the family programme (17 in 2022) and 9 offenders attended the after-care programme (6 in 2022).

## **Financial review**

### **Overview:**

- Our overall income in 2023 of €1,741k is down on 2022 income of €1,833k. This was split 81% Restricted Income, (2022-82%) and 19% Unrestricted income (2022-18%). A surplus of €34k (2022 - €235k) was achieved.
- Included in the overall income for 2022 was restricted one-off grant income relating to our office relocation of €285k. Excluding this amount, the 2023 income €1,714k is 12.5% up on the remaining 2022 income of €1,548k.
- Increasing our self-generated / unrestricted income year on year is a key strategic objective.

### *Restricted Income:*

In 2023 we received €1,409k in restricted grants (2022 - €1,500k) which equates to 81% of our total income. Statutory grants account for €1,324k (2022 - €1,150k). 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 2024.

Other grants of €50k 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 financial impacts in 2023**

- Increase in statutory funding of €165k.
- Increases in Clinical income 7.5% over 2022.
- Increase in community fundraising 15% over 2022.
- Decrease in donations 17% over 2022.

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**Directors' Report**

**Assets and liabilities and financial position**

The net assets of the company have increased by €34k. The total net assets are €412k. As at 31.12.2023, Restricted funds amount to €207k (2022 €153k), while Unrestricted funds amount to €205k (2022 - €225k).

**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 €212k. Reserves as at 31 December 2023 are €412k, split restricted €207k, unrestricted €205k.

**Risk management**

One in Four maintains a Risk Register which is reviewed annually. In 2023 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.

**Principal risks and uncertainties**

The annual review by the Governance & 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 the Companies Act, 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.

Notwithstanding these constraints, the 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 it is appropriate to adopt the going concern basis in the preparation of the financial statements.

One in Four mitigates these key risks as follows:

- Management and monitoring of the waiting list and clients
- Building and maintaining strong relationships 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

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

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

The current CEO Maeve Lewis retired on 31 March 2024. Deirdre Kenny, the former Advocacy Director and Deputy CEO took up the position of CEO on 1 April 2024.

**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.

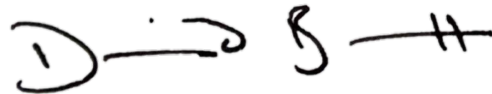
**Auditors**

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 8 May 2024 and signed on behalf of the Board by:



**Catherine Heaney**  
**Director**



**David Barret**  
**Director**

**ONE IN FOUR (IRELAND)**  
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**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 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.

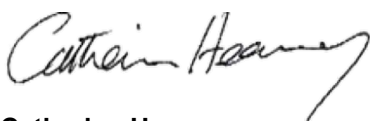
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the results of the company for the financial year and otherwise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

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

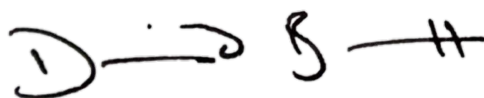
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect 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.



**Catherine Heaney**  
Director



**David Barret**  
Director

**Date:** 8th May 2024

**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 2023, 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 2023 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)  
Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**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  
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**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.

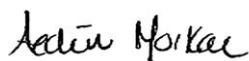
***Auditor's responsibilities for the audit of the financial statements***

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 Irish Auditing and Accounting Supervisory Authority'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: 13 May 2024**

**ONE IN FOUR (IRELAND)**  
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**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 December 2023**

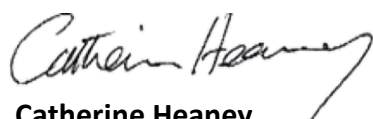
|  | Note | <u>Unrestricted</u><br><u>2023</u> | <u>Restricted</u><br><u>2023</u> | <u>Total</u><br><u>2023</u> | <u>Total</u><br><u>2022</u> |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b><u>Income and Endowments from:</u></b>  |      |                                    |                                  |                             |                             |
| Donations and Legacies                     | 4    | 191,074                            | -                                | 191,074                     | 200,317                     |
| Charitable Activities                      | 5    | 140,659                            | 1,358,980                        | 1,499,639                   | 1,311,331                   |
| Other                                      | 6    | -                                  | 50,000                           | 50,000                      | 321,331                     |
| Interest income                            | 11   | 55                                 | -                                | 55                          | 88                          |
| <b>Total Income and endowments</b>         |      | <b>331,788</b>                     | <b>1,408,980</b>                 | <b>1,740,768</b>            | <b>1,833,067</b>            |
| <b><u>Expenditure on</u></b>               |      |                                    |                                  |                             |                             |
| Raising Funds                              |      | 182,554                            | -                                | 182,554                     | 174,387                     |
| Charitable Activities                      | 7    | 168,491                            | 1,305,465                        | 1,473,956                   | 1,302,972                   |
| Other                                      |      | 271                                | 50,000                           | 50,271                      | 120,413                     |
| <b>Total Expenditure</b>                   |      | <b>351,316</b>                     | <b>1,355,465</b>                 | <b>1,706,781</b>            | <b>1,597,772</b>            |
| <b>Net (Expenditure)/ Income</b>           |      | <b>(19,528)</b>                    | <b>53,515</b>                    | <b>33,987</b>               | <b>235,295</b>              |
| Transfer between Unrestricted & Restricted | 13   | -                                  | -                                | -                           | -                           |
| <b>Net movement in Funds</b>               |      | <b>(19,528)</b>                    | <b>53,515</b>                    | <b>33,987</b>               | <b>235,295</b>              |
| Total Funds brought forward at 1 January   |      | 224,706                            | 153,036                          | 377,742                     | 142,447                     |
| Total Funds carried forward at 31 December | 13   | <b>205,178</b>                     | <b>206,551</b>                   | <b>411,729</b>              | <b>377,742</b>              |

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

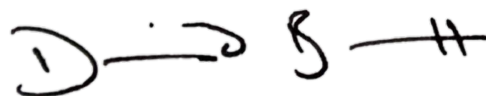
The notes on pages 18 to 31 form part of these financial statements.

All income and expenditure derive from continuing activities.

On behalf of the board;



**Catherine Heaney**  
**Director**



**David Barret**  
**Director**

**Date:** 8th May 2024

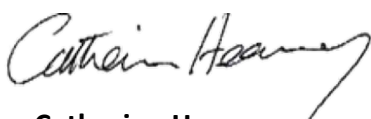
**ONE IN FOUR (IRELAND)**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Balance Sheet**  
**As at 31 December 2023**

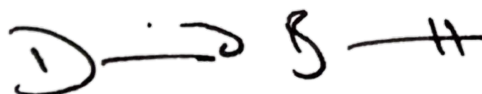
|   |      | 2023                  | 2022                  |
|---|------|-----------------------|-----------------------|
|   | Note | €                     | €                     |
| <b>Fixed assets</b>                                   |      |                       |                       |
| Tangible assets                                       | 9    | <u>159,919</u>        | <u>154,297</u>        |
| <b>Current Assets</b>                                 |      |                       |                       |
| Debtors   | 10   | 19,928                | 18,782                |
| Cash at bank and in hand                              | 11   | <u>441,296</u>        | <u>404,874</u>        |
|   |      | 461,224               | 423,656               |
| <b>Creditors: Amounts falling due within one year</b> | 12   | <u>(209,414)</u>      | <u>(200,211)</u>      |
| <b>Net current assets</b>                             |      | <u>251,810</u>        | <u>223,445</u>        |
| <b>Net assets</b>                                     |      | <u>411,729</u>        | <u>377,742</u>        |
| <b>Funds</b>  | 13   |                       |                       |
| Unrestricted Funds                                    |      | <b>205,178</b>        | 224,706               |
| Restricted Funds                                      |      | <u><b>206,551</b></u> | <u>153,036</u>        |
| <b>Total Funds</b>                                    |      | <u><b>411,729</b></u> | <u><b>377,742</b></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 8 May 2024 and signed on behalf of the board by:



**Catherine Heaney**  
**Director**



**David Barret**  
**Director**

**Date:** 8th May 2024

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

**Statement of Cash Flows**  
**For the Year Ended 31 December 2023**

|  | Note | 2023<br>€             | 2022<br>€             |
|--|------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>              |      |                       |                       |
| Net income   |      | 33,987                | 235,295               |
| Adjustment for:  |      |                       |                       |
| Depreciation of tangible fixed assets                    | 9    | 18,236                | 14,951                |
| Operating income before working capital changes          |      | <u>52,223</u>         | <u>250,246</u>        |
| Decrease in debtors                                      |      | (1,146)               | (873)                 |
| Increase / (Decrease) in creditors                       |      | <u>9,203</u>          | <u>(142,709)</u>      |
| Net cash provided by operating activities                |      | <u>60,280</u>         | <u>106,664</u>        |
| <b>Cash flows from investing activities</b>              |      |                       |                       |
| Acquisition of tangible assets                           | 9    | <u>(23,858)</u>       | <u>(162,553)</u>      |
| Net increase/ (decrease) in cash at bank and in hand     |      | 36,422                | (55,889)              |
| Cash at bank and in hand at beginning of financial year  | 11   | <u>404,874</u>        | <u>460,763</u>        |
| <b>Cash at bank and in hand at end of financial year</b> |      | <u><b>441,296</b></u> | <u><b>404,874</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 2023**

## **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 2023.

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 2023**

**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 2023**

**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 2023**

**2. Accounting policies (Continued)**

**Judgements and key sources of estimation uncertainty**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure. The accounting estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**Going concern**

Whilst funding remains a challenge for the organisation, statutory funding has been confirmed for 2024 at the same level, or higher than 2023. The funding from the Department of Justice is provided on a three-year multiyear agreement.

In spite of the atrocities of the ongoing war in Ukraine since 2022 and the more recent war in Gaza, and monies being donated to those worthy causes, our fundraising and donations income stream remained reasonably strong in 2023. We have a number of events planned again for 2024 and are always working on increasing our donor and supporter base. 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, 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>2023</b>    | <b>2022</b>    |
|------------------------------|----------------|----------------|
|                              | <b>€</b>       | <b>€</b>       |
| Donations and legacies       | 97,498         | 112,557        |
| Community fundraising events | 89,741         | 77,987         |
| Donations in kind            | 3,835          | 9,773          |
|                              | <u>191,074</u> | <u>200,317</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.

**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 2023**

**4. Donations and Legacies (continued)**

Donations and legacies were derived from:

|   | <b>2023</b>    | <b>2022</b>    |
|---|----------------|----------------|
|   | €              | €              |
| Republic of Ireland                         | 154,362        | 167,378        |
| Within EU (outside the Republic of Ireland) | -              | -              |
| Outside EU                                  | 36,712         | 32,939         |
|   | <b>191,074</b> | <b>200,317</b> |

**5. Income from Charitable Activities**

**Current Year**

| <b>Grantor</b>                                 | <b>Grant Name/ Purpose</b>                       | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>     |
|--|--|---------------------|-------------------|------------------|
|  |  | €                   | €                 | €                |
| Health Service Executive                       | Provision of advocacy and psychotherapy services | -                   | 573,349           | 573,349          |
| HSE National Social Inclusion Office           | Funding for prevention program                   | -                   | 80,000            | 80,000           |
| Túsla Child and Family Agency                  | Funding for psychotherapy services               | -                   | 237,251           | 237,251          |
| Department of Justice                          | Provision of support for victims of crime        | -                   | 424,000           | 424,000          |
| The Ireland Funds                              | Heart of Community Fund                          | -                   | 20,000            | 20,000           |
| ESB Energy for Generation Funds                | Coping Skills program                            | -                   | 6,100             | 6,100            |
| Hospital Saturday Fund                         | Neurofeedback Training                           | -                   | 3,000             | 3,000            |
| HSE National Lottery Fund                      | Neurofeedback Training                           | -                   | 9,120             | 9,120            |
| Dublin Bus Community Spirit Awards             | Furniture  | -                   | 2,000             | 2,000            |
| ESB Energy for Generation Funds                | Enhanced Efficiencies in therapy services.       | -                   | 4,160             | 4,160            |
|  |  | -                   | 1,358,980         | 1,358,980        |
| <b>Other Income</b>                            |  |                     |                   |                  |
| Clinical Income                                |  | 138,659             | -                 | 138,659          |
| Training Income                                |  | 2,000               | -                 | 2,000            |
|  |  | 140,659             | -                 | 140,659          |
| <b>Total Income from Charitable Activities</b> |  | <b>140,659</b>      | <b>1,358,980</b>  | <b>1,499,639</b> |

**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 2023**

**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 | -                   | 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> |

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

**6. Other Income**

Other income relates to income received to fund the relocation of the organisation in 2022 and income received to fund other non-operational projects.

**Current Year**

| <b>Grantor</b>       | <b>Grant Name/ Purpose</b>           | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>  |
|----------------------|--------------------------------------|---------------------|-------------------|---------------|
|                      |                                      | <b>€</b>            | <b>€</b>          | <b>€</b>      |
| Community Foundation | Attitudinal research                 | -                   | 50,000            | 50,000        |
|                      | Funding for non-operational projects | -                   | 50,000            | 50,000        |
|                      | Total Other income                   | <u>-</u>            | <u>50,000</u>     | <u>50,000</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 2023**

**6. Other Income (continued)**

**Prior Year**

| <b>Grantor</b>                             | <b>Grant Name/ Purpose</b>                              | <b>Unrestricted<br/>€</b> | <b>Restricted<br/>€</b> | <b>Total<br/>€</b> |
|--|---|---------------------------|-------------------------|--------------------|
| 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            |

**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 2023**

**7. Analysis of Charitable Expenditure**

|                                      | Administrative<br>€ | Advocacy and<br>Clinical<br>€ | Total<br>€       |
|--------------------------------------|---------------------|-------------------------------|------------------|
| <b>Current Year</b>                  |                     |                               |                  |
| Staff costs                          | 159,670             | 945,603                       | 1,105,273        |
| Other staff costs                    | 27,708              | 102,439                       | 130,147          |
| <b>Total staff costs</b>             | <u>187,378</u>      | <u>1,048,042</u>              | <u>1,235,420</u> |
| Other operating charges (see below)  | 220,937             | 17,599                        | 238,536          |
|                                      | <u>408,315</u>      | <u>1,065,641</u>              | <u>1,473,956</u> |
| <b>Prior Year</b>                    |                     |                               |                  |
| Staff costs                          | 149,959             | 800,001                       | 949,960          |
| Other staff costs                    | 35,226              | 65,110                        | 100,336          |
| <b>Total staff costs</b>             | <u>185,185</u>      | <u>865,111</u>                | <u>1,050,296</u> |
| Other operating charges (see below)  | 237,718             | 14,958                        | 252,676          |
|                                      | <u>422,903</u>      | <u>880,069</u>                | <u>1,302,972</u> |
| <b>Other Operating Charges</b>       |                     |                               |                  |
|                                      |                     | <b>2023</b>                   | 2022             |
|                                      |                     | €                             | €                |
| Building Expenses (excluding rent)   |                     | 53,630                        | 39,880           |
| Rent - business premises             |                     | 94,444                        | 137,926          |
| Office Expenses                      |                     | 27,182                        | 24,611           |
| Depreciation                         |                     | 18,236                        | 4,193            |
| Professional Fees                    |                     | 11,750                        | 10,550           |
| Telephone and Communications         |                     | 28,334                        | 27,073           |
| Travel and Meetings                  |                     | 4,960                         | 8,443            |
| <b>Total Other Operating Charges</b> |                     | <u>238,536</u>                | <u>252,676</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 2023**

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

Included within the above are support costs as follows:

|  | <b>2023</b>    | 2022           |
|--|----------------|----------------|
|  | €              | €              |
| Administration   | 164,969        | 159,424        |
| Governance cost - statutory auditor's remuneration<br>(exclusive of VAT) | 8,250          | 8,000          |
|  | <u>173,219</u> | <u>167,424</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>2023</b> | 2022      |
|----------------|-------------|-----------|
|                | Number      | Number    |
| Administrative | 5           | 5         |
| Advocacy       | 6           | 5         |
| Clinical       | 8           | 8         |
| Fund Raising   | 2           | 2         |
|                | <u>21</u>   | <u>20</u> |

The aggregate payroll costs incurred during the financial year were:

|                        | <b>2023</b>      | 2022             |
|------------------------|------------------|------------------|
|                        | €                | €                |
| Wages and salaries     | 1,111,068        | 961,026          |
| Social insurance costs | 120,330          | 106,810          |
| Pension costs          | 6,235            | 6,265            |
|                        | <u>1,237,633</u> | <u>1,074,101</u> |

No Directors received any remuneration or expenses during the year.

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

|  | <b>2023</b> | 2022     |
|--|-------------|----------|
|  | Number      | Number   |
| The number of employees whose employee benefits<br>(excluding employer's pension) fell into the bands below<br>were: |             |          |
| €60,000 - €70,000  | 1           | 1        |
| €70,000 - €80,000  | 2           | 1        |
| €80,001 - €90,000  | 1           | 2        |
| €90,001 - €100,000   | 1           | 1        |
|  | <u>5</u>    | <u>5</u> |

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 €410,706 (2022: €383,878).

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

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**8. Staff Costs (Continued)**

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**

|                       | Long Leasehold<br>Property | Leasehold<br>Improvements | Fixtures,<br>Fittings and<br>Equipment | Total   |
|-----------------------|----------------------------|---------------------------|--|---------|
|                       | €                          | €                         | €                                      | €       |
| <b>Cost</b>           |                            |                           |  |         |
| At 1 January 2023     | 8,500                      | 161,363                   | 124,734                                | 294,597 |
| Additions             | -                          | -                         | 23,858                                 | 23,858  |
| Disposals             | (8,500)                    | -                         | -                                      | (8,500) |
| At 31 December 2023   | -                          | 161,363                   | 148,592                                | 309,955 |
| <b>Depreciation</b>   |                            |                           |  |         |
| At 1 January 2023     | 8,500                      | 10,758                    | 121,042                                | 140,300 |
| Charge for year       | -                          | 10,758                    | 7,478                                  | 18,236  |
| Disposals             | (8,500)                    | -                         | -                                      | (8,500) |
| At 31 December 2023   | -                          | 21,516                    | 128,520                                | 150,036 |
| <b>Net Book Value</b> |                            |                           |  |         |
| At 1 January 2023     | -                          | 150,605                   | 3,692                                  | 154,297 |
| At 31 December 2023   | -                          | 139,847                   | 20,072                                 | 159,919 |

**10. Debtors**

|                 | 2023<br>€     | 2022<br>€     |
|-----------------|---------------|---------------|
| Trade debtors   | 5,781         | 3,831         |
| Accrued revenue | 10,700        | 4,143         |
| Prepayments     | 3,447         | 10,808        |
|                 | <u>19,928</u> | <u>18,782</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.

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**11. Cash and cash equivalents**

|                          | <b>2023</b> | <b>2022</b> |
|--------------------------|-------------|-------------|
|                          | €           | €           |
| Cash at bank and in hand | 441,296     | 404,874     |

Cash at bank is immediately available for use in the current operations. Interest income earned on cash at bank amounted to €55 in 2023 (2022: €88).

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

|                           | <b>2023</b> | <b>2022</b> |
|---------------------------|-------------|-------------|
|                           | €           | €           |
| Trade and other creditors | 5,764       | 24,399      |
| Lease Liability           | 39,352      | 53,241      |
| Accruals                  | 11,356      | 8,000       |
| PAYE and social welfare   | 35,304      | 33,333      |
| Deferred income           | 117,638     | 81,238      |
|                           | 209,414     | 200,211     |

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.

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<br/>1 January</b> | <b>Amounts<br/>received during<br/>the year</b> | <b>Amounts<br/>released during<br/>the year</b> | <b>Balance at<br/>31<br/>December</b> |
|--|---------------------------------|---|---|---------------------------------------|
|  | €                               | €   | €   | €                                     |
| The Community Foundation                         | 7,638                           | 150,000   | (50,000)  | 107,638                               |
| TUSLA  | 47,500                          | 189,747   | (237,247)                                       | -                                     |
| Contributions towards shared costs for CASP/GDPR | 10,000                          | -   | -   | 10,000                                |
| Ireland Funds                                    | 10,000                          | -   | (10,000)  | -                                     |
| ESB  | 6,100                           | -   | (6,100)   | -                                     |
|  | 81,238                          | 339,747   | (303,347)                                       | 117,638                               |

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**13. Movement in Funds**

| <i>Current Year</i>             | Balance at<br>1 January<br>€ | Income<br>€      | Expenditure<br>€   | Transfer<br>between<br>funds<br>€         | Balance at<br>31<br>December<br>€ |
|---------------------------------|------------------------------|------------------|--------------------|---|-----------------------------------|
| <b>Restricted funds</b>         |                              |                  |                    |   |                                   |
| Charitable activities           | 233,402                      | 1,358,980        | (1,305,465)        | -   | 286,917                           |
| Other                           | (80,366)                     | 50,000           | (50,000)           | -   | (80,366)                          |
| <b>Total restricted funds</b>   | <b>153,036</b>               | <b>1,408,980</b> | <b>(1,355,465)</b> | -   | <b>206,551</b>                    |
| <b>Unrestricted funds</b>       |                              |                  |                    |   |                                   |
| <i>General Funds</i>            | 224,706                      | 331,788          | (351,316)          | -   | 205,178                           |
| <b>Total unrestricted funds</b> | <b>224,706</b>               | <b>331,788</b>   | <b>(351,316)</b>   | -   | <b>205,178</b>                    |
| <b>Total funds</b>              | <b>377,742</b>               | <b>1,740,768</b> | <b>(1,706,781)</b> | -   | <b>411,729</b>                    |
| <br>                            |                              |                  |                    |   |                                   |
| <i>Prior Year</i>               | Balance at<br>1 January<br>€ | Income<br>€      | Expenditure<br>€   | Transfer to<br>Unrestricted<br>Funds<br>€ | Balance at<br>31 December<br>€    |
| <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>       |                              |                  |                    |   |                                   |
| <i>General funds</i>            | 116,654                      | 333,137          | (300,085)          | 75,000                                    | 224,706                           |
| <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>377,742</b>                    |

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

|  | Unrestricted   | Restricted     | Total<br>2023  |
|--|----------------|----------------|----------------|
| <i>Current Year</i>                                      | €              | €              | €              |
| Fund balances at 31 December 2023<br>are represented by: |                |                |                |
| Tangible fixed assets                                    | 16,116         | 143,803        | 159,919        |
| Debtors  | 19,928         | -              | 19,928         |
| Cash at bank and in hand                                 | 260,910        | 180,386        | 441,296        |
| Liabilities  | (91,776)       | (117,638)      | (209,414)      |
| <b>Total net assets</b>                                  | <b>205,178</b> | <b>206,551</b> | <b>411,729</b> |

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**15. The Funds of the Company comprise the following: (continued)**

|   | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2022</b> |
|---|---------------------|-------------------|-----------------------|
| <b>Prior Year</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   | <u>(121,404)</u>    | <u>(78,807)</u>   | <u>(200,211)</u>      |
| Total net assets                                      | <u>224,706</u>      | <u>153,036</u>    | <u>377,742</u>        |

**16. Financial instruments**

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

|  | <b>2023</b>    | <b>2022</b>    |
|--|----------------|----------------|
|  | <b>€</b>       | <b>€</b>       |
| <b>Financial assets that are debt instruments measured at amortised cost</b> |                |                |
| Trade debtors  | 5,781          | 3,831          |
| Cash and cash equivalents  | 441,296        | 404,874        |
|  | <u>447,077</u> | <u>408,705</u> |
| <b>Financial liabilities measured at amortised cost</b>                      |                |                |
| Trade and other creditors  | 5,764          | 24,399         |
| Lease Liability  | 39,352         | 53,241         |
| Accruals   | 11,356         | 8,000          |
|  | <u>56,472</u>  | <u>85,640</u>  |

**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 €nil (2022: €nil).

There were no related party transactions.

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**17. Related Parties (continued)**

*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**

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 2023 amounted to €94,444 (2022: €86,574). The company also incurred lease expenditure in relation to the lease of equipment amounting to €1,736 (2022: €1,736).

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

|  | <b>2023</b>      | 2022             |
|--|------------------|------------------|
|  | €                | €                |
| Within one year                            | 94,444           | 94,444           |
| After one year but no more than five years | 377,778          | 377,778          |
| More than five years                       | 763,426          | 857,870          |
|  | <u>1,235,648</u> | <u>1,330,092</u> |

**19. 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 €6,235 (2022: €6,265).

**20. Subsequent Events**

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

**21. Approval of financial statements**

The board of Directors approved these financial statements for issue on 8<sup>th</sup> May 2024

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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: €653,349
    - Term/Financial year: 1.1.23 – 31.12.23
    - Received in the financial year: €653,349
    - Spent in the financial year: €653,349
    - Unspent/Deferred at year-end: €0
  - Restrictions: As 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: €424,000
    - Term/Financial year: 1.1.23 – 31.12.23
    - Received in the financial year: €424,000
    - Spent in the financial year: €424,000
    - Unspent/Deferred at year-end: €0
  - Restrictions: As 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: €237,251
    - Term/Financial year: 1.1.23 – 31.12.23
    - Received in the financial year: €189,751
    - Spent in the financial year: €234,360
    - Unspent/Deferred at year-end: €2,891
  - Restrictions: As 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>Income</b>                       | <b>653,349</b> | <b>424,000</b>         | <b>237,251</b> |
|                                     |                |                        |                |
| <b>Expenditure</b>                  |                |                        |                |
| Staff Costs                         | 533,227        | 353,000                | 217,603        |
| Building rent & Costs               | 86,000         | 13,000                 | -              |
| Office costs                        | 16,023         | 5,000                  | -              |
| Tel & Comms costs                   | 9,750          | 3,000                  | 14,807         |
| Audit services                      | 5,906          | -                      |                |
| Travel                              | 2,443          | -                      | 1,950          |
| Research project                    | -              | 50,000                 | -              |
| <b>Total Expenditure</b>            | <b>653,349</b> | <b>424,000</b>         | <b>234,360</b> |
| Current Year end<br>Surplus/Deficit | -              | -                      | 2,891          |
| Opening Balance                     | -              | -                      | 47,500         |
| Closing Balance                     | -              | -                      | 50,391         |