

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 2022

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 (Resigned 23 June 2022)
Mantas Ambraziejus (Resigned 23 June 2022)
Linda Marcantonio Brennan
Eve Farrelly
Paul Farrell

Secretary

Paul Farrell

Company number

481850

Registered Charity Number

19093

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

Allied Irish Bank
Drogheda
Co. Louth

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

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2022.

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 (Resigned 23 June 2022)
Mantas Ambraziejus (Resigned 23 June 2022)
Linda Marcantonio Brennan (Appointed 28 September 2022)
Eve Farrelly
Paul Farrell

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.....^{26/1/2022}.....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 2022 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 2022 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. 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 Accountant
Statutory Audit Firm
10 Dublin Road
Drogheda
Co. Louth

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

Profit and loss account
Financial year ended 31 December 2022

	Note	2022 €	2021 €
Income		202,167	139,827
		<u>202,167</u>	<u>139,827</u>
Staff costs	7	(138,175)	(90,449)
Depreciation and other value adjustments in respect of tangible and intangible fixed assets		(3,815)	(3,781)
Other operating expenses		(39,678)	(38,077)
Surplus	6	<u>20,499</u>	<u>7,520</u>
Surplus before taxation		<u>20,499</u>	<u>7,520</u>
Tax		-	-
Surplus for the financial year		<u><u>20,499</u></u>	<u><u>7,520</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 2022

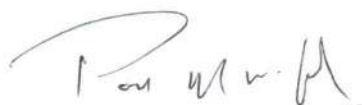
	2022	2021
	€	€
Surplus for the financial year	20,499	7,520
Reserves at the start of the financial year	18,047	10,527
Reserves at the end of the financial year	<u>38,546</u>	<u>18,047</u>

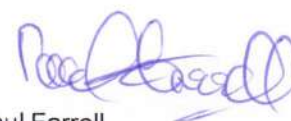
Dignity 4 Patients CLG
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Balance sheet
As at 31 December 2022

	Note	2022		2021	
		€	€	€	€
Fixed assets					
Tangible assets	9	9,108		12,666	
			9,108		12,666
Current assets					
Debtors	10	1,624		2,755	
Cash at bank and in hand		126,655		107,627	
		128,279		110,382	
Creditors: amounts falling due within one year	11	(2,897)		(4,171)	
Net current assets			125,382		106,211
Total assets less current liabilities			134,490		118,877
Creditors: amounts falling due after more than one year	12		(95,944)		(100,830)
Net assets			<u>38,546</u>		<u>18,047</u>
Capital and reserves					
Accumulated Reserves			38,546		18,047
Members funds			<u>38,546</u>		<u>18,047</u>

These financial statements were approved by the board of directors on 26/1/2023 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
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Statement of cash flows
Financial year ended 31 December 2022

	2022	2021
	€	€
Cash flows from operating activities		
Surplus for the financial year	20,499	7,520
<i>Adjustments for:</i>		
Depreciation of tangible assets	3,815	3,781
Accrued expenses/(income)	369	369
<i>Changes in:</i>		
Trade and other debtors	1,131	(663)
Trade and other creditors	(6,529)	54,992
Cash generated from operations	<u>19,285</u>	<u>65,999</u>
Net cash from operating activities	<u>19,285</u>	<u>65,999</u>
Cash flows from investing activities		
Purchase of tangible assets	(257)	(1,027)
Net cash used in investing activities	<u>(257)</u>	<u>(1,027)</u>
Net increase/(decrease) in cash and cash equivalents	19,028	64,972
Cash and cash equivalents at beginning of financial year	107,627	42,655
Cash and cash equivalents at end of financial year	<u>126,655</u>	<u>107,627</u>

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

Notes to the financial statements
Financial year ended 31 December 2022

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 2022

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
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

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
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

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
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2022

6. Operating profit

Operating profit is stated after charging/(crediting):

	2022	2021
	€	€
Depreciation of tangible assets	3,815	3,781
Fees payable for the audit of the financial statements	2,706	2,337
	2,706	2,337

7. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2022	2021
	Number	Number
Administrative	2	2
Managerial	1	1
	3	3

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	124,364	81,712
Social insurance costs	13,811	8,737
	138,175	90,449

There were no staff whose employee benefits exceeded €60,000 during the year.

8. Appropriations of profit and loss account

	2022	2021
	€	€
At the start of the financial year	18,047	10,527
Profit for the financial year	20,499	7,520
At the end of the financial year	38,546	18,047

Dignity 4 Patients CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

9. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2022	36,374	36,374
Additions	257	257
Disposals	(6,128)	(6,128)
At 31 December 2022	<u>30,503</u>	<u>30,503</u>
Depreciation		
At 1 January 2022	23,708	23,708
Charge for the financial year	3,815	3,815
Disposals	(6,128)	(6,128)
At 31 December 2022	<u>21,395</u>	<u>21,395</u>
Carrying amount		
At 31 December 2022	<u>9,108</u>	<u>9,108</u>
At 31 December 2021	<u>12,666</u>	<u>12,666</u>
10. Debtors	2022 €	2021 €
Prepayments	1,624	2,755
11. Creditors: amounts falling due within one year	2022 €	2021 €
Trade creditors	191	1,834
Accruals	2,706	2,337
	<u>2,897</u>	<u>4,171</u>
12. Creditors: amounts falling due after more than one year	2022 €	2021 €
Government grants	95,944	100,830

Dignity 4 Patients CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

13. Government grants

	2022	2021
	€	€
At the start of the financial year	100,830	41,999
Grants received or receivable	195,000	195,000
Released to profit or loss	(199,886)	(136,169)
At the end of the financial year	95,944	100,830

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

	2022	2021
	€	€
Recognised in creditors:		
Deferred government grants due after more than one year	95,944	100,830
Recognised in other operating income:		
Government grants recognised directly in income	195,000	131,667
Government grants released to profit or loss	4,886	4,502
	199,886	136,169

Name of Grantor	Name of Grant	Purpose of Funding	Deferred Grant 31 Dec 2021	Grant Awarded in 2022	Cash Received	Recognised as Income	Deferred 31 Dec 2022	
HSE	Health and Wellbeing	Provision of Support Services	-	100,000	100,000	100,000	-	Restricted
Department of Justice	Commission for the support of victims of crime	Service Delivery	63,333	95,000	95,000	95,000	63,333	Restricted
National Lottery		Capital Expenditure	37,497	-	-	4,886	32,611	Restricted
			100,830	195,000	195,000	199,886	95,944	

Dignity 4 Patients is compliant with the requirements to hold a Tax Clearance Certificate.

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 2022

14. Analysis of changes in net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	€	€	€
Cash and cash equivalents	107,627	19,028	126,655

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 26/1/2022.

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

The following pages do not form part of the statutory accounts.

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

Detailed profit and loss account
Financial year ended 31 December 2022

	2022	2021
	€	€
Income		
HSE Funding	100,000	100,000
Funding Dept of Justice - CSVc	95,000	31,667
Funding - National Lottery	4,886	4,502
Donations	2,281	952
Other income	-	2,706
	<u>202,167</u>	<u>139,827</u>
Gross profit	202,167	139,827
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(124,364)	(81,712)
Employer's PRSI contributions	(13,811)	(8,737)
Staff training & Helpline	(2,033)	(1,050)
Rent payable	(18,000)	(17,500)
Insurance	(2,330)	(2,172)
Light and heat	(1,614)	(1,035)
Cleaning / Canteen	(735)	(2,083)
Repairs and maintenance	(2,014)	(2,593)
Printing, postage and stationery	(1,099)	(656)
Promotion & Awareness	(777)	(1,660)
Telephone	(2,423)	(2,411)
Computer costs	(3,165)	(3,239)
Mileage & Subsistence expenses	(1,073)	(134)
Travelling and entertainment	(493)	-
Legal and professional	-	(738)
Auditors remuneration	(2,706)	(2,337)
Bank charges	(162)	(143)
General expenses	(1,054)	(326)
Depreciation of tangible assets	(3,815)	(3,781)
	<u>(181,668)</u>	<u>(132,307)</u>
Operating profit	20,499	7,520
Operating profit percentage	10.1%	5.4%
Profit before taxation	<u>20,499</u>	<u>7,520</u>