

Company registration number: 481850

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2021**

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Dignity 4 Patients CLG**  
**Company limited by guarantee**

**Directors and other information**

**Directors**

Paul Murphy  
Peter Michael O'Toole  
Mantas Ambraziejus  
Eve Farrelly  
Michael Moloney (Resigned 4 May 2021)  
Paul Farrell  
Aine McDonough (Resigned 14 March 2021)

**Secretary**

Paul Farrell

**Company number**

481850

**Registered office**

Dignity 4 Patients Limited  
First Floor Suite  
29 Grangerath Park Heights  
Grangerath  
Drogheda  
Co. Meath

**Business address**

First Floor Suite  
29 Grangerath Park Heights  
Grange Rath  
Co. Meath

**Auditor**

McEvoy Craig Accountants  
10 Dublin Road  
Drogheda  
Co. Louth

**Bankers**

Ulster Bank  
West Street  
Drogheda  
Co. Louth

**Dignity 4 Patients CLG**  
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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 2021.

**Directors**

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

Paul Murphy  
Peter Michael O'Toole  
Mantas Ambraziejus  
Eve Farrelly  
Michael Moloney (Resigned 4 May 2021)  
Paul Farrell  
Aine McDonough (Resigned 14 March 2021)

**Principal activities**

The principal activity of the company is the provision of services and support to victims of sexual abuse in the Irish health service.

**Principal risks and uncertainties**

The company rely on donations, funding, community employment and volunteers to maintain the running of the organisation.

**Dividends**

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

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

Since the year end the world economy continues to be particularly affected by the Covid-19 global pandemic. Whilst there remains a degree of uncertainty over the final impact of the virus, the directors believe there will be no significant effect on the assets, liabilities or continued going concern of the Company.

**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 First Floor, 29 Grangerath Park Heights, Grangerath, Drogheda, Co. Meath.

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report (continued)**

**Relevant audit information**

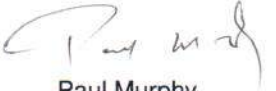
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- 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.

**Auditors**

The auditors McEvoy Craig have indicated 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 22/6/22 and signed on behalf of the board by:

  
Paul Murphy  
Director

  
Paul Farrell  
Director

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements 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  
Dignity 4 Patients CLG**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Dignity 4 Patients CLG (the 'company') for the financial year ended 31 December 2021 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows 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 2021 and of its profit 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***

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  
Dignity 4 Patients CLG (continued)**

***Other Information***

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

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

We have nothing to report in this regard.

***Opinions on other matters prescribed by the Companies Act 2014***

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

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



**Independent auditor's report to the members of  
Dignity 4 Patients CLG (continued)**

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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

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

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

  
Gail McEvoy

For and on behalf of  
McEvoy Craig Accountants  
Certified Public Accountants  
Registered Auditors  
10 Dublin Road  
Drogheda  
Co. Louth

23/6/2022

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Profit and loss account**  
**Financial year ended 31 December 2021**

	<b>Note</b>	<b>2021</b> €	2020 €
<b>Income</b>	<b>5</b>	139,827	117,434
<b>Gross profit</b>		<u>139,827</u>	<u>117,434</u>
Administrative expenses		(132,307)	(123,411)
<b>Operating profit/(loss)</b>	<b>6</b>	<u>7,520</u>	<u>(5,977)</u>
<b>Profit/(loss) before taxation</b>		<u>7,520</u>	<u>(5,977)</u>
Tax on profit/(loss)		-	-
<b>Profit/(loss) for the financial year</b>		<u><u>7,520</u></u>	<u><u>(5,977)</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

**The notes on pages 12 to 18 form part of these financial statements.**

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of income and retained earnings**  
**Financial year ended 31 December 2021**

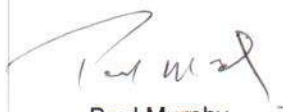
	<b>2021</b>	2020
	<b>€</b>	<b>€</b>
Profit/(loss) for the financial year	7,520	(5,977)
<b>Retained earnings at the start of the financial year</b>	<u>10,527</u>	<u>16,504</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>18,047</u></u>	<u><u>10,527</u></u>

**Dignity 4 Patients CLG**  
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**Balance sheet**  
**As at 31 December 2021**

	Note	2021 €	€	2020 €	€
<b>Fixed assets</b>					
Tangible assets	9	12,666		15,420	
			12,666		15,420
<b>Current assets</b>					
Debtors	10	2,755		2,092	
Cash at bank and in hand		107,627		42,655	
		110,382		44,747	
<b>Creditors: amounts falling due within one year</b>	11	(4,171)		(7,641)	
<b>Net current assets</b>			106,211		37,106
<b>Total assets less current liabilities</b>			118,877		52,526
<b>Creditors: amounts falling due after more than one year</b>	12		(100,830)		(41,999)
<b>Net assets</b>			<u>18,047</u>		<u>10,527</u>
<b>Capital and reserves</b>					
Profit and loss account			18,047		10,527
<b>Members funds</b>			<u>18,047</u>		<u>10,527</u>

These financial statements were approved by the board of directors on ..... 23/6/22 ..... and signed on behalf of the board by:

  
Paul Murphy  
Director

  
Paul Farrell  
Director

**The notes on pages 12 to 18 form part of these financial statements.**

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements**  
**Financial year ended 31 December 2021**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Dignity 4 Patients Limited, First Floor Suite, 29 Grangerath Park Heights, Grangerath, Drogheda, Co. Meath.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**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 profit or loss.

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

**Turnover**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been satisfied, it is probable that the economic benefits associated with the transaction or gift will flow to the Charity and the monetary value or amount of the income can be measured reliably and the costs to complete the transaction can be measured reliably. Income from donations and miscellaneous income is recognised when received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income that has not yet met the requirement but has been received is recognised as deferred income until the criteria is met.

**Dignity 4 Patients CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**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 profit or loss. 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 profit or loss.

**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:

Fittings fixtures and equipment            - 12.5% straight line

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.

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**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.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Dignity 4 Patients CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**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.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

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 profit or loss 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 profit or loss 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 not having a share capital. The liability of each member, in the event of the company winding up is €1.

**5. Income**

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.



**Dignity 4 Patients CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

<b>9. Tangible assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2021	35,347	35,347
Additions	1,027	1,027
<b>At 31 December 2021</b>	<u>36,374</u>	<u>36,374</u>
<b>Depreciation</b>		
At 1 January 2021	19,927	19,927
Charge for the financial year	3,781	3,781
<b>At 31 December 2021</b>	<u>23,708</u>	<u>23,708</u>
<b>Carrying amount</b>		
<b>At 31 December 2021</b>	<u>12,666</u>	<u>12,666</u>
At 31 December 2020	<u>15,420</u>	<u>15,420</u>
<b>10. Debtors</b>	<b>2021</b>	<b>2020</b>
	€	€
Prepayments	<u>2,755</u>	<u>2,092</u>
<b>11. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	€	€
Trade creditors	1,834	1,571
Tax and social insurance: PAYE and social welfare	-	4,102
Accruals	2,337	1,968
	<u>4,171</u>	<u>7,641</u>
<b>12. Creditors: amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
	€	€
Government grants	<u>100,830</u>	<u>41,999</u>

**Dignity 4 Patients CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**13. Government grants**

	<b>2021</b>	<b>2020</b>
	€	€
At the start of the financial year	41,999	47,067
Grants received or receivable	195,000	111,000
Released to profit or loss	(136,169)	(116,068)
At the end of the financial year	<u>100,830</u>	<u>41,999</u>

The amounts recognised in the financial statements for government grants are as follows:

	<b>2021</b>	<b>2020</b>
	€	€
Recognised in creditors:		
Deferred government grants due after more than one year	<u>100,830</u>	<u>41,999</u>
Recognised in other operating income:		
Government grants recognised directly in income	131,667	111,000
Government grants released to profit or loss	4,502	5,068
	<u>136,169</u>	<u>116,068</u>

**14. Analysis of changes in net debt**

	At 1 January 2021	Cash flows	At 31 December 2021
	€	€	€
Cash and cash equivalents	42,655	64,972	107,627

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

Since the year end the world economy continues to be particularly affected by the Covid-19 global pandemic. Whilst there remains a degree of uncertainty over the final impact of the virus, the directors believe there will be no significant effect on the assets, liabilities or continued going concern of the Company.

**16. Approval of financial statements**

The board of directors approved these financial statements for issue on 22/6/22.

**Dignity 4 Patients CLG**  
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**The following pages do not form part of the statutory accounts.**