

WOMENS AID COMPANY LIMITED BY GUARANTEE

**Directors Report and Audited Financial Statements
For the financial year ended
31 December 2020**

**Registered number: 58035
Charity Number: CHY 6491
Charity Registration: No. 20012045**

WOMENS AID COMPANY LIMITED BY GUARANTEE CONTENTS

Directors report	1-16
Independent auditor's report	17-19
Statement of financial activities	20
Statement of comprehensive income	21
Statement of financial position	22
Statement of cash flows	23
Notes to the financial statements	24 - 41

WOMENS AID COMPANY LIMITED BY GUARANTEE COMPANY INFORMATION

Chairperson	Ailbhe Smyth
Directors	Maura McLaughlin Rachel Mullen Ailbhe Smyth Temenuzhka Raycheva Yonkova Jennie O'Reilly (appointed 20 May 2020) Suzanne Handley (appointed 17 June 2020) Niamh Ni Dhomhnaill (appointed 6 November 2020)
Company Secretary	Mary O'Connor (appointed 19 February 2020)
Auditors	JPA Brenson Lawlor, Brenson Lawlor House, Argyle Square, Morehampton Road, Dublin 4.
Bankers	Allied Irish Banks plc, 1-4 Lower Baggot Street, Dublin 2. Bank of Ireland, Newlands Cross, Dublin 22. Bank of Ireland Newlands Cross, Dublin 22
Solicitors	Regan Solicitors, 24 Main Street, Blackrock, Co. Dublin.
Business address / Registered Office	5 Wilton Place, Dublin 2.

WOMENS AID COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2020

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

Womens Aid CLG is a registered charity and hence the report and results are presented in a form which complies with the requirements of Companies Act 2014 and although not obliged to comply with the Charities SORP (FRS 102), the organisation has implemented its recommendations where relevant in these accounts. The main activities of the organisation are charitable.

The content of the director's annual report is set out in the following headings:

- Objectives and activities,
- Achievements and performance;
- Financial review;
- Structure, governance and management;
- Reference and administrative details;
- Exemptions from disclosures and
- Funds held as custodian trustee on behalf of others.

OBJECTIVES AND ACTIVITIES

The main object for which the company is established is:

Women's Aid is the leading national organisation that has been working in Ireland to stop domestic violence against women and children since 1974. We work to make women and children safe from domestic violence by offering support to women and their families and friends, providing hope to those affected by abuse and working towards justice and social change.

The Women's Aid Constitution sets out the main objectives for which the Company was established:

1. To provide a range of high quality, specialized, integrated, domestic violence services to protect and assist women and children experiencing domestic violence. These high quality specialised services to include but not limited to the operation of a helpline, a court accompaniment service, a training unit and a one to one service enabling women experiencing domestic violence to attend for a meeting with a staff member of Women's Aid.
2. To be a centre of excellence for the provision of training to frontline responders to the issue of domestic violence.
3. To bring the experiences, needs, concerns and requirements of women and children experiencing domestic violence to the legislative and policy making fora and to continue to lobby for changes in domestic violence legislation in order to keep in step with ever changing social and political times.
4. To be a centre of excellence for the development of professional and organisational responses to women and children experiencing domestic violence.

WOMENS AID COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2020

5. To articulate the reality of domestic violence, the impact of domestic violence on women and children and the community and the need and opportunities for change.
6. To use the expertise, knowledge and experience of the organisation to promote the protection and welfare of children of all ages and teenagers living with or at risk of domestic violence.
7. To be an informed organisation responsive to the needs and interests of women and children experiencing domestic violence.
8. To hold fundraising events for the purpose of raising money for the organisation in order to assist it in achieving its stated objectives and goals.

ACHIEVEMENTS AND PERFORMANCE

Review of activities

The principal activity of Women's Aid CLG is the provision of information, support and services for women and children who are experiencing domestic violence. This company is a not for profit organisation.

As a leading NGO in the violence against women sector, Women's Aid provides a range of services to women experiencing domestic violence through our delivery of:

National Freephone Helpline

The Women's Aid National 24 hour Freephone Helpline which provides support and information to callers across the country experiencing abuse from current or former intimate partners, as well as support to individuals who may be concerned about the welfare of a loved one experiencing abuse. This service also offers an interpreting service in over 170 languages and a text service for deaf/Hard of Hearing women.

The Helpline Instant Message Support Service (IMSS) which is delivered via the www.womensaid.ie and www.toointoyou.ie websites at fixed times, seven days a week. Support is also offered by email.

The National Freephone Helpline also supports family members, friends, colleagues and/or professionals who are concerned about someone they know/support is in an abusive relationship. The Helpline also acts as a gateway and referral source to the 42 domestic violence services (including Refuge services) nationally and other appropriate services relating to domestic violence.

The National Freephone Helpline is three times accredited (spanning a period of 8 years to date) through the Helplines Partnership, the Accreditation is valid up to October 2021.

Face to face support services

The Support Services Team of Women's Aid also offers a range of Dublin-based One to One Support Services, including a Court Accompaniment Service, which provides advocacy and support specific to the particular needs of women seeking legal redress regarding violence by a current or former husband or partner.

WOMENS AID COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2020

Women's Aid operates the Dolphin House Support and Referral Service (SRS), in partnership with Inchicore Outreach Centre in the Dublin District Family Law Court in Dolphin House. The Women's Aid team also refers women to local domestic violence refuges and support services around the country.

The 'Power to Change' support group program is a personal empowerment programme offered for women who have left an abusive relationship and are recovering from the trauma of that experience.

Training

Women's Aid additionally continues to provide a range of Training and support to key staff from government, community and voluntary organisations in relation to domestic violence. This includes: Gardai, nurses, social workers, doctors, mental health professionals, family support workers, community care workers, employers and other professionals.

Policy, Advocacy & Public Awareness raising

Women's Aid is further represented at policy level in both national and local fora and also works to raise awareness of the complexity and devastating consequences of domestic violence and abuse through the media and awareness campaigns.

Important outputs and developments in 2020 included (provisional figures subject to final confirmation):

The National Helpline spent **3,119 hours** supporting callers around the issue of domestic violence from **1st January to 31 December 2020**.

- The Helpline Support Workers responded to **24,110** contacts during 2020
- The NFH responded to **6,279 more contacts** for this period in 2020, (**35% increase**) in comparison to the call response rate for the same period in 2019.
- **A total of 435** calls were facilitated through the **NFH Language Line**, year (*Polish is the most frequently used language with 121 contacts for the service*), a **93% increase** for the same period the previous year, 2019.
- A total of **1,460 contacts** were supported through our **Instant Messaging Support Service**, the operating hours of which expanded during 2020 in response to the Covid 19 pandemic
- The National Helpline responded to **830 emails**, a 34% increase in contacts for the same period in 2019.

Support Group Programme – 'Power to Change' (PTC)

Women's Aid completed its first PTC programme on 11th March 2020. Began on November 24th. Due to Covid19 our second 'Power to Change' programme was adapted for delivered via Zoom from 7-9pm each week, over twelve weeks. Commencing in November 2020, the programme will be due to finish on the 9th March 2021.

Face to Face Services:

- **Support and Referral Service:** 641 -Individual Women supported through 900 drop ins to this dedicated service based in Dolphin House family law courts in 2019 (combined face to face contact meetings & dedicated mobile support set up to continue the service during Covid 19 restrictions).
- **High Risk Support Project:** 392 women supported by HRSP during 2020, including 92 new users in 2020, and 92 case closures. At the end of 2020 there are 181 active project service users.

WOMENS AID COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2020

- **Outreach Clinics/Court Accompaniment:** The Outreach team engaged in 455 face to face contacts with women in total during 2020, and there were 1781 support calls/texts with 292 women. 344 support visits were held with 292 women in 2020. Additionally, outreach staff accompanied 71 women to court on 111 occasions. *Note: there was an increase in calls and decrease in face to face contacts due to Covid 19, and also a reduced outreach staff team for a period during 2020.*

Policy, Advocacy & Public Awareness

During 2020 Women's Aid engaged in numerous public awareness, advocacy and policy initiatives. One week into the Covid 19 emergency restrictions in March, Women's Aid sought to focus minds on the situation of women trapped in homes with their abusers during the Covid-19 pandemic.¹² Immediately we sourced radio and print advertising free of charge across a wide range of stations and titles to promote the availability of the 24hr National Freephone Helpline and other specialist services for anyone experiencing abuse.

A key part of the Women's Aid communications strategy at this time was to use social media to reach out to women who were facing additional barriers in seeking help. We produced informational videos for social media including one for deaf and hard of hearing women in Irish Sign Language, another highlighting the interpretation service on the 24hr National Freephone Helpline and a specific message for Traveller and Roma women experiencing domestic abuse.

The impact of this work was immediate and effective with significant media coverage and sharing on our social media platforms. It helped to put the issue of domestic abuse and the support needs for those affected firmly on the political agenda. This was followed by a Department of Justice initiative 'Still Here' in which Women's Aid was one of a number of partners.

In August Women's Aid launched its **Annual Impact Report 2019**. The launch was held via Zoom and was very well attended with a total of 650 participants many of whom are important figures in the domestic violence sector including politicians, policy-makers, academics and other experts. The Report was officially launched by Roderic O'Gorman, the Minister for Children, Equality, Disability, Integration and Youth. Other panellists included Garda Commissioner Drew Harris, who spoke on the Gardai's strategy to combat domestic violence during the pandemic and Justice Colin Daly, President of the District Court who spoke about Family Law in relation to domestic violence. A full recording of the launch is available here.

In addition to the Annual Impact Report, we also launched a special **Covid-19 supplement: When Home is Not Safe**. The supplement outlined the effect of Covid-19 restrictions on women and children across Ireland highlighting the 43% increase in calls and 71% increase in visits to our website during the first national lockdown.

Also during 2020 Women's Aid produced the updated '**2020 Femicide Watch Report**' and the organisation delivered its annual '**16 Days Against Violence Against Women**' campaign, and its 'TooIntoYou' Campaign to raise awareness of dating abuse, featuring the research report noted below. Women's Aid distributed its new free 'The Law is On Your Side' guide as part of the Too Into You campaign. Women's Aid also launching its instant messaging service to provide support online. The Too Into You campaign helped young women to spot the 10 key danger signs of dating abuse and provided information to combat online stalking and digital abuse.

The organisation continued throughout the year to advocate in a range of Policy forums and with key stakeholders, to highlight issues related to violence against women and advocate for social and policy change.

**WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020**

Research

Women's Aid commissioned new research on intimate relationship abuse against young people. The research included a nationwide survey conducted with 500 young men and women across Ireland and a number of in-depth focus groups. The research findings were published in November 2020 and found that 3 in 5 young people have either personally experienced or know someone aged 25 or younger, who has experienced abuse by a current or former partner. The same research found that 1 in 5 young women were directly abused with 51% being under 18 when the abuse started. The report also shows how gendered this form of abuse is among younger people including minors, in line with international figures on all ages. It was found that 1 in 11 young men experienced abuse in the same survey.

Social Media platform Statistics

Website*	2020	2019	Var +/-
www.womensaid.ie	290,586	256,871	+33,715
www.toointoyou.ie	19,742	34,609	-14,867

**Note that our Cookies Notice was applied to the websites in December 2020 and therefore may have impacted on the analytical data from that point, particularly the ToolIntoYou website whereby our annual public awareness campaign for this site ran in December.*

Social Media	2020	2019	Var +/-
Facebook	37,463	34,170	+3,293
Twitter	19,711	17,800	+1,911
Instagram	6,857	4,500	+2,357

Policy Submissions.

Women's Aid produced the following submissions to ensure the issue of Domestic violence and other forms of Gender based Violence were centralised in the programme for government and in new policies and legislation. These included:

- Women's Aid Election Manifesto
- Submission to the Citizens' Assembly on Gender Equality.
- Women's Aid Programme for Government
- Submission to the Criminal Justice Sectoral Strategy - Public Consultations
- Women's Aid Submission to the Review of part 4 of the Criminal Law (Sexual Offences) Act
- Feedback on The O'Malley Report Review
- Proposed Amendments for Report Stage Harassment, Harmful Communications and Related Offences Bill 2017. *Note: This Bill was enacted in December 2020 with some key amendments which Women's Aid advocated for.*

Training:

During 2020 Women's Aid delivered 24 training events to 230 participants. 11 organisations availed of bespoke training for a single organization group, and 102 representatives of different organisations' participated in our mixed training.

**WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020**

During 2020 in light of Covid 19 the entire modus operandi of the Training Department had to adapt to a conversion of in-person training to online training, requiring development of new resources and use of online platforms requiring acquisition of new skills for the department.

Additionally, the Training department delivered a range of inputs and awareness sessions during 2020 and also facilitated a round of comprehensive Helpline training, for National Freephone Helpline volunteers (also adapted to an online delivery mode).

Results

The surplus for the year amounted to €1,646,642 (2019 surplus: €179,904).

Important Note on 2020 surplus: While the surplus indicated above is €1,646,642, the board have designated €1,216,512 of these surplus funds to designated funds as seen in note 16 to the financial statements. Designated funds of the charity at the year end total **€2,611,974 (2019 €1,395,462)** which are funds designated by the Board for the purposes set out in the table below.

Therefore, the actual surplus for 2020 after designation of funds is €430,130 (2019 surplus after designated funds was €43,230 see note 16 to the Financial Statements). COVID-19 has affected both demand and funding for the charity sector. Womens Aid in particular is facing increases in demand for our services. There is reason to believe that this demand will only increase in the coming months. Based on the Boards consideration of the current economic situation due to COVID 19 and the effects that this may have on the future funding of Womens Aid, the Board believe that the level of unrestricted reserves after designation is satisfactory and are approaching next year with caution. The board will continue to monitor the level of reserves on a monthly basis.

Designated Purpose	Description	Amount
Essential works to Women's Aid head offices	Once off extensive Electrical & Plumbing works, and related contingencies to ensure continuity of essential service delivery	€398,068 (including 2019 designated funds of €106,674)
Website & Strategic Planning (Completion deferred from 2020 due to Covid 19)	Once off contracted expenses related to website upgrade and strategic planning commenced in 2019 for completion in 2020	€37,500 (Including 2019 designated funds of €30,000)
Women's Aid Emergency COVID 19 Fund	An emergency fund to be established during 2021 for application via identified specialist Domestic Violence Support services on behalf of women and children they are supporting, to meet emergency needs.	€300,000
Women's Aid (internal) Legal, Security & Emergency Fund	Providing direct practical assistance to women and their children accessing Women's Aid services.	€102,000
Maternity Outreach project	Designated to ensure continuity of an innovative new 3 year project, commencing 2021 with grant support, to collaborate with maternity services in support of pregnant women experiencing or at risk of domestic violence.	€269,000 (over two years 2022-23)

WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020

Too Into You Project Costs	Expanding and developing Women's Aid dedicated work to raise awareness and offer support to young women (18-25s) subjected to or at risk of intimate relationship abuse.	€121,894 (over two years)
Survivor Engagement Project	To build on the Women's Aid testimonies project and enhance survivor, support engagement and collaboration	€124,724 (over two years).
6 Months operational costs plus the costs of closure		€1,258,788
Total designated funds		€2,611,974

Dividends and retention

The company is precluded by its constitution from paying dividends either as part of normal operations or on distribution of its assets in the event of a winding up.

FINANCIAL REVIEW

The financial results for the year ended 31st December 2020 are shown in the Statement of Financial Activities on page 19 and are considered satisfactory by the Board.

Sources of funding

Women's Aid received more than 50% (approximately 50.7% of expenditure in 2020) of its income from statutory sources during 2020, to support the organisation in the delivery of frontline services, training delivery and strategic public awareness raising. The statutory sources were as follows, and as specified in the financial pages of this audit report:

- Tusla, Child and Family Agency
- The Department of Justice (Commission for the Support of Victims of Crime)
- Department of Community and Rural Affairs (Pobal)

The funds received from all statutory sources are restricted for a fixed period. The remainder of Women's Aid funding (approximately 49.3% of expenditure in 2020) is sourced through fundraising donations and non-statutory grants.

Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies in note 1 to the financial statements.

Principal risks and uncertainties

Similar to a great many Community and Voluntary organisations in the Republic of Ireland, Women's Aid continue to face a number of risks and uncertainties which have the potential to impact on our ability to deliver our mission. In 2019 work to address these risks and uncertainties continued to dominate the agendas of the Board and Management Team meetings. At a financial level, Women's Aid managed these risks and uncertainties through the regular revision of its budget, based on up-to-date information.

**WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020**

Budget Controls

A detailed annual budget is prepared in line with the organisations strategic planning priorities and is initially reviewed by the Audit Committee and subsequently by the Board who approve it. Actual results and outcomes are compared against the budget to ensure alignment with the plan, and to maintain tight budgetary control and value for money.

Designated reserves

To mitigate against the effects of closure of the organisation's service activities caused by an unplanned cessation or delay in public funding, the company maintains a level of financial reserves in order to ensure that these activities can continue on an immediate to short term basis.

The reserves also provide the organisation scope and time to secure replacement funding and to support service users in moving on to other local services, should this be deemed necessary.

The organisation accrues and maintains its restricted reserves at a level which is equivalent to 6 months operating costs, statutory grant funding obligations and statutory closure costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The company is registered as a company limited by guarantee not having a share capital, under Part 18 of the Companies Act 2014. Its company registration number is 58035. The objectives of the company are charitable in nature with established charitable status under Registered Charity Number 20012045, CHY6491.

The principal object of the company is to provide information, support and services for women and children who are experiencing male domestic violence. Every member of the company undertakes to contribute to the assets of the company, in the event of the same being wound up while a member or within one year of ceasing to be a member, for the payments of the debts and liabilities of the company contracted for before they ceased to be a

member and of the costs, charges, and expenses of winding up, and for the adjustments of the rights of the contributors among themselves, such amount as may be required not exceeding €1.27.

Women's Aid is governed by a voluntary Board of Directors. The staff team, to whom the Board delegates operational responsibilities, comprises the CEO, Department Managers, staff and trained volunteers. The departments, and related staffing levels in 2020 are as follows (PT denotes Part-Time):

Department	Role title	Full Time/Part Time (FT/PT) in 2020
CEO/Finance 5 core staff	Chief Executive Officer	FT
	Financial Controller	PT (0.6 wte)
	Finance Administrator	PT (0.6 wte)
	Organisational Administrator	PT (0.6 wte)
	Receptionist	PT (0.5 wte)

**WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020**

Services 8 core staff (2 maternity cover during 2020)	Services Manager	FT
	Manager (Maternity Cover July 2020)	FT
	Outreach workers X 2	FT
	Outreach Worker X 1	PT (0.8 wte)
National Helpline 15 core staff	Floating Support Worker	PT (0.8 wte)
	High Risk Support Project Lead	FT
	Helpline support workers X 4	PT (0.8 wte)
	HL Night Support workers X 2	PT (0.6 wte)
	HL Panel (relief) staff X 5	PT (average 0.6 wte)
	Helpline Volunteers X 25 avg	
Training & Development 3 core staff	Training & Dev Manager	PT (0.8 wte)
	Trainer	PT (0.6 wte)
	Training Administrator	PT (0.6 wte)
Strategic Communications & Fundraising 3 core staff	Strategic Communications & Fundraising Manager	FT
	Communications & Fundraising Officer	FT
	Policy Officer (comm. June 2020)	FT
Women's Aid Charity Shop 2 core staff	Shop Manager	FT
	Shop Assistant	PT (0.4 wte)
	Shop Volunteers X 10 avg	

Staff Whole Time Equivalent: A number of staff are employed on part-time contracts and the whole time equivalent in 2020 is **27.34**.

The outstanding Volunteer contribution to the work of Women's Aid was:

Helpline: **1831.5** hours

Charity Shop: **536** Hours (these hours a significant reduction on 2019 due to shop closures because of Covid 19 in 2020)

Remuneration of staff: Numbers of staff in receipt of in excess of €60,000 per annum

€60,000 - €70,000: 1 person

€70,000 -€80,000: 0

€80,000 - €90,000: 1 person

Method of appointment or election of Directors

The management of the company is the responsibility of the Directors who are elected and co-opted under the terms of the Constitution.

WOMENS AID COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2020

Risk management

The Directors have assessed the significant risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate its exposure to these significant risks.

Directors of the company

The Directors who served during the financial year were:

- Ailbhe Smyth
- Temenuzhka Raycheva Yonkova
- Rachel Mullen
- Maura McLaughlin
- Jennie O'Reilly (Appointed 20th May 2020)
- Suzanne Handley (Appointed 17th June 2020)
- Niamh Ni Dhomhnaill (Appointed 6th November 2020)
- Ursula Regan (Resigned 17th June 2020)
- Mary Troy (Resigned 18th March 2020)
- Bethany Lynch (Resigned 17th June 2020)

Governance

The company conducts an annual appraisal of its own performance, that of its Board and other Committees, and that of individual Board members. Particular emphasis is given to delegation of responsibilities, communication channels and methods, skill sets and skill gaps, training needs and relevant external factors (such as changes in legislation and regulatory frameworks).

A comprehensive Governance Document is in place to support the operations of the Board, in conjunction with the Women's Aid Constitution.

During 2020 Women's Aid completed a compliance report in accordance with the Charities Governance Code.

Finance Audit & HR Sub-committee

The purpose of the Finance, Audit & Risk Committee (FAHRC) is to oversee, on behalf of the Board, the integrity of the financial reporting controls and procedures implemented by management, in order to protect the interests of its stakeholders. This committee is also responsible to the Board for ensuring that an effective Human Resource Management System is in place (which includes compliance with legislation).

The audit and risk committee reports to the Board. It also provides the communication link between the company and the external auditor.

The committee met six times in 2020 (including remote meetings). During the year, and between committee meetings, there were regular updates from senior staff on current accounting issues along with progress reports from the Financial Controller, and system checks by the Board Treasurer, who is a member of the Sub-Committee.

WOMENS AID COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2020

Governance & Risk Sub-Committee

The principle objective of the Governance & Risk Sub-Committee is to ensure good corporate governance and, in particular, to adopt the Governance Code for Community, Voluntary and Charity Organisations in Ireland.

In addition, the purpose of the Committee is to ensure that there is a robust and effective process for evaluating and mitigating Risk, and; to oversee the performance of the Board, Board Committees and individual Directors and to ensure that the board fulfils its functional responsibilities.

The Committee met three times during 2020 (Including remote meetings) and engaged in regular updates and work progress between meetings in conjunction with the CEO.

Strategic Planning Sub-Committee

The role of the Strategic Planning Sub-Committee is to:

- To oversee the development, implementation and evaluation of 3-5 year strategic plans for Women's Aid and the development, implementation and evaluation of annual business/operations plans. The responsibility for drafting of the strategic and annual plans are with the Women's Aid CEO and the Management Team.
- To oversee the development, implementation and evaluation of an organisational development plan to ensure that Women's Aid has the appropriate structures, systems, staffing and skills to enable it to deliver on its mission, meet its strategic goals and comply with statutory requirements and obligations.
- To oversee the development of any new services that the Board has agreed that Women's Aid will provide.

The Committee met twice during 2020.

PLANS FOR FUTURE PERIODS

Women's Aid will continue to deliver its vital frontline services, critical public awareness and advocacy and expert training. In 2021 Women's Aid will finalise a new Strategic plan to support the organisation to identify opportunities for growth and development. Much is informed by the organisations experience and response to the Covid 19 crisis which began in 2020 and continues into 2021.

In 2021, with grant assistance, we will increase staff cover to the National Freephone Helpline to help meet ever increasing demand from women all over Ireland seeking 24/7 support"

Women's Aid response to Covid 19, and plans for 2021 and beyond.

Women's Aid is extremely proud of our teams' performance during the Covid 19 pandemic (still continuing). Some examples of achievements which we will continue to build on in 2021 include:

- The National Freephone Helpline has responded to 41% more calls during the pandemic (end March – December) that during the equivalent period in 2019. We were also in a position to extend our brand new online Instant Messaging Support Service to cover fixed hours over 7 days a week. This service has been crucial to support women who may wish to communicate silently (if in proximity to their abuse due to lockdowns) and also others for whom this just a more comfortable mode of expressing themselves.
- We have invested in the technology required to operate the National Freephone Helpline remotely 24/7. IN 2021 we will explore a more effective integrated system for service delivery and data collection.

WOMENS AID COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2020

- Our face to face services pivoted to remote and hybrid ways of working initially, and then returned to offer face to face drop-in support in the Family Law Court, as well as extending this services' operating hours to a full time service for 2021.
- We will continue to operate and expand the unique High Risk Support Project.
- Our new Power to Change programme for survivors of domestic abuse has been adapted to run online.
- We have pivoted our highly regarded 1-day Domestic Violence awareness training to an online ½ day version, which has been very successful. We additionally created an online training for our new Helpline Volunteers, who supplement the cover provided by the staff team. The Helpline Volunteer induction has also been possible to facilitate with the adoption of new technologies to ensure that new team members are supported & supervised throughout this critical aspect of their training. We are investing further in the team, and our online offerings in 2021 to meet strong demand for training by a range of key stakeholders.
- Women's Aid was to the fore in driving public awareness and discussion about of the additional risks caused by Covid 19 prevention measures. We engaged in a number of public awareness initiatives; advocated on government policy and legislation; published reports and, commissioned new research to give a focus on the experience of younger people (18-25) suffering intimate relationship abuse in Ireland (Report here: https://www.womensaid.ie/assets/files/pdf/one_in_five_women_report_womens_aid_2020.pdf). We will be further expanding our awareness and engagement work with this important cohort of 18-25year olds over the coming period to increase awareness, reduce stigma and signpost to supports for victims of intimate relationship abuse.
- We collaborated effectively with other key stakeholders, both voluntary and statutory, to ensure the experience of those suffering domestic/intimate partner abuse were not forgotten during this extraordinary time. This important work will continue in 2021.
- Through the generosity of donors during the pandemic, Women's Aid will be launching a Covid 19 Fund to be accessed for the direct practical support of women and children suffering abuse, accessible via the other specialist Domestic abuse services nationwide.

Therefore we start 2021 fully committed to continuing our ongoing vital support work and expanding this to include: an exciting 3 year project with maternity services to increase support and referrals of pregnant women experiencing abuse; a 2 year to further enhance and expand awareness of the TooIntoYou resources and support pathways for younger adults, emergency Covid fund for women & children, working to adapt several of our other training offerings to an online format, strategic research opportunities - and much more.

In addition during 2021, Women's Aid must invest in very significant and essential works to the electrics and plumbing of our building, to ensure a safe and sustainable base of operations for the organisation and our services for the long term.

**WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Name of charity Womens Aid CLG
Charity number CHY 6491
Address 5 Wilton Place, Dublin 2

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

Maura McLaughlin
Rachel Mullen
Ailbhe Smyth
Temenuzhka Raycheva Yonkova
Jennie O'Reilly (appointed 20 May 2020)
Suzanne Handley (appointed 17 June 2020)
Niamh Ni Dhomhnaill (appointed 6 November 2020)
Bethany Lynch (resigned 17 June 2020)
Mary Troy (resigned 18 March 2020)
Ursula Regan (resigned 17 June 2020)

CEO whom responsibility for the day to day management of the charity is delegated
CEO Sarah Benson

Names and address of professional advisors

Auditors

JPA Brenson Lawlor,
Brenson Lawlor House,
Argyle Square,
Morehampton Road,
Dublin 4

Solicitors

Regan Solicitors,
Main Street,
Blackrock,
Co. Dublin

Exemption from disclosure

The charity has availed of no exemptions, it has disclosed all relevant information.

WOMENS AID COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2020

Funds held as custodian trustee on behalf of others

The charity does not hold any funds or other assets by way of custodian arrangement.

Events after the end of the financial year

The course of Covid-19 remains dynamic and unpredictable. Management and Directors of Womens Aid CLG are continually monitoring the impact of Covid -19 on operations in the short term and long term. At this point, nobody can predict the duration and impact of this public health crisis. Womens Aid has remained operational since the arrival of Covid-19. There have been no other significant events affecting the Charity since the year end.

Political donations

The charity did not make any political donations during the year.

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 the charities premises, 5 Wilton Place, Dublin 2.

Directors' compliance statement

The Board of Directors acknowledge that they have a responsibility to ensure that the organisation is fully compliant with their obligations under the Companies Act 2014. To this end, the audit and finance subcommittee review the internal controls in place on an annual basis. They confirm that:

- Adequate controls are in place in order to meet the obligations of the company,
- Appropriate arrangements and structures are in place that is, in their opinion, designed to secure material compliance with the company's relevant obligations.

Statement on 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:

(a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

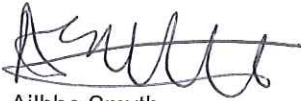
(b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020**

Auditors

JPA Brenson Lawlor were appointed as the Charity's auditor and in accordance with Section 382 (1) of the Companies Act 2014, continue in office as auditor of the Charity.

Approved by the board of directors and signed on its behalf by



Ailbhe Smyth
Director



Rachel Mullen
Director

Date: 19 May 2021

**WOMENS AID COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2020**

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102, the Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

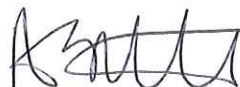
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- observe the methods and principles in the charities SORP;
- 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 surplus or deficit 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors and signed on its behalf by



Ailbhe Smyth
Director



Rachel Mullen
Director

Date: 19 May 2021

**WOMENS AID COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF WOMENS AID COMPANY LIMITED
BY GUARANTEE**



Opinion

We have audited the financial statements of Womens Aid Company Limited by Guarantee for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 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 state of the company's affairs as at 31 December 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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.

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.

**WOMENS AID COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF WOMENS AID COMPANY
LIMITED BY GUARANTEE**



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 Director's Report is consistent with the financial statements; and
- the Director's 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 the 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 any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of director's remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of director for the financial statements

As explained more fully in the Director's Responsibilities Statement, the director is 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 director is 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 director either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**WOMENS AID COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF WOMENS AID COMPANY
LIMITED BY GUARANTEE**



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/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

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

This 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.

Ian Lawlor
for and on behalf of JPA Brenson Lawlor

19 May 2021

Chartered Accountants
Statutory Audit Firm

Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

WOMENS AID COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND
EXPENDITURE ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds €	Restricted funds €	Total 2020 €	Total 2019 €
Income				
Earned from charitable activities (Note 4)	-	1,180,682	1,180,682	968,729
Earned from other activities (Note 4)	104,241	-	104,241	185,852
Donations (Note 4)	2,213,081	44,883	2,257,964	653,565
Total income and endowments	2,317,322	1,225,565	3,542,887	1,808,146
Expenditure on:				
Charitable Activities (Note 5)	409,504	1,344,003	1,753,507	1,471,227
Governance Costs (Note 5)	16,799	-	16,799	14,222
Other Expenditure (Note 5)	125,939	-	125,939	142,793
Total Expenditure	552,242	1,344,003	1,896,245	1,628,242
Transfers	(137,652)	137,652	-	-
Net Movements In Funds For The Year	1,627,428	19,214	1,646,642	179,904
Reconciliation of Funds				
Total Funds Brought Forward	1,854,489	-	1,854,489	1,674,585
Total Funds Carried Forward	3,481,917	19,214	3,501,131	1,854,489


WOMENS AID COMPANY LIMITED BY GUARANTEE
STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR
FOR YEAR ENDED 31 DECEMBER 2020


	2020	2019
	€	€
Surplus for the financial year	1,646,642	179,904
	<hr/>	<hr/>
Total comprehensive income	1,646,642	179,904
	<hr/> <hr/>	<hr/> <hr/>

WOMENS AID COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020

	Notes	2020 €	2019 €
Fixed assets			
Tangible assets	10	<u>618,078</u>	<u>615,946</u>
		618,078	615,946
Current Assets			
Debtors	11	207,332	89,410
Cash at bank and in hand	12	<u>3,032,410</u>	<u>1,470,003</u>
		3,239,742	1,559,413
Creditors: amounts falling due within One year	13	<u>(356,689)</u>	<u>(320,870)</u>
Net current assets		<u>2,883,053</u>	<u>1,238,543</u>
Total assets less current liabilities		<u>3,501,131</u>	<u>1,854,489</u>
The funds of the charity:			
Restricted funds	17	19,214	-
Unrestricted funds – designated	16	2,611,974	1,395,462
Unrestricted funds – general	18	<u>869,943</u>	<u>459,027</u>
Total charity funds		<u>3,501,131</u>	<u>1,854,489</u>

Approved by the board of directors and signed on its behalf by:


Ailbhe Smyth
Director


Rachel Mullen
Director

Date: 19 May 2021

WOMENS AID COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 31 DECEMBER 2020

		2020 €	2019 €
Net cash flows from operating activities	14	1,583,013	228,977
Investing activities			
Purchase of fixed tangible assets		(22,606)	(4,883)
		_____	_____
Net (decrease)/increase in cash and cash equivalents		1,562,407	224,094
		=====	=====
Cash and cash equivalents at beginning of financial year		1,470,003	1,245,909
Cash and cash equivalents at end of financial year		3,032,410	1,470,003
		=====	=====

An Analysis of changes in Net Cash can be found in Note 20 to the Financial Statements.

WOMENS AID COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2020

1. General Information

These financial statements comprising the Statement of Financial Activities, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the individual financial statements of Womens Aid CLG for the financial year ended 31 December 2020.

Womens Aid CLG is a charity limited by guarantee, incorporated in the Republic of Ireland. The Registered Office is 5 Wilton Place, Dublin 2 which is also the principal place of business of the charity. The nature of the charities operations and its principal activities are set out in the Director's Report on pages 1 to 13.

Statement of Compliance

The financial statements have been prepared in accordance with Charity SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Going Concern

The Directors have carefully considered the impact of Covid-19, noting the widespread disruption to normal activities and the uncertainty over the duration of the disruption. They are satisfied, given the strong cash position of the company, well controlled overheads and support of core funding from the current funders, that it is appropriate for the financial statements to be prepared on a going concern basis, which assumes that Womens Aid CLG will continue in operational existence for the foreseeable future.

The Board of Management is actively managing the current uncertainties in relation to current and future funding following consideration and implementation of a number of actions to stabilise the financial position of Womens Aid CLG

3. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice-Charities SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS102 and Section 291(5) of the Companies Act 2014.

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies (continued)

Fund Accounting

The following funds are operated by the charity:

Restricted Funds

Restricted funds are to be used for the specified purposes as laid down by the donor/grantor. Expenditure which meets these criteria is allocated to the fund.

Unrestricted Funds

General funds represent amounts 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

Designated funds are earmarked funds set aside by the directors to be used for a particular future project or commitment. Designated funds remain part of the unrestricted funds of the charity.

Income

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and fundraising income

Donations and fundraising income are credited to income in the period in which they are receivable. Donations received in advance for specified periods are carried forward as deferred income.

Membership Fees

These are recognised in the Statement of Financial Activities of the year in which they are receivable.

Grants and Donations

The charity receives government grants in respect of certain projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred income.

Donated Services and facilities

Where practicable, donations of goods and services are included in donations in the financial statements at their fair value. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh the benefits, then the income and associated expenditure is not recognised.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met. The receipt of economic benefit from the use by the charity of item is probable and that economic benefit can be measured reliably.

WOMENS AID COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies (continued)

Income (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

There was no donated service and facilities during the year ended 31 December 2020.

Investment income

Interest and investment income is included when receivable and the amount can be measured reliably, this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Charitable activities
- Governance costs; and
- Other expenditure.

Expenditure on charitable activities

Expenditure on charitable activities comprise those costs incurred by the charity in the pursuit of the charities objectives and in the delivery of its activities and services. It includes both costs that can be allocated directly such as wages and salaries and costs of an indirect nature necessary to support the delivery of its activities and services.

Governance costs

Governance costs are costs associated with the stewardship arrangements of the company. They comprise of costs arising from the constitutional and obligatory arrangements, as well as the costs associated with the strategic management of the Charity's activities. Typical costs would be audit and legal fees, direct salary and overhead costs incurred in the strategic as opposed to the day to day management of the Charity.

Other expenditure

Other expenditure represents those items not falling into the categories above.

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies (continued)

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the income and expenditure account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

A review for impairment of tangible fixed asset will be carried out if events or changed in circumstances indicate that the carrying value of any tangible fixed asset may not be recoverable. Shortfalls between the carrying value of tangible fixed assets and their recoverable amounts will be recognised as impairments. Impairment losses will be recognised in the Statement of Financial Activities.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Fixtures, Fittings & equipment	25% Straight line
Freehold Property	2% Straight line

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies (continued)

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the income and expenditure reserve.

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists, in which case they are measured at present value of future receipts discounted at a market value. Subsequently these are measured at amortised costs less any provision for impairment.

A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the agreement.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Trade and other creditors

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies (continued)

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Deferred Income

The charity recognised deferred income, where the terms and conditions have not been met or uncertainty exists as to whether the charity can meet the terms or conditions otherwise within its control, income is then deferred as a liability until it is probable that the terms and conditions imposed can be met.

Some of the grants received are subject to performance related conditions or time periods, when these performance related or other conditions are met the deferred income is released to income in the statement of financial activities.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Comparative Figures

Where necessary comparative figures have been regrouped on a basis consistent with the current year.

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

3. Accounting Policies (continued)

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. The charity operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under section 207 and 208 of the Tax Consolidation Act 1997, Charity No CHY 5594.

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

4. Income

Income for 2020 analysed as follows:	Unrestricted funds €	Restricted funds €	Total 2020 €	Total 2019 €
<u>Earned from charitable activities</u>				
Statutory Funders				
TUSLA Child and Family Agency	-	744,114	744,114	702,648
Pobal: Scheme to Support National Organisations	-	89,975	89,975	84,925
Department of Justice	-	126,895	126,895	114,500
Non Statutory Funders				
Goldman Sachs Gives	-	71,057	71,057	-
SMBC Aviation	-	47,640	47,640	-
The Community Foundation for Ireland	-	24,000	24,000	-
The Community Foundation for Ireland - Lakeside Fund	-	17,443	17,443	-
The Community Foundation for Ireland - CITI Fund	-	16,787	16,787	-
Vodafone Foundation	-	24,031	24,031	24,031
Vodafone Emergency Fund	-	10,000	10,000	-
Other Funders	-	<u>8,740</u>	<u>8,740</u>	<u>42,625</u>
Total earned from charitable activities	=	<u>1,180,682</u>	<u>1,180,682</u>	<u>968,729</u>
<u>Earned from other activities</u>				
Training and Development Department	12,975	-	12,975	27,915
Charity Shop	<u>91,266</u>	=	<u>91,266</u>	<u>157,937</u>
Total earned from other activities	<u>104,241</u>	=	<u>104,241</u>	<u>185,852</u>
<u>Fundraising and Donations</u>				
Fundraising and Donations	2,213,081	-	2,213,081	651,226
Women's Emergency Fund	-	9,161	9,161	2,339
MDK Christmas Fund	-	21,508	21,508	-
TCD Soc Research Grant	-	<u>14,214</u>	<u>14,214</u>	-
Total fundraising and donations income	<u>2,213,081</u>	<u>44,883</u>	<u>2,257,964</u>	<u>653,565</u>

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

5. Expenditure

Expenditure for 2020 analysed as follows:

	Unrestricted funds €	Restricted funds €	Total 2020 €	Total 2019 €
<u>Charitable activities</u>				
Insurance	2,755	9,956	12,711	11,299
Light & Heat	1,006	7,033	8,039	11,264
Cleaning	1,362	5,103	6,465	7,743
Repairs & Maintenance	8,811	18,268	27,079	28,842
Printing, Postage & Stationary	18,728	8,683	27,411	12,948
Telephone – Including 24 hour help-line	2,180	49,147	51,327	57,035
IT Costs	10,873	23,983	34,856	41,436
Travel & Subsistence	1,148	3,920	5,068	14,229
Legal and Professional	8,894	-	8,894	51,121
Service Partner Costs	-	3,333	3,333	3,607
Translation & Interpreting Costs	280	14,189	14,469	9,785
Consultancy	12,820	3,099	15,919	15,244
Bank Charges	3,884	-	3,884	3,627
General Expenses	11,296	19,816	31,112	40,749
Women's emergency expenses	-	75,972	75,972	24,753
Subscriptions and Donations	10,340	2,936	13,276	11,001
Depreciation	18,988	1,488	20,476	17,811
Fundraising Costs	179,419	-	179,419	162,111
Staff Costs	81,066	1,052,280	1,133,346	914,899
Staff Training	4,036	803	4,839	11,580
Research	-	27,467	27,467	-
Campaign Expenditure	<u>31,618</u>	<u>16,527</u>	<u>48,145</u>	<u>20,143</u>
Total spent on charitable activities	<u>409,504</u>	<u>1,344,003</u>	<u>1,753,507</u>	<u>1,471,227</u>
<u>Governance costs</u>				
Governance costs	9,419	=	9,419	9,462
Auditor's remuneration	<u>7,380</u>	=	<u>7,380</u>	<u>4,760</u>
Total governance costs	<u>16,799</u>	=	<u>16,799</u>	<u>14,222</u>

Governance costs do not include the time cost of volunteers provided in the organisation, in particular the Board Members devoted to the governance of the organisation.

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

5. Expenditure (continued)

	Unrestricted funds €	Restricted funds €	Total 2020 €	Total 2019 €
<u>Other expenditure</u>				
Staff costs	68,405	-	68,405	102,839
Other costs	<u>57,534</u>	-	<u>57,534</u>	<u>39,954</u>
Total other expenditure	<u>125,939</u>	=	<u>125,939</u>	<u>142,793</u>

6. Surplus on ordinary activities before taxation

Surplus on ordinary activities before taxation is stated after charging / (crediting):

	2020 €	2019 €
Depreciation of tangible assets	20,476	17,811
Audit Remuneration (including VAT)	7,380	4,760
	<u> </u>	<u> </u>

7. Directors' remuneration and transactions

All directors who served during the year received no remuneration from the charity.

Key Management Personnel

The CEO's salary for the year was €88,865 including PRSI ER (2019: €56,624) in addition to 7% of gross salary paid as employer contribution into a pension on behalf of the CEO totalling €5,485. Key management personnel includes the directors and senior management of the Charity. The compensation paid or payable to key management for employee services, including PRSI and pensions is shown below:

	2020 €	2019 €
Key management personnel	88,865	56,624
	<u> </u>	<u> </u>

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

8. Staff costs

The average monthly number of persons employed by the company during the financial year analysed by category, was as follows:

	2020 Number	2019 Number
Helpline	13	10
Services Department	7	7
Training and Development Department	3	3
Strategic Communications and Fundraising	3	2
Charity Shop	2	2
CEO / Finance Department	5	3
Total	33	27

Their aggregate remuneration comprised:

	2020 €	2019 €
Wages and salaries	1,065,500	909,094
Social security costs	114,862	96,164
Pension Costs	21,389	19,941
	1,201,751	1,025,199

The number of higher paid employees including the CEO was:

	2020	2019
Salary band		
€60,000- €70,000	1	2
€70,001- €80,000	-	1
€80,001- €90,000	1	-
	2	3

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

9. Retirement benefit information

	2020	2019
	€	€
Retirement benefit charge	<u>21,389</u>	<u>19,144</u>

Defined contribution scheme

The company operates a defined contribution scheme, 'Pension Scheme Fund', for its employees. The scheme is externally financed in that the assets of the scheme are held separately from those of the company in an independently administered fund.

10. Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	€	€	€
Cost			
At 1 January 2020	715,001	219,169	934,170
Additions	-	22,606	22,606
At 31 December 2020	<u>715,001</u>	<u>241,775</u>	<u>956,776</u>
Depreciation and impairment			
At 1 January 2020	109,654	208,568	318,222
Depreciation charged in the year	14,302	6,174	20,476
At 31 December 2020	<u>123,956</u>	<u>214,742</u>	<u>338,698</u>
Carrying amount			
At 31 December 2020	<u>591,045</u>	<u>27,033</u>	<u>618,078</u>
At 31 December 2019	<u>605,346</u>	<u>10,600</u>	<u>615,946</u>

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

11. Debtors

	2020	2019
	€	€
Other debtors	2,084	32,531
Accrued income	174,511	43,086
Prepayments	30,727	13,793
	<u>207,322</u>	<u>89,410</u>

12. Components of cash and cash equivalents

	2020	2019
	€	€
Cash at bank and in hand	3,032,410	1,470,003
	<u>3,032,410</u>	<u>1,470,003</u>

13. Creditors: amounts falling due within one year

	2020	2019
	€	€
Trade creditors	22,254	61,400
PAYE control account	51,054	28,319
Other creditors	514	6,470
Deferred income (see note below)	251,380	205,106
Accruals	31,487	19,575
	<u>356,689</u>	<u>320,870</u>

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

13. Creditors: amounts falling due within one year (continued)

Deferred income

	Deferred Income 31 Dec 2019 €	Amount taken to income in 2020 €	Cash received in 2020 €	Deferred Income 31 Dec 2020 €
TUSLA	107,832	744,114	641,717	5,435
Department of Justice	-	126,895	177,517	50,622
DCC Grant	10,000	-	-	10,000
CFC Grant	2,706	8,140	5,434	-
WA Emergency Fund	2,261	4,161	1,900	-
Christmas Direct Mail Appeal	82,307	23,985	48,123	106,445
CFI - Lakeside Fund	-	17,443	20,000	2,557
CFI - CITI Fund	-	16,786	26,448	9,662
Goldman Sachs Gives	-	71,057	97,856	26,799
SMBC Aviation	-	47,640	50,000	2,360
An Post SL Fund	-	-	37,500	37,500
Total	205,106	1,060,221	1,106,495	251,380

14. Net cash flows from operating activities

	2020 €	2019 €
Surplus for the financial year	1,646,642	179,904
Depreciation on tangible assets	20,476	17,811
Increase in debtors	(117,922)	(72,511)
Increase in creditors due within one year	35,817	103,773
Net cash inflow from operating activities	1,585,013	228,977

15. Events after the end of the financial year

The course of Covid-19 remains dynamic and unpredictable. Management and Directors of Womens Aid CLG are continually monitoring the impact of Covid -19 on operations in the short term and long term. At this point, nobody can predict the duration and impact of this public health crisis. Womens Aid CLG has remained operational since the arrival of Covid-19. There have been no other significant events affecting the Charity since the year end.

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

16. Unrestricted Funds - Designated

	1 Jan 2020	Income	Expenditure	Transfers	31 Dec 2020
	€	€	€	in/out	€
				€	€
Designated Funds	1,258,788	-	-	-	1,258,788
Repairs and maintenance	106,674	-	(6,674)	298,068	398,068
Website	17,500	-	-	-	17,500
Strategic Plan	12,500	-	-	7,500	20,000
Womens Aid COVID Fund	-	-	-	300,000	300,000
Emergency Fund for Women	-	-	-	102,000	102,000
Maternity Project (Year 2 and 3 costs)	-	-	-	269,000	269,000
Too Into You Project Costs (2 year costs)	-	-	-	121,894	121,894
Survivor Engagement/Power To Change Programme (2 year costs)	-	-	-	124,724	124,724
Total	1,395,462	-	(6,674)	1,223,186	2,611,974

Designated Funds previous year

	1 Jan 2019	Income	Expenditure	Transfer from	31 Dec 2019
	€	€	€	Unrestricted	€
				€	€
Designated Funds	1,258,788	-	-	-	1,258,788
Repairs and maintenance	-	-	-	106,674	106,674
Website	-	-	-	17,500	17,500
Strategic Plan	-	-	-	12,500	12,500
Total	1,258,788	-	-	136,674	1,395,462

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

17. Restricted Funds

	1 Jan 2020	Income	Expenditure	Transfers In/(out)	31 Dec 2020
	€	€	€	€	€
Restricted Funds	-	1,225,565	(1,344,003)	(137,652)	19,214
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Restricted Funds previous year

	1 Jan 2019	Income	Expenditure	Transfers In/(out)	31 Dec 2019
	€	€	€	€	€
Restricted Funds	(362,486)	972,068	(1,166,558)	556,976	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18. Unrestricted Funds - General

	1 Jan 2020	Income	Expenditure /Transfer	31 Dec 2020
	€	€	€	€
Unrestricted funds	459,027	2,317,322	(1,906,406)	869,943
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Unrestricted Funds – General previous year

	1 Jan 2019	Income	Expenditure /Transfer	31 Dec 2019
	€	€	€	€
Unrestricted funds	778,283	836,078	(1,155,334)	459,027
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

19. Reconciliation of capital and reserves

	2020	2019
	€	€
At the beginning of the year	1,854,489	1,674,585
Surplus for the year	1,646,642	179,904
	<hr/>	<hr/>
Closing reserves	3,501,131	1,854,489
	<hr/> <hr/>	<hr/> <hr/>

20. Analysis of changes in Net Cash

	At 01/01/2020	Cashflows	At 31/12/2020
	€	€	€
Cash	<u>1,470,003</u>	<u>1,562,405</u>	<u>3,032,410</u>

WOMENS AID COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020

21. Grant disclosures

The charity receives the following grants and are disclosed in line with the circular 13/2014:

	Name of Grantor	Actual Name of Each Individual Grant	Purpose for Which Funds Are Applied	Amount and Term of the Total Grant Awarded	The Amount of the Grant taken to final Income in Financial Statements	Amount of Grant deferred to 2020
1	TUSLA		Supporting women who have been affected by domestic violence	€741,647 Term: 1 January 2020 to 31 December 2020	€736,312	€5,435
2	TUSLA	TUSLA Exceptional Covid Fund	To assist with expenses arising as a result of Covid -19	€7,902 Term: 1 January 2020 to 31 December 2020	€7,902	€NIL
3	Department of Justice	Support for Victims of Crime	Support and assistance for victims of crime and court accompaniment for victims of crime	€177,517 Term: 1 January 2020 to 31 December 2021	€126,895	€50,622
4	POBAL	Scheme to support organisations in the community and voluntary sector	Support training and education to professionals who deal with women experiencing domestic violence. Awareness campaigns.	€269,926 Term: 1 July 2019 to 30 June 2022	€89,975	€NIL

22. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 19 May 2021.

WOMENS AID COMPANY LIMITED BY GUARANTEE
Management Information
Year ended 31st December 2020
(These pages do not form part of the statutory financial statements)

**WOMENS AID COMPANY LIMITED BY GUARANTEE
YEAR ENDED 31ST DECEMBER 2020
APPENDIX ONE- DETAILED FINANCIAL INFORMATION**

TUSLA Income and Expenditure Analysis

	Total 2020 €	Total 2019 €
Income	<u>744,114</u>	<u>702,648</u>
Total income	<u>744,114</u>	<u>702,648</u>
Expenditure		
Staff Costs	800,718	660,873
Supervision	4,395	5,518
Interpreter Costs	13,759	9,115
General Office/ IT	57,567	65,167
Insurance	7,575	8,644
Telephone and Communications	48,294	53,243
Light and Heat	6,254	7,919
Auditing and Professional Fees	6,330	33,159
Printing, Postage and Stationery	8,356	8,594
Subscriptions	4,118	2,411
Travel Subsistence and Room Hire	3,013	5,116
Volunteer Costs	273	697
Training	803	2,030
Recruitment	<u>1,030</u>	<u>705</u>
Total expenditure	<u>962,484</u>	<u>863,191</u>
(Deficit) / Surplus	<u>(218,370)</u>	<u>(160,543)</u>

**WOMENS AID COMPANY LIMITED BY GUARANTEE
YEAR ENDED 31ST DECEMBER 2020
APPENDIX ONE- DETAILED FINANCIAL INFORMATION**

POBAL Income and Expenditure Analysis

	Total 2020 €	Total 2019 €
Income	<u>89,975</u>	<u>84,925</u>
Total income	<u>89,975</u>	<u>84,975</u>
Expenditure		
Staff Costs	86,256	81,407
Supervision	900	675
General Office/ IT	4,293	3,864
Telephone and Communications	-	376
Travel Subscriptions and Room Hire	-	5,340
External Trainers	-	<u>10</u>
Total expenditure	<u>91,449</u>	<u>91,672</u>
(Deficit) / Surplus	<u>(1,474)</u>	<u>(6,747)</u>

**WOMENS AID COMPANY LIMITED BY GUARANTEE
YEAR ENDED 31ST DECEMBER 2020
APPENDIX ONE- DETAILED FINANCIAL INFORMATION**

CSVCS Income and Expenditure Analysis

	Total 2020 €	Total 2019 €
Income	<u>177,517</u>	<u>114,500</u>
Total income	<u>177,517</u>	<u>114,500</u>
Expenditure		
Staff Costs	119,354	108,166
Supervision	520	563
Interpreter Costs	294	556
General Office/ IT	2,611	3,607
Telephone and Communications	247	809
Printing, Postage and Stationery	-	1,461
Travel Subsistence and Room Hire	536	1,618
Payments to other service providers	<u>3,333</u>	<u>3,827</u>
Total expenditure	<u>126,895</u>	<u>120,607</u>
Surplus / (Deficit)	<u>50,622</u> **	<u>(6,107)</u>

** Note: The €50,622 surplus on this fund relates to a specific project and has been carried forward to 2021 as part of deferred income (See note 13 to the financial statements).