

Company registration number: 84938

ADAPT Domestic Abuse Services
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2020

ADAPT Domestic Abuse Services
(A Company Limited by Guarantee and not having Share Capital)

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**ADAPT Domestic Abuse Services
Company limited by guarantee**

Directors and other information

Directors	John Flanagan Mary Kenehan Leonie Kerins (Appointed 22 May 2020) Deirdre Moore Kevin O'Farrell Eileen O'Neill Alix Katharina Tiernan
Secretary	Deirdre Moore (Retired 13 April 2021) Leonie Kerins (Appointed 13 April 2021)
Company number	84938
Charity number	CHY 7405
CRA number	20016050
Registered office	ADAPT House Rosbrien Limerick
Business address	ADAPT House Rosbrien Limerick
Auditor	Carmody Kelly & Associates Kilrush Road Ennis Clare
Bankers	Allied Irish Bank 106/108 O'Connell Street Limerick

**ADAPT Domestic Abuse Services
Company limited by guarantee**

Directors and other information (continued)

Bankers

Allied Irish Bank
3rd Floor
1 Adelaide Road
Dublin

Solicitors

David Punch & Co
11 Glentworth Street
Limerick

ADAPT Domestic Abuse Services
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Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2020.

Reference and administrative details

The organisation is a charitable company with a registered office at ADAPT House, Rosbrien, Limerick. The company's registered number is 84938.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 7405 and is registered with the Charities Regulatory Authority. The charity has a total of 7 directors.

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

John Flanagan
Mary Kenehan
Leonie Kerins (Appointed 22 May 2020)
Deirdre Moore
Kevin O'Farrell
Eileen O'Neill
Alix Katharina Tiernan
Niamh Wallace (Retired 20 February 2020)

Principal activities

The Board of ADAPT is made up of 7 directors. The Board met 6 times during the year. The Board is responsible for the strategic direction of the charity. The charity is run on a day to day basis by the chief executive officer who is responsible for the day to day operation and ensuring that the charity meets its long and short term aims.

The main areas of the company's charitable activity are:

- The provision of emergency refuge accommodation for women and their children who have to leave their homes because of domestic abuse.
- The provision of a wide range of outreach services for women survivors of domestic abuse. These services include: 24 hour helpline support, 1-2-1 practical and emotional support in relation to domestic abuse and related concerns e.g. financial, housing, physical and mental health; advocacy and accompaniment including accompaniment to court in relation to legal protection; support groups and educational opportunities.
- The provision of a range of supports for children and young people who are affected by domestic abuse. These services include 1-2-1 and group work support in relation to the impact of domestic abuse; developmental and educational support and play therapy.
- The provision of supports for young people in the general community to promote healthy relationships which are based on equality, dignity and mutual respect.
- Provision of training programmes for frontline workers which focus on raising their awareness of domestic abuse and helping them upskill in relation to responding to victims of domestic abuse.
- Public awareness with a focus on raising awareness of domestic abuse and the services offered by ADAPT. This includes thematic public awareness campaigns.
- Operation of a charity shop in separate premises located in Limerick city centre, the surplus from which is used to fund the charitable activities.

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Directors report (continued)

Development and performance

Against the backdrop of limited resources and insecurities over funding, the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome for the period. The surplus for the financial year amounted to €170,119 (2019: €3,646).

Reserves policy

The charity has a policy of transferring unrestricted funds to restricted funds to cover any shortfall in the restricted fund, in the year. As there was no shortfall in the year, no funds were transferred. In the year the Charity set up a sinking fund to cover any unexpected costs in relation to the long-term leasehold property of €50,000 and transhousing of €11,500. Funds of €61,500 were transferred from the general unrestricted funds into this designated reserve. Once Off Projects reserve represents the funds designated for once off projects which can take place in any given year such as property additions and extensions. The charity has a policy of transferring funds from its general reserve into this designated fund when once off projects reach the planning stage with the board and there is expected expenditure in the near future. The Charity has €163,477 held in this reserve at year end.

The charity needs reserves to:

- Ensure the charity can continue to provide a stable service to those who need them.
- Meet contractual obligations as they fall due;
- Meet unexpected costs;
- Provide working capital when funding is paid in arrears;
- Maintain the operation of services for a period in the event of a cut in funding

Based on this, the directors are satisfied that it holds sufficient reserves to allow the charity to trade successfully.

Assets and liabilities and financial position

At the end of the year the company has assets of €4,043,555 (2019: €4,005,401) and liabilities of €3,456,278 (2019: €3,588,243). The net assets of the company have increased by €170,119 (2019: €3,646) and the directors are satisfied with the level of retained reserves at the year end.

Principal risks and uncertainties

The Directors have identified the key risks and uncertainties that the Charity faces. These include:

- The risk of a decrease in the level of donations and statutory funding receivable and
- The potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The Charity mitigates these risks as follows:

- The Charity continually monitors the level of activity, prepares and monitors its budgets targets and projections.
- The Charity is continuously in negotiations with State funders to ensure that future funding can be reliably estimated and used against budgeted expenditure and also to highlight future funding needs.
- The Charity proactively seeks funding on a continuous basis to enable it to address the current and emerging needs of service users and the costs associated with meeting their needs.
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis and anticipates the potential demand on the organisation.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

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Directors report (continued)

Likely future developments

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

Dividends

The company does not pay a dividend to directors, as it is a company limited by guarantee.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The charity was founded under a Memorandum of Association/Constitution which established the objects and powers of the charitable company and is governed under its Articles of Association/ Constitution and managed by a Board of Directors. There is clear division of responsibility at the company with the Board retaining control over major policy decisions. The board of directors retain overall responsibility for the strategic development of the company in close liaison with the executive officers.

The board would continuously be in discussions throughout the year. The Board of Directors met 6 times during the year.

Statement of Guiding Principles for Fundraising

ADAPT Domestic Abuse Services is fully committed to achieving the standards set out in The Statement of Guiding Principles for Fundraising.

The Statement exists to:

- Improve fundraising practice,
- Promote high levels of accountability and transparency by organisations fundraising from public,
- Provide clarity and assurances to donors and prospective donors about the organisations they support.

In recognition of our commitment to the principles set out in "The Statement"

- Information on our fundraising activities is available to the public. This information is available in our most recent Annual Report and our most recent Financial Statements.
- ADAPT Domestic Abuse Services has considered "The Statement" and believes that we meet the standards its sets out.
- ADAPT Domestic Abuse Services welcome feedback on any aspect of our performance and have established procedures to facilitate feedback from the public.

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 ADAPT House, Rosbrien, Limerick.

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Directors report (continued)

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 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.

This report was approved by the board of directors on 7 July 2021 and signed on behalf of the board by:


.....
Kevin O'Farrell


.....
Leonie Kerins

ADAPT Domestic Abuse Services
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Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the statement of financial activities 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 the statement of financial activities of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report 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.

**Independent auditor's report to the members of
ADAPT Domestic Abuse Services**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ADAPT Domestic Abuse Services (the 'company') for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities, Statement of Income and Retained Earnings, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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.

**Independent auditor's report to the members of
ADAPT Domestic Abuse Services (continued)**

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 the 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.

**Independent auditor's report to the members of
ADAPT Domestic Abuse Services (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.



John Carmody (Senior Statutory Auditor)

For and on behalf of
Carmody Kelly & Associates
Certified Public Accountants in Ireland and Statutory Audit Firm
Kilrush Road
Ennis
Clare

ADAPT Domestic Abuse Services
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Statement of financial activities (including the income and expenditure account)
Financial year ended 31 December 2020

	Note	2020 Restricted Funds €	2020 Unrestricted Funds €	2020 Total Funds €	2019 Total Funds €
Income	5	1,879,146	258,395	2,137,541	1,958,644
Total Income		1,879,146	258,395	2,137,541	1,958,644
Expenditure	8	(1,879,146)	(190,839)	(2,069,985)	(2,057,561)
Amortisation of grants		-	102,563	102,563	102,563
Net (expenditure)/income		-	170,119	170,119	3,646
Transfer between funds and other recognised surplus/(deficits)					
Transfer between funds		-	-	-	-
Net movement in funds		-	170,119	170,119	3,646
Reconciliation of funds					
Total funds brought forward		-	417,158	417,158	413,512
Total funds carried forward		-	587,277	587,277	417,158

The notes on pages 14 to 24 form part of these financial statements.

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Statement of income and retained earnings
Financial year ended 31 December 2020

	Restricted Funds €	Designated Funds €	General Funds €	Total Funds €
Member funds at the 1 January 2020	-	-	417,158	417,158
Net income/expenditure for the financial year	-	-	170,119	170,119
Transfer between funds	-	224,977	(224,977)	-
Member funds at the 31 December 2020	-	224,977	362,300	587,277

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Balance sheet
As at 31 December 2020

	Note	2020		2019	
		€	€	€	€
Fixed assets					
Tangible assets	16	3,110,631		3,223,984	
			3,110,631		3,223,984
Current assets					
Debtors	11	16,606		29,839	
Cash at bank and in hand		916,318		751,578	
		932,924		781,417	
Creditors: amounts falling due within one year	12	(429,806)		(459,208)	
Net current assets			503,118		322,209
Total assets less current liabilities			3,613,749		3,546,193
Creditors: amounts falling due after more than one year	18	(3,026,472)		(3,129,035)	
Net assets			<u>587,277</u>		<u>417,158</u>
The funds of the charity					
Unrestricted Designated Funds	13	224,977		-	
Unrestricted Funds	13	362,300		417,158	
Members funds			<u>587,277</u>		<u>417,158</u>

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

These financial statements were approved by the board of directors on 7 July 2021 and signed on behalf of the board by:

Kevin O'Farrell
Director

Leonie Kerins
Director

The notes on pages 14 to 24 form part of these financial statements.

ADAPT Domestic Abuse Services
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Notes to the financial statements
Financial year ended 31 December 2020

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is ADAPT House, Rosbrien, Limerick.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through the statement of financial activities.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income from public bodies is recognised on an accrual's basis, as the related expenses are incurred. Restricted Income from other sources including fundraising is also recognised on an accrual basis, as the related expenses are incurred. Other income is recognised on a cash receipt basis.

Expenditure

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

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for directors and costs linked to the strategic management of the charity including the cost of director meetings.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in the statement of financial activities.

A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in the statement of financial activities.

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

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:

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

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Defined contribution schemes

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

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in the statement of financial activities in the period in which it arises.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 7405.

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

Financial instruments

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

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

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in the statement of financial activities immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in the statement of financial activities immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro.

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

5. Income

All income derives from activities in the Republic of Ireland and is attributable to the principal activity of the company.

Income arises from:

	Restricted Funds 2020 €	Unrestricted Funds 2020 €	Year ended 2020 €	Year ended 2019 €
Tusla Funding	979,831	-	979,831	972,831
Pobal Funding	189,606	-	189,606	292,024
LCETB Funding	8,634	-	8,634	21,411
CSVC Funding	61,000	-	61,000	61,000
CE Scheme	498,387	-	498,387	408,224
Charity Shop Sales	-	50,620	50,620	91,295
Cash for Clothes	-	1,968	1,968	3,983
Once Off Grants - Other State	55,337	-	55,337	113
Once Off Grants - Tusla	66,584	-	66,584	-
Once Off Projects - Other	8,285	-	8,285	-
Once Off Funding - Non State	7,790	-	7,790	2,120
Residential Charges	-	16,663	16,663	18,408
Other Income	-	5,709	5,709	5,196
Donations & Other Fundraising Activities	-	183,435	183,435	53,882
Fundraising - Designated	3,692	-	3,692	28,157
	1,879,146	258,395	2,137,541	1,958,644

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

6. Government grants

	2020	2019
	€	€
Túsla	1,046,415	972,831
Limerick and Clare Education and Training Board - LCETB	8,634	21,411
Pobal	189,606	292,024
Commission for Support of Victims of Crime - CSVC	61,000	61,000
Once-Off Grants - Other State	55,337	113
Community Employment Scheme	498,387	408,224
	1,859,379	1,755,603

All grants and income from the government where performance conditions were attached were classified within income from charitable activities in the Statement of Financial Activity. Total grants where performance conditions were imposed was €1,859,379.

Purpose of Grants

Túsla - Child & Family Agency - Department of Children and Youth Affairs

Funding covers designated staff related costs associated with the provision of quality services to meet the needs of women survivors of domestic abuse and their children and promoting public awareness of domestic abuse and its impact on women and children.

A total of €1,056,509 was received in 2020. At year end there is balance of €15,768 deferred to 2021.

Limerick and Clare Education and Training Board - Department of Education and Skills

Funding is provided under the Back to Education Initiative (BTEI). The BTEI aims to provide part-time QQI accredited training opportunity for young people and adults who have less than upper second level education. Funding is provided to cover programme costs involved in provision of such training opportunities for women survivors of domestic abuse.

A total of €20,823 was received in 2020. At year end there is a balance of €13,132 deferred to 2021.

Pobal - Department of Children and Youth Affairs

Funding is provided under the Community Childcare Subvention Plus (CCSP). The CCSP aims to provide childcare support to facilitate disadvantaged and low income parents to access childcare at reduced rates. The funding covers programme costs included staffing, resources and overheads.

A total of €185,544 was received in 2020. At year end there is a balance of €33,939 deferred to 2021.

Commission for the Support of Victims of Crime - Department of Justice & Equality

Funding covers staffing and other costs associated with the provision of information and support for women survivors of domestic abuse in relation to legal options available to them and supporting them to access these legal options.

A total of €61,000 was received in 2020. At year end there is a nil balance deferred to 2021.

Once Off Grants - Other State

Funding relates to a Limerick County Council reopening grant of €5,200 received to cover costs for the reopening of ADAPT Charity Shop following COVID-19 restrictions. Balance of funding relates to COVID-19 funding received from Revenue for both TWSS and EWSS schemes.

ADAPT Domestic Abuse Services
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2020

6. Government grants (continued)

Community Employment - Department of Employment Affairs & Social Protection

Funding is provided under the Community Employment (CE) programme. The 2020/2021 CE programme ran from 15th June 2020 to 11th June 2021. CE aims to support participants on the programme in their professional development and enhance their employment prospects while also providing valuable services to the community. Funding covers staffing, materials, training and other costs related to the scheme and the work in which participants are engaged.

A total of €496,324 was received in 2020. €498,387 of this grant was utilised in the year with €2,063 used from deferred 2019 CE Scheme income. Of this €487,660 was spent on scheme related costs, €6,726 on costs related to their work in the refuge department and €4,000 on costs related to their work in the Organisational Services department. At year end there was a balance of €34,397 deferred to 2021 and this is reflected in the bank balance included in the financial statements.

7. Staff costs

The average number of persons employed by the company during the financial year was 65 (2019: 61).

	2020	2019
	Number	Number
Adapt Domestic Abuse Services	36	37
CE Scheme	29	24
	65	61

The aggregate payroll costs incurred during the financial year were:

	2020	2019
	€	€
Wages and salaries	1,647,849	1,601,861
Employer PRSI	117,752	128,299
Other retirement benefit costs	46,808	49,384
	1,812,409	1,779,544

There were 2 employees (2019: 2) whose total employee benefits (excluding employer pension costs) was greater than €60,000.

	2020	2019
Salary Range	Number	Number
€60,000 - €70,000	1	1
€70,000 - €80,000	-	-
€80,000 - €90,000	1	1
	2	2

ADAPT Domestic Abuse Services
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2020

8. Expenditure

	Year ended 2020	Year ended 2019
	€	€
Staff Costs	1,821,229	1,792,294
Utilities	29,991	25,956
Group Programmes	3,743	19,695
Non Pay Costs	101,669	111,147
Depreciation	113,353	108,469
	2,069,985	2,057,561

Net (expenditure)/income is stated after charging/(crediting):

	Year ended 2020	Year ended 2019
	€	€
Depreciation	113,353	108,469
Auditor fees	7,565	7,565
	120,918	116,034

9. Directors remuneration

No members of the management committee received any remuneration during the year (2019: Nil)

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2019 - Nil)

ADAPT Domestic Abuse Services
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

10. Tusla segmented accounts information

	Year ended 2020	Year ended 2019
	€	€
Income		
Tusla Funding Core Funding	979,831	972,831
Tusla Non Core Funding	66,584	-
	1,046,415	972,831
 Programme Expenses		
Staff costs	979,831	972,831
Once off Refurbishment	29,474	-
Once Off Covid Expenses	37,110	-
	1,046,415	972,831
 Net (expenditure)/income	-	-

11. Debtors

	2020	2019
	€	€
Trade debtors	2,500	2,000
Other debtors	-	15,822
Prepayments	14,106	12,017
	16,606	29,839

12. Creditors: amounts falling due within one year

	2020	2019
	€	€
Trade creditors	7,905	10,644
Other creditors including tax and social insurance	72,588	57,787
Accruals and provisions	141,544	153,089
Deferred income	207,769	237,688
	429,806	459,208

ADAPT Domestic Abuse Services
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

13. The funds of the charity

	Restricted Funds €	Designated Funds €	Unrestricted Funds €	Total Funds €
At the 1 January 2019	-	-	417,158	417,158
Net Surplus/Deficit in the year	-	-	170,119	170,119
Transfer between funds	-	224,977	(224,977)	-
At 31 December 2020	-	224,977	362,300	587,277

Restricted Funds

Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the charity.

Unrestricted Funds

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

Designated Funds

Sinking Fund: The trustees have designated funds for any unexpected costs, spending on refurbishment, improvement or maintenance of a non-recurring nature in relation to the long-term leasehold property. In the year the Charity transfer €61,500 into this sinking fund. €50,000 relates to sinking fund for the long-term leasehold property and €11,500 relates to sinking fund for transhousing.

Once Off Projects: The Charity has set up a designated fund for once off projects which can take place in any given year such as property additions and extensions. The charity has transferred €163,477 into this fund in the year with plans in place next year for an extension onto the property.

14. Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 7405.

15. Appropriations of income and expenditure account total funds

	2020 €	2019 €
At the start of the financial year	417,158	413,512
Total funds surplus/(deficit) for the financial year	170,119	3,646
At the end of the financial year	587,277	417,158

ADAPT Domestic Abuse Services
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2020

16. Tangible assets

	Leasehold property	Long-term leasehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€	€
Cost						
At 1 January 2020	548,291	4,469,128	5,535	234,653	79,269	5,336,876
Depreciation						
At 1 January 2020	533,081	1,275,230	4,152	225,461	74,969	2,112,892
Charge for the financial year	15,118	89,329	693	3,913	4,300	113,353
At 31 December 2020	548,199	1,364,559	4,845	229,374	79,269	2,226,245
Carrying amount						
At 31 December 2020	92	3,104,569	690	5,279	-	3,110,631
At 31 December 2019	15,210	3,193,898	1,383	9,192	4,300	3,223,984

17. Employee benefits

The amount recognised in the statement of financial activities in relation to defined contribution plans was €38,531 (2019: €40,968).

The company operates a defined contribution pension scheme for employees. The scheme and its assets are held separately from those of the company. The assets of the scheme are invested in independent firms for the sole benefit of the employees.

18. Creditors: amounts falling due after more than one year

	2020	2019
	€	€
Government Capital Grant	3,026,472	3,129,035
	2020	2019
	€	€
At the start of the financial year	3,129,035	3,334,595
Released to income and expenditure account	102,563	102,563
At the end of the financial year	3,026,472	3,232,032

ADAPT Domestic Abuse Services
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

19. Reserves

The following are the reserves held by the Charity.

General reserve represents the free funds of the charity which are designated for any particular purposes.

Sinking reserve represents the funds designated towards unexpected costs, spending on refurbishment, improvement or maintenance of a non-recurring nature in relation to the long-term leasehold property. It is the charity's policy to hold a minimum of €11,500 in the sinking fund for the transhousing and €50,000 for the long-term lease hold property.

Is it the policy of the charity to top up the sinking reserve fund by transferring funds from its general reserve when needed to maintain the minimum amount to be held in this reserve.

Once Off Projects reserve represents the funds designated for once off projects which can take place in any given year such as property additions and extensions. The charity has a policy of transferring funds from its general reserve into this designated fund when once off projects reach the planning stage with the board and there is expected expenditure in the near future. The Charity has €163,477 held in this reserve at year end.

20. Events after the end of the reporting period

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

21. Related party transactions

There were no related party transactions during the year that requires disclosure.

22. Approval of financial statements

The board of directors approved these financial statements for issue on 7 July 2021.

ADAPT Domestic Abuse Services
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The following pages do not form part of the statutory accounts.

ADAPT Domestic Abuse Services
(A Company Limited by Guarantee and not having Share Capital)

Detailed Income and Expenditure Account
Financial year ended 31 December 2020

	2020	2019
	€	€
Income		
TUSLA - Core Funding	989,287	972,831
Pobal - Core Funding	189,606	292,024
LCETB Funding	8,634	21,411
CSVC Funding	61,000	61,000
Charity Shop Sales	50,620	91,295
Cash for Clothes	1,968	3,983
CE Scheme	498,387	408,224
Once Off Grants - Other State	55,337	113
Once Off Funding	7,790	2,120
Once Off Grants - Tusla	57,128	-
Once Off Projects - Other	8,285	-
Residential Income	16,663	18,408
Other Income	5,709	5,196
Donations & Other Fundraising Activities	183,435	53,882
Fundraising - Designated	3,692	28,157
	<u>2,137,541</u>	<u>1,958,644</u>
 Overheads		
Programme expenses		
Wages and salaries	(1,176,728)	(1,204,999)
Employer's PRSI contributions	(117,752)	(128,299)
Staff pension costs - defined contribution	(38,531)	(40,968)
Life assurance	(8,277)	(8,416)
CE - Pay Costs	(471,121)	(396,862)
Recruitment & staff training costs	(1,822)	2,450
Contracted staff costs	(3,604)	(5,730)
Rent Charges (Shop)	(10,872)	(14,496)
Rates (Shop)	(1,845)	(2,862)
Insurance	(12,793)	(12,006)
Health and safety	(4,216)	(1,030)
Group programmes	(7,851)	(19,695)
Public Awareness	892	(1,187)
Once Off Projects	(4,714)	(7,286)
Light and heat	(20,095)	(15,990)
Supplies	(8,694)	(7,244)
Repairs and maintenance	(14,722)	(18,574)
ICT maintenance	(692)	(14,459)
Printing, postage and stationery	(913)	(1,147)
Telephone	(4,944)	(7,310)
Service User support	(94)	(218)
Motor expenses	(4,809)	(5,933)
Staff Travel & Related Costs	(3,395)	(9,461)
CE - Non Pay costs	(27,265)	(11,363)
LCETB - Non Pay Costs	(1,401)	(5,553)

ADAPT Domestic Abuse Services
(A Company Limited by Guarantee and not having Share Capital)

Detailed Income and Expenditure Account (continued)
Financial year ended 31 December 2020

	2020	2019
	€	€
Audit fees	(7,565)	(7,565)
Bank charges	(569)	(775)
CSVC - Non Pay Costs	(818)	(588)
Memberships & Subscriptions	(1,422)	(1,526)
Depreciation of tangible assets	(113,353)	(108,469)
	<u>(2,069,985)</u>	<u>(2,057,561)</u>
Other operating income		
Government grants released to income & expenditure	102,563	102,563
	<u>102,563</u>	<u>102,563</u>
Net (expenditure)/income	<u>170,119</u>	<u>3,646</u>