

**Company Number: 195618**

**Registered Charity Number: 20028497**

**CHY Number: CHY 10872**

**SONAS DOMESTIC VIOLENCE CHARITY  
COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

# SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE

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# SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE

## DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Shane Browne Kimberly Tully Harry McIntyre Dervla Sugrue (resigned 21 July 2021) Fiona Walsh Eugene Davy Leonie O'Dowd (appointed 20 November 2021)
<b>Company Secretary</b>	Eugene Davy
<b>Company Number</b>	195618
<b>Registered Charity Number</b>	20028497
<b>CHY Number</b>	CHY 10872
<b>Registered Office and Business Address</b>	Sonas Housing Project 3 Killester Court Dublin 5
<b>Independent Auditors</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4
<b>Bankers</b>	Bank of Ireland 371 North Circular Road Dublin 7  AIB 40 – 41 Westmoreland Street Dublin 2  Permanent TSB 70 Grafton Street Dublin 2  EBS 7 – 12 Dame Street Dublin 2  KBC Sandwith Street Upper Dublin 2  AnPost General Post Office O'Connell Street Lower Dublin 1

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**

**DIRECTORS AND OTHER INFORMATION (CONTINUED)**

**Bankers**

Ulster Bank  
33 College Green  
Dublin 2

**Solicitors**

Hayes Solicitors LLP  
Lavery House  
2 Earlsfort Terrace  
Dublin 2

Ryans Solicitors  
46 Harrington Street  
Portobello  
Dublin 8

# SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their report and the audited financial statements for the financial year ended 31 December 2021.

### REFERENCE AND ADMINISTRATIVE DETAILS

The organisation is a charitable company with a registered office at Sonas Housing Project, 3 Killester Court, Dublin 5. The company's registered number is 195618.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity Revenue Number CHY 10872 and is registered with the Charities Regulatory Authority under number 20028497. The charity had 6 directors at the balance sheet date.

The CEO is Todd Prevost, who has a significant number of relevant years' experience. The day-to-day management of the charity is directed by the following individuals who are considered key management personnel:

#### Sonas Senior Team

- Todd Prevost, Chief Executive Officer
- Barry Hyland, Finance Manager
- Deborah Tully, Housing/Property Services Manager
- Siobhan Ferguson, Head of Services

#### Sonas Service Management Team

- Lisa Whelan, Accommodation Based Services Manager
- Linda Daly, Community Based Services Manager
- Sonya Logan, Refuge Manager
- Elva Farrell, Team Leader, Refuge
- Chiara Varchetta, Team Leader, Accommodation Based Services

Details of the external advisors engaged by the Charity for each of Bankers, Solicitors and Auditors are provided in the Directors and Other Information page of these financial statements. The Company does not engage the services of any investment managers as it does not hold any investments.

### MISSION STATEMENT

Sonas works to keep women and children experiencing domestic abuse safe by providing effective frontline support services. The safety of women and children is our priority, their needs shape our response.

### VISION

No woman or child should experience or be at risk of experiencing domestic abuse. If abuse happens, victims should receive all necessary interventions and supports as early as possible to guarantee their safety and wellbeing. There will always be those who seek to abuse, but domestic abuse is not inevitable. As a country, we can make a difference by:

- Recognising and upholding the rights of women and children
- Putting in place the primary prevention strategies needed to ensure domestic violence does not occur
- Providing necessary and timely support services to victims of domestic abuse
- Recognising that domestic violence is a crime. While anyone can be a victim, it is a crime that overwhelmingly and disproportionately affects women and children
- Supporting women and children to access a justice system that recognises and understands the dynamics of domestic abuse
- Ensuring our justice system holds perpetrators accountable

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

## **CORE PRINCIPLES**

- Accountable
- Outcome focused
- Early intervention and prevention
- Safety, welfare and protection are paramount
- Rights based / equality & equality of access
- Quality
- Partnership & collaboration
- Evidence informed

## **DIRECTORS AND SECRETARY**

The directors who served throughout the financial year, except as noted, were as follows:

Shane Browne  
Kimberly Tully  
Harry McIntyre  
Dervla Sugrue (resigned 21 July 2021)  
Fiona Walsh  
Eugene Davy  
Leonie O'Dowd (appointed 20 November 2021)

The secretary who served continuously throughout the financial year was Eugene Davy.

In accordance with the company's Constitution, the number of directors shall be not less than 5 and, unless and until determined by the company in General Meeting, not more than 12.

At the AGM, half of the directors retire from office and if the total number of directors should be an uneven number, then the number of directors, which with the addition of 1 would make it half of the directors, shall retire from office. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election.

## **PRINCIPAL ACTIVITIES AND OBJECTIVES**

The company has the following core objectives:

- To provide the supports necessary for women and their children to equip them with the skills to be able to live independent lives.
- To provide food quality and safe accommodation for women and children out of home primarily because of gender-based violence.
- To influence housing and social policy decision making as it relates to women and children out of home primarily because of violence. All policy work must have at its core experiences of tenants and their children.
- Ensure that the structures, procedures, and policies of the organisation are adequate to deliver the objects of the company and should be its strategic plan.

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

As outlined above, the company's charitable objects and principal activities are to provide refuge, support and accommodation to women and children experiencing domestic abuse and it is a leading provider of those services. The organisation has charitable status. It was established as a voluntary housing association and granted approved status under Section 6 of the 1992 Housing Act by the Minister of the Environment.

For nearly three decades, the charity had provided support to women and children traumatised by domestic abuse; many of whom were facing intersecting challenges of poverty, disability, poor mental health, history of childhood abuse and substance misuse issues. In more recent years, these challenges had expanded as Irish society changed to include language barriers and immigration status.

The company has a rights-based perspective on service provision to women and children experiencing domestic abuse. It has a clearly defined client services pathway. Support services for women and children include but are not limited to community support, refuge, safe home, high support, outreach and advice, visiting support, crisis intervention and accommodation complexes and service hubs together with telephone and web support and court accompaniment. Supports also include risk assessment and safety planning, information and advice, emotional support and advocacy around accessing housing, legal processes such as applying for a domestic violence order and support around custody and access. The charity carried out over 200 accompaniments of victims to court in the context of applications to secure domestic violence orders.

The company works successfully in partnership with aligned organisations and within an effective multi-agency client support environment.

In 2021, we provided direct frontline support services to hundreds of women and children experiencing domestic abuse across the greater Dublin Region from Dun Laoghaire to Balbriggan, Blanchardstown to Ringsend.

### **New Services**

Thanks to Tusla funding, Sonas continues to partner with the Dublin Rape Crisis Centre and Aoibhneas Domestic Abuse for Women and Children providing a new co-located service for victims of domestic and sexual violence in Balbriggan, North County Dublin. Additionally, Sonas engaged with the Dublin County Council to re-designate some of its properties as additional "emergency accommodation units" and as such, were awarded an additional €109,000 for 2021. The additional safe homes have been a welcome addition to the sector – providing direct support to victims and survivors of sexual and domestic violence.

In addition to additional safe homes, Sonas has increased services – while reviewing and implementing cost savings exercises. Facilitated based appointments for community clients, increasing access to our children support services and further developing our community involvement in terms of training and understanding of domestic violence issues are a few of the additional services in 2021.

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

### **Charitable Priorities**

#### **Priority 1 - Ongoing provision of needs-led, outcome-focused, quality services to women and children at risk of, or experiencing domestic abuse**

- Sonas provides support services to women and children experiencing domestic abuse across a continuum of risks and needs.
- Sonas is the largest front-line provider of services to women and children experiencing domestic abuse in the State, supporting on average 1,200 people a year.
- Sonas operates across the Greater Dublin Region – the most demographically diverse area in the country: supporting over 30 nationalities every year as well as particularly vulnerable and hard to reach groups.

#### **Priority 2 - Develop existing and new services in response to identified unmet support needs of women and children experiencing domestic abuse**

- Domestic violence reporting rates are low in Ireland compared to prevalence rates. The number of women and children that seek and receive help is low in comparison to the number of women and children actually experiencing domestic abuse.
- Women tend to primarily rely on their own resources, both financial and personal, to cope in domestic abuse situations; they, generally, turn to domestic abuse support services when these resources are not available, for whatever reason, to them.
- Children experiencing domestic abuse can generally only access domestic abuse support services if their parent does and that can have implications for a child's wellbeing, welfare, safety and protection.
- If a woman or family is already facing an intersection of challenges such as poverty, disability, serious and long-term mental health and/ or addiction issues, homelessness etc, immigration status, language barrier then their vulnerability can be significantly increased. A significant proportion of Sonas clients face one or more of these challenges.

#### **Priority 3 - Ensure sustainability and accountability of organisation to highest standards**

- We are accountable to our clients to respect their individual experiences, provide effective supports and work towards achieving the best outcomes possible.
- We are accountable to the public and our funders for the monies we receive and how these funds are spent.
- We are accountable to our partners to work together to produce the best outcomes possible for the women and children we support.

#### **Priority 4 - Advocacy – Empowering women and children experiencing domestic abuse to seek change; and seeking change on behalf of women and children**

- Sonas's advocacy starts with individual clients and their support needs.
- Sonas supports clients to advocate on their own behalf; where appropriate we will advocate on a client's behalf to ensure they receive all necessary supports.
- Sonas will continue, based on our experiences of frontline services, to advocate for change on specific issues which negatively impact the safety, welfare and protection of women and children experiencing domestic abuse.



# SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 DECEMBER 2021

### KPIs in respect of strategic priorities include:

- Service metrics, quantitative and qualitative, recorded and analysed to ensure standards and targets being met
- Needs and risks of women and children engaging with services measured
- Successful collaboration and partnerships including client referrals from other services who may not have Sonas' quantum of services
- Service metrics used to inform planning
- Successful evaluations of services
- Incorporate relevant stakeholder feedback, with specific reference to client feedback and partner engagement, into planning and development
- Service evaluations
- Incorporation of relevant stakeholder feedback development of existing and new services
- Extent of partnerships and collaborations with key stakeholders
- Alignment of services and identified needs
- Ongoing monitoring of diverse needs among client group to ensure service relevance
- Satisfactory completion of Tusla Commissioning Agreements guaranteeing annual funding
- New funding streams
- Strategic and operational plans reflect national policy and service delivery priorities
- Compliance with all relevant regulatory codes and requirements
- Demonstrate working to comply with all relevant voluntary codes with progress reviewed by board and senior management of Sonas.
- Annual operational plan, reflecting strategic priorities, with accompanying annual budget
- Risk register reviewed by board and senior management on quarterly basis
- Financial Management accounts provided and audit to SORP standard
- Annual Health and Safety Audit across Services, HR and Property and Accommodation reviewed on quarterly basis
- Appropriate capacity across organisation to fulfil mission including role-related training and development
- Increased staff satisfaction using metrics such as: sick leave, self-reporting, staff consultations etc
- Client case advocacy metrics including engagement with external agencies on behalf of clients; court preparation; court accompaniment
- Partnerships and collaborations with stakeholders on issues impacting on women and children experiencing domestic violence
- Engagement with decision-makers and influencers around issues negatively impacting on women and children experiencing domestic abuse
- Participation in relevant networks and structures

### ACHIEVEMENT AND PERFORMANCE

#### Funding and Income

In 2021, Sonas received grant funding of €2,458,667, of which €84,960 was deferred at the financial year end, from Tusla, the Child and Family Agency. There were in addition annual Housing Maintenance and Management fees received from relevant local authorities.

There were in addition smaller specific grants from the Northside Partnership, Dun Laoghaire – Rathdown County Council and Safe Ireland National Social Charge of €4,590, €12,987 and €4,613 respectively.

Rents receivable make up 8% of total income and amounted to €250,230 for the year.

Donations represent 1% of total income and amounted to €41,644 for the year.

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

All of the above funding received, with the exception of monies donated, is restricted funding.

The balance of grant and revenue funding is for revenue expenditure. These revenue funds are to cover the running of all support services, accommodation and non-accommodation-based services.

Out of the €250,230 of rental income, the board agreed to transfer €160,000 into a building maintenance reserve with the balance going towards the annual running costs associated with the provision of high-quality accommodation for women and children experiencing domestic abuse.

The building maintenance fund is a statutory requirement by the Housing Regulator for all Approved Housing Bodies, of which Sonas is one.

### **Properties Operated by Sonas**

Sonas operated 107 individual accommodation units (apartments and houses) in 2021 primarily in the Greater Dublin Region. These properties included: a 24/7 crisis refuge in Blanchardstown, Safe Homes - an alternative accommodation-based service to refuge for women and children at lower risk/ need and Supported Housing Programmes. These site-based services were provided in: Blanchardstown, Killester, Ringsend, Clondalkin, and Stepside.

Sonas has additional properties in Ranelagh, Tallaght, Belmayne, Stepside and Ballymun which are used to provide longer term accommodation to women and children who have experienced domestic abuse. In 2019, Sonas communicated to its principal Wicklow service funder, Wicklow County Council, the organisation wanted to transfer ownership of Bayview Wicklow back to the local authority. The decision was made by the board on the grounds overall organisational strategy primarily how the organisation could best support victims with the resources available to it. Sonas engaged with clients, the local community and other stakeholders around the decision. We worked, in particular, with clients to ensure they received appropriate follow-on services. In March 2020 the transfer completed on the Wicklow units. The total property account since March 2020 is now at 99.

The company continues to utilise properties in Tallaght for its charitable purposes on foot of bare licences. Those licences denote an intention to transfer legal ownership of and title in the property to the company. This has not yet happened nor has the drawdown of the related approved housing grants and loans to fund same taken place nor has the mortgage charge been created or registered as these matters are all interlinked. At the date of approval of these financial statements, the company continues to employ its best endeavours to bring these matters to a satisfactory conclusion at the earliest opportunity however the timing of this cannot be reliably estimated.

### **Staffing**

In 2021, Sonas employed an average of 39 staff, and a relief panel which varied between 3 and 5 part time staff.

Of the 39 full time staff, 34 work directly with women and children across Sonas site-based services and in its community team. Two other staff members work directly with women around accommodation-related needs.

The Sonas executive management team in 2021 consisted of the CEO, the Head of Services, Finance Manager and Housing and Property Manager.

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

### **Pensions**

Sonas Domestic Violence Charity CLG operates a defined contribution pension scheme in respect of the majority of the employees; all staff are offered a pension once they have successfully passed probation.

The pension scheme is separate to the charity and is managed by Zurich with an oversight role held by TAB and an annual review undertaken by an independent actuary Platinum Pioneer Trustees.

The assets of the scheme are held separately from the company in independently administered funds.

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

### **GRANT MAKING POLICY**

To date the charity has not engaged in the provision of grants to suitable parties. As such, the charity does not have a grant making policy.

### **OUR VOLUNTERS**

The company is very grateful to any unpaid volunteers who assist it in meeting its charitable objectives.

### **SOCIAL INVESTMENT**

During the financial year the charity did not make any social investments nor are there any legacy programme related investments to disclose.

### **BUSINESS REVIEW AND FINANCIAL RESULTS**

The net positive movement in funds for the financial year after providing for depreciation amounted to €295,617 (2020: €66,986). In 2021, the charity had income of €3,064,161, an increase of €122,968 / 4% on 2020's income of €2,941,193. Expenditure amounted to €2,768,544. As with income fluctuations, this represents a decrease of €105,663 / 4% as compared with 2020's expenditure of €2,874,207.

The main component of overall expenditure in 2021 was, as in previous years, staff costs related to the provision of the services and programmes run by the charity.

These financial statements include a prior period adjustment to correct the allocation of historic funds between restricted and unrestricted. Further details are provided in note 23 of these financial statements.

At the end of the year, the company had assets of €12,786,218 (2020: €12,726,091) and liabilities of €11,205,506 (2020: €11,440,996). The total charity funds have increased by €295,617 from €1,285,095 to €1,580,712 of which €818,938 relates to restricted funds.

Against a continuing backdrop of limited resources, challenges over funding and the difficulties caused by the pandemic, the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a reasonable financial outcome for the year. The Directors are satisfied with the level of retained reserves at the year end.

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

### **RESERVES POLICY**

The board's approach to reserves has been influenced by a combination of recognised good practice in business and the Charities Regulator's guidance on charity reserves. The board of Sonas is conscious of the need to regularly review the organisation's reserves position. The board has operated a minimum reserves approach based on a working capital policy. The latter is done in the context of the organisation's overall risk management framework. The charity requires reserves to:

- Ensure that it can continue to provide quality services to those in need
- Meet contractual obligations as they fall due
- Meet unexpected costs
- Provide working capital when funding is received in arrears
- Meet the costs of winding up in the event that was necessary

The charity's reserves were €1,580,712 (2020: €1,285,095). The total reserves can be analysed as €818,938 (2020 as restated: €688,972) of restricted funds, €750,894 (2020: €592,259) of designated funds, and €10,880 (2020 as restated: €3,864) of general reserves. The designation of reserves aims to be forward looking with the purpose of making resources specific to building and maintenance reserve.

The board has opted for a "minimum reserve" level of three months working capital with a "minimum plus wind down reserve level" based on three months working capital requirements plus amounts payable in the event of the company being wound down.

The board is satisfied that it holds sufficient reserves to allow the charity to carry on its charitable activities successfully.

### **INVESTMENT POLICY**

The charity has a general power of investment and so enjoys considerable freedom to invest in such investment assets as they see fit. In deciding on any investments, the charity takes into account the social, environmental and its ethical impacts of these investments and only invests in assets that have a positive impact on all three.

The company does not make programme related investments in the form of interest free loans to other charities which in turn provide services to beneficiaries of this charity.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.27.

The charity was established under a Constitution which established the objects and powers of the charitable company and is governed under its Constitution and managed by a Board of Directors who provide oversight and strategic direction to the organisation.

The charity has 9 directors who meet on a quarterly basis or more frequently as and when required and who are responsible for the strategic direction of the charity. At these meetings the Board of Directors are provided with the key performance and risk indicators. The charity is run on a day-to-day basis by its CEO together with the Senior Team and Service Management Team as addressed in more detail in the Reference and Administrative Details section of this Directors' Report. The CEO is responsible for ensuring that the charity strives to meet its short, medium and long term aims and that day-to-day

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

operations run smoothly. The CEO and board have delegated authority, within terms of delegation approved by the board, for operational matters including finance and employment.

There is clear division of responsibility at the company with the board of directors retaining control over major decisions. The Board of Directors retain overall responsibility for the strategic development of the company in close liaison with the executive officers.

Board members do not receive any remuneration in respect of their services to the charity. There have been no contracts or arrangements entered into during the financial year in which a board member was materially interested or which were significant in relation to the charity's activities.

The company is registered with the Charities Regulatory Authority and is fully compliant with the Charities Act 2009. Annually, the Board of Directors review the company's continuing compliance with the Charities Regulator's Governance Code and review the Board Handbook in the context of best corporate governance practice and the outcome of this review is documented in the minutes of the appropriate Board meeting.

All of the Sonas board members are independent, one board member is a former partner and current consultant in an entity from whom Sonas commissions professional services. The situation is actively managed via Sonas's Conflict of Interest Policy.

### **Subcommittees of the Board**

The Board of Sonas had three subcommittees in 2021:

#### *The Audit and Risk Subcommittee*

The Audit and Risk Subcommittee meets on a quarterly basis and reports to the overall board. The subcommittee reviews governance and risk to the organisation; risk within Sonas as a whole organisation; responsibility lies with the board having ultimate responsibility for identifying and managing risk to the organisation. All recommendations are made to the board as per the subcommittee's terms of reference.

#### *The Governance Subcommittee*

The Governance Subcommittee meets annually or as needed. It takes the lead in governance principles and practices and board self-assessments. All recommendations are made to the board as per the Subcommittee's terms of reference.

#### *The Housing and Property Subcommittee*

The Housing and Property Subcommittee has been set up to develop a housing stock strategy and carry out a review which will provide recommendations for adoption and ratification by the Sonas Board. This group will feed into the Audit and Risk subcommittee of Sonas Board. During the course of this review, existing related expertise from within the Board may be called upon to feed into process.

Oversight of the progress and completion of the Strategic Property Review in accordance with the terms of reference as amended or varied, with progress reporting to be done on a monthly basis.

# SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 DECEMBER 2021

### *The Nominations Subcommittee*

The Nominations Subcommittee is established by the Sonas Board.

#### **1. Membership**

The committee should consist of at least three members. Appointment to the committee must be via the Board. The CEO is a fixed attendee. Other members of Management and staff may attend as deemed appropriate by the Chairperson.

#### **2. Meetings**

To be held at least once a year at whatever times the committee deems appropriate. A quorum is two members of the Nominations Committee. The agenda will be approved by the Chairperson of the committee in advance of the meeting.

#### **3. Reporting**

The CEO circulates reviewed minutes to the Chairperson of the committee for his/ her approval. A final version is then circulated to all Nominations committee members and the CEO.

The Chairperson of the Nominations committee will supply a succinct written report regarding the findings/ recommendations of the committee to the members of the Board (or in the Chairperson's absence the CEO will present the Chairperson's report).

#### **4. Duties of the Nominations committee**

- a. **Board nominations:** To oversee the process of Board and committee nominations (skills audits of the Board)
- b. **Board member induction:** To ensure than an effective induction process exists for new Board members
- c. **Board performance:** To evaluate and enhance Board performance (i.e. to ensure that the systems to evaluate Board performance systems are implemented in Sonas and that recommendations arising from evaluations are acted on)
- d. **CEO appointment and performance monitoring**

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Board attendance**

Board Member	A&R 10.02. 21	Board 24.02. 21	A&R 14.04. 21	Board 28.04. 21	Board 09.06. 21	A&R 07.07. 21	Board 21.07. 21	A&R 08.09. 21	Board 22.09. 21	A&R 27.10. 21	Board 03.11. 21	A&R 01.12. 21	Board 15.12. 21
1 Shane Browne	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2 Fiona Walsh	✓	✓	✓	✓	✓	x	✓	x	x	x	x		✓
3 Eugene Davy (board chairperson)	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	✓	✓	✓
4 Dervla Sugrue (Left board 21.07.21)	✓	✓	✓	✓	✓	x	✓	x	x	x	x	x	x
5 Harry McIntyre	✓	✓	✓	✓	✓	x	✓	x	✓	✓	x	✓	✓
6 Kim Tully	✓	✓	✓	✓	✓	x	✓	x	✓	x	✓	✓	
7 Leonie O'Dowd											Appoi nted ✓	x	✓

There is clear division of responsibility at the company with the Board retaining control over major decisions. The board of directors retain overall responsibility for the strategic development of the company in close liaison with the executive officers.

***Recruitment of Directors***

The Constitution provides for a minimum of 3 members and 5 directors. Directors are appointed by the rules detailed in its Constitution.

The board has significant experience across a wide range of relevant disciplines and has the requisite blend of complementary skills and attributes.

***Director induction and training***

The directors are put through a formal induction course on appointment as directors for the first time and are put through an orientation day. The induction courses cover:

- The obligations of directors
- Details of charity law
- The reporting structure and governance including providing a copy of the constitution
- The objectives of the charity and the directors position in trying to achieve these
- Details of future plans and current financial position
- The business plan and future financial performance of the charity
- The decision making process of the charity
- Formally being introduced to the key management personnel including directors
- Procedures with regard to directors' expenses

Directors are unpaid and details for any directors expenses and any related party transactions are disclosed in note 20 to these financial statements.

***Pay policy for senior staff***

The directors consider themselves and the senior management team to comprise the key management personnel of the charity in charge of directing and controlling the day to day operations. There are no directors' expenses.

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

The pay of the senior staff is reviewed annually and normally increased in line with inflation. Given the nature of the charity the directors benchmark against the pay levels in other similar charities or commercial operations that provide a similar service.

### ***Related parties and co-operation with other organisations***

The company does not provide any services to the community in conjunction with any other charity.

### **CORPORATE GOVERNANCE CODE**

Sonas Domestic Violence Charity is fully committed to implementing the highest governance standards. The directors understand their responsibility as a board is to set the strategic direction of the organisation and oversee the implementation of this strategy.

As a recipient of public funding; a provider of social care support to women and children experiencing domestic abuse trauma; and a partner in service provision with both statutory and non-statutory agencies, our responsibilities to our stakeholders are core to all decision-making. While monies we receive in the form of private donations are relatively small, we are equally acutely aware of our responsibilities for the prudent management and spending of these funds.

As an organisation Sonas strives to conduct our business, including our stakeholder engagement, according to the principles of fairness, integrity, transparency and accountability.

Sonas is required to meet the governance requirements of a number of regulators including the governance framework as set out by its principal funder, Tusla - the Child and Family Agency which in itself reflects a number of other governance frameworks including the Governance Code - a code of practice for good governance of Community, Voluntary and Charitable organisations in Ireland.

Sonas has signed up to the DOECLG Voluntary Regulation Code for approved housing bodies, published in July 2013 and is compliant with the Tier 2 requirements. Sonas aligns with the key principles of the Charities Regulator's Governance Code and is currently auditing itself for ongoing compliance with said code.

Sonas's strategic plan is available on the Sonas website [domesticabuse.ie](http://domesticabuse.ie).

Sonas is committed to the principles of integrity, fairness, transparency and accountability as well as the continuing systemic implementation, including processes and procedures, of direction and control to affect a well governed organisation. In common with other organisations, we have noted and welcomed the increased emphasis on good governance via the General Data Protection Registration (GDPR) and the increasing compliance requirements accompanying it. Increased emphasis requires increased capacity and with that are the resulting resource implications. GDPR came into force in May 2018. Sonas was audited by the Office of the Data Protection Commissioner in 2017. We received a generally positive report and implemented the Commissioners recommendations in 2018.

The Sonas building maintenance reserve is a fund designated by the board to be used to meet the future costs of maintaining the Sonas housing units in good order and to maximise their useful life. The directors have identified property as a priority and have created a working sub-group within the Audit and Risk Committee to develop a property strategy for 2021-2024.

### **FUTURE DEVELOPMENTS**

The directors are not expecting to make any significant changes in the nature of the company's charitable activities in the near future. In planning its future activities, the trustees will seek to develop



# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

the company's activities whilst managing any remaining impact from the pandemic which is now thankfully receding.

The directors are highly conscious of the company's obligations to victims, staff, partner agencies, and funders. In planning its future activities, the directors will seek to develop the company's support activities whilst managing the effects of the difficult period caused by this outbreak.

The charity's starting point is always the needs of women and children experiencing domestic abuse; their safety and welfare shape our response. We will continue to provide effective services, innovating and adapting services to:

- produce the best outcomes for the women and children, and
- support our partners whom we work with, and our funders.

### **PRINCIPAL RISKS AND UNCERTAINTIES**

The directors are aware of the statutory obligations in relation to providing a fair review of the organisation's development and performance. The directors understand that the identification, management, monitoring and oversight of risk is a key responsibility of the board and that this risk awareness and responsibility is cascaded through the organisation in accordance with the charity's risk register and risk management framework. The framework in place which provides for systemic identification, management and review of risk in the organisation.

Every organisation in the course of doing business is exposed to risk. The charity as a leading provider of support services to women and children experiencing domestic abuse engages with multi-level risks. Our starting point with client's is a risk assessment.

The directors in 2021 are satisfied that a principal risk facing the company is sustainability based on the availability of continued adequate funding from the Government. The directors have addressed this risk by overseeing competent spending of the funds received to provide quality services to women and children, ensuring tenancies are sustained and properties adequately maintained.

In 2019, Sonas was required by the Labour Court to pay a salary increment to staff which the organisation implemented. An additional increment and pay-scale agreement was also a requirement of the Labour Court Decision. In December, 2021 the organisation met all recommendations of the Labour Court and the matter was resolved.

### **Covid-19**

The Covid-19 pandemic impacted with social care services in Ireland registering the risk in 2021. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus.

Sonas, like other domestic abuse support services, was classed as an essential service. Domestic abuse support services were named by Sonas's principal funder, Tusla, as one of the agency's top three priorities during the Covid crisis. Sonas implemented its business continuity plan with a specific services contingency plan reflecting the "essential" designation of the service. We also knew to expect a risk in the reported cases of domestic abuse from jurisdictions already experiencing Covid 19 as victims were put at increased risk from perpetrators due to confinement.

The operations of Sonas continued through this period, but we implemented measures early before government mandated lock-down, prioritising ongoing safe provision of services to victims and health and safety of staff. The charity expanded its services to victims by bringing an additional three Safe Home units online from existing supported housing programme units and expanding our outreach services to provide.

# **SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT (CONTINUED)**

## **FOR THE YEAR ENDED 31 DECEMBER 2021**

The effect of Covid-19 presents many risks for the charity, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements. Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-19 are as follows; these risks as set out below are organisational. The board recognises the range of increased risks to the clients Sonas supports – An Garda Siochana recorded a 25% increase in reported domestic abuse incidents. The board also recognises the risk to the majority of victims who need supports but who will not receive them even under normal circumstances and the exponential risks to those victims:

- an increased demand in the support, out-reach and accommodation services provided by Sonas
- a prolonged period of government recommendations and restrictions on the movement of people to contain the virus
- a potential reduction in the initiatives and collaborations that the company may be able to participate in, due to the government restrictions
- increased costs in dealing with the health and safety implications of the pandemic increased restrictions on work practices and the implications of same
- potential for a second wave of Covid 19 to impact services

### **EVENTS AFTER THE BALANCE SHEET DATE**

In all of 2021, Sonas, like many other organisations was forced to deal with the consequences of the outbreak of Covid-19 in Ireland.

The company reacted to these conditions by implementing health and safety precautionary and operational procedures ahead of government instruction with the focused priority being the welfare and safety of staff and clients: Measures included but were not limited to: implementation of business continuity and services plans; updating as appropriate; IT networking and data sharing across all sites and homeworking; alternating rosters; closure of playrooms etc; securing PPE supply; engaging with relevant stakeholder information briefings; inter-agency working, with particular reference to high risk cases, involving significant levels of cooperation with An Gardai Siochana and Tusla; individual site and role based health and safety assessments in context of implementing return to work protocol and associated measures.

Whilst this has resulted in the company remaining operational during the period, there has been an increase in operational costs as a result of Covid-19. As a named essential service, the directors are confident that the company will continue with its operational capacity.

The Board notes that domestically the Irish government unveiled its plan to end most Covid-19 related restrictions entitled Reframing the Challenge, Continuing Our Recovery and Reconnecting.

### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity and its trustees are not acting as custodian trustees on behalf of others in respect of the year under review or the preceding year.

### **TAXATION STATUS**

The company has been granted charitable status under Section 207, Section 609 and Section 266 of the Taxes Consolidation Act 1997.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE  
DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**RESEARCH AND DEVELOPMENT ACTIVITIES**

The company did not engage in any research and development activities during the financial year.

**POLITICAL CONTRIBUTIONS**

The company made no political contributions or donations during the year.

**INTERNAL CONTROLS**

Sonas follows the financial reporting protocols of its statutory funders including quarterly reports; management accounts and audited accounts.

The company prepares monthly and quarterly management accounts which are reviewed by the Audit and Risk Subcommittee Chair and by the full board.

An independent audit is undertaken annually.

There is a formal organisational structure in place: with clearly defined lines of responsibility; division of duties and delegation of authority; and a dedicated Head of Finance and HR. There are policies regarding spend and delegated levels of authority based on levels of spend.

Sonas has strict policies and procedures in place for the receipt, recording and control of donations as well as procurement and payments.

**ACCOUNTING RECORDS**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are located at the company's office at Sonas Housing Project, 3 Killester Court, Dublin 5.

**GOVERNANCE CODE**

In November 2018, the Charities Regulator published its Code of Governance ("Code") and organisations had to be fully compliant by 31 December 2020. This new code is principles-based and is similar to the Governance Code for Community, Voluntary and Charitable Organisations. The company is fully compliant and continues to meet all of its obligations pertaining to the Code. Prior to the introduction of the Charities Regulator's Governance Code, the company was in compliance with the voluntary code of governance for community, voluntary and charitable organisations.

**BENEFICIAL OWNERSHIP**

Article 30(1) of the EU's Fourth Anti-Money Laundering Directive (4AMLD) requires all EU Member States to put into national law provisions requiring corporate and legal entities to obtain and hold adequate, accurate and current information on their beneficial owner(s) in their own internal beneficial ownership register.

During 2019, this directive was implemented by the Department of Finance in Ireland. The company filed its return on the Register of Beneficial Ownership and has continued to meet its obligations pertaining to keeping its internal and external Register up to date.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE  
DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STATEMENT ON RELEVANT AUDIT INFORMATION**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**AUDITORS**

The auditors, Crowe Ireland, being eligible continue in office in accordance with section 383(2) of the Companies Act 2014.

Approved by the Board of Directors on      and signed on its behalf by:



Director

Date: 16.11.2022



Director

Date: 16.11.22

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE  
DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 ("relevant financial reporting framework").

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 to the financial year end 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 judgements and accounting estimates that are reasonable and prudent;
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- 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 operation.

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 SONAS DOMESTIC VIOLENCE CHARITY  
COMPANY LIMITED BY GUARANTEE**

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

**Opinion**

We have audited the financial statements of Sonas Domestic Violence Charity Company Limited by Guarantee (the 'Company') for the year ended 31 December 2021, which comprise the Statement of Financial Activities (Including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice *Accounting and Reporting by Charities effective 1 January 2019*.

In our opinion, the accompanying financial statements:

- Give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its net movement in funds for the year then ended;
- Have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- Have been properly prepared in accordance with the requirement 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 Auditors' 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.

**CONCLUSION 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.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF SONAS DOMESTIC VIOLENCE CHARITY  
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

**OTHER INFORMATION (CONTINUED)**

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 THE 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 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.

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 AND RESTRICTIONS ON USE**

**RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS**

As explained more fully in the Directors' Responsibilities Statements on page 15, the directors are responsible for the preparation of the financial statements and for being satisfied that they give us a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF SONAS DOMESTIC VIOLENCE CHARITY  
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

**AUDITORS 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 Auditors' 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 user taken on the basis of these financial statements.

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

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

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



**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF SONAS DOMESTIC VIOLENCE CHARITY  
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

**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.



Shaw McClung  
for and on behalf of  
**Crowe Ireland**  
Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4  
Date: 16 November 2022

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	Notes	Restricted Funds 2021 €	Unrestricted Funds 2021 €	Designated Funds 2021 €	Total Funds 2021 €	Total Funds 2020 (Restated) €
<b>Income</b>						
Donations and Legacies	4	-	41,644	-	41,644	83,826
Charitable Activities	4	2,698,343	-	-	2,698,343	2,533,738
Other	4	324,174	-	-	324,174	323,629
<b>Total Income</b>		<b>3,022,517</b>	<b>41,644</b>	<b>-</b>	<b>3,064,161</b>	2,941,193
<b>Expenditure</b>						
Charitable Activities	5	2,732,551	34,628	1,365	2,768,544	2,874,207
<b>Total Expenditure</b>		<b>2,732,551</b>	<b>34,628</b>	<b>1,365</b>	<b>2,768,544</b>	2,874,207
<b>Net income / (expenditure)</b>		<b>289,966</b>	<b>7,016</b>	<b>(1,365)</b>	<b>295,617</b>	66,986
Transfer between funds		(160,000)	-	160,000	-	-
Net movement in funds	6	129,966	7,016	158,635	295,617	66,986
<b>Reconciliation of funds</b>						
Total funds brought forward as restated		688,972	3,864	592,259	1,285,095	1,218,109
<b>Total funds carried forward</b>		<b>818,938</b>	<b>10,880</b>	<b>750,894</b>	<b>1,580,712</b>	<b>1,285,095</b>

The statement of financial activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

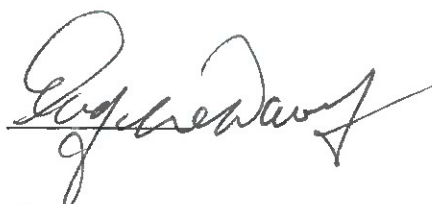
The notes on pages 29 - 45 form part of these financial statements.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

		2021 €	2020 (Restated) €
	<b>Notes</b>		
<b>Fixed Assets</b>			
Tangible Assets	9	10,995,818	11,264,059
<b>Current Assets</b>			
Debtors	10	86,094	37,262
Cash at bank and in hand	11	1,704,306	1,424,770
		1,790,400	1,462,032
<b>Creditors: Amounts falling due within one year</b>	12	<b>(335,711)</b>	<b>(247,517)</b>
<b>NET CURRENT ASSETS</b>		<b>1,454,689</b>	<b>1,214,515</b>
<b>Total Assets Less Current Liabilities</b>		<b>12,450,507</b>	<b>12,478,574</b>
<b>Restricted Government Grants</b>	14	<b>(10,869,795)</b>	<b>(11,193,479)</b>
<b>NET ASSETS</b>		<b>1,580,712</b>	<b>1,285,095</b>
 <b>THE FUNDS OF THE CHARITY</b>			
Restricted Funds	16	818,938	688,972
Unrestricted Funds	16	10,880	3,864
Designated Funds - Building Maintenance Reserve	16	750,894	592,259
<b>TOTAL CHARITY FUNDS</b>		<b>1,580,712</b>	<b>1,285,095</b>

The notes on pages 29 - 45 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board:



Director

Date: 16/11/2022



Director

Date: 16/11/22

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 €	2020 €
<b>Cash flow from operating activities</b>			
Net movement in funds		295,617	66,986
Depreciation	9	358,312	380,608
(Increase) in debtors		(48,832)	(7,066)
Increase in creditors		88,194	84,251
Government grant released		(323,684)	(323,629)
Loss on disposal		-	29,180
<b>Net cash flow from operating activities</b>		<b>369,607</b>	<b>230,330</b>
<b>Cash flows from investing activities</b>			
Capital expenditure		(90,071)	(37,713)
<b>Net cash flow from investing activities</b>		<b>(90,071)</b>	<b>(37,713)</b>
<b>Reconciliation to cash at bank and in hand</b>			
<b>Net increase in cash and cash equivalents</b>		<b>279,536</b>	<b>192,617</b>
<b>Cash and cash equivalents at 1 January</b>		<b>1,424,770</b>	<b>1,232,153</b>
<b>Cash and cash equivalents at 31 December</b>		<b>1,704,306</b>	<b>1,424,770</b>

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. GENERAL INFORMATION**

The financial statements comprising the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, Statement of Cash Flows and the related notes constitute the individual financial statements of Sonas Domestic Violence Charity Company Limited by Guarantee for the financial year ended 31 December 2021.

Sonas Domestic Violence Charity Company Limited by Guarantee is a company limited by guarantee (registered under Part 18 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 195618). The Registered Office is 3 Killester Court, Dublin 5, which is also the principal place of business of the company.

The nature of the company's operations and its principal activities are set out in the Directors' Report.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (The Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The preparation of financial statements in compliance with FRS 102 as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The financial statements have been presented in Euro (€) which is also the Company's functional currency.

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

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2.2 INCOME**

Income is recognised in the Statement of Financial Activities when the company becomes legally entitled to the income, when the amount concerned can be quantified with reasonable accuracy and when it is probable that the income will be received. Categories of income are accounted for as follows:

**Donations and legacies:** Voluntary income comprising donations, gifts and legacies are recognised where there is entitlement, where receipt is probable, and where the amount can be measured with sufficient reliability. Such income is deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

**Income from charitable activities:** Income from charitable activities comprises grants from government and other funders. Income from charitable activities, whether capital 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. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance are included within income from charitable activities.

**Donated services:** Donated services are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated fair value to the charity in both income and expenditure in the year of receipt. Resources received from non-exchange transactions for which the company entity has benefited include voluntary services. The value of services provided by volunteers has not been included in these accounts because they can't be quantified.

**Deferred income and accrued income:** Deferred income arises in respect of grants received in circumstances where the performance conditions have not been met by financial year end. Accrued income is accrued as a debtor on the balance sheet where income has not yet been received but all criteria for recognition have been satisfied.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

## **2.3 EXPENDITURE**

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories in the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis based on numbers of staff in each particular activity.

### **Raising funds**

Cost of raising funds comprises the costs associated with attracting voluntary income, and includes staff and related costs, costs of fund raising and an allocation of support and management costs.

### **Expenditure on charitable activities**

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, cost of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

### **Allocation of support costs**

Support costs are those costs incurred on functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include human resources, finance, information technology, facilities and governance costs. These costs have been allocated between the cost of raising funds and expenditure on charitable activities.

### **Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

## **2.4 CURRENCY**

The Company's functional and presentational currency is Euros.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2.5 FUND ACCOUNTING**

The following funds are operated by the charity:

**Restricted funds**

Restricted funds comprise grants, donations and sponsorships received which can only be used for particular purposes, as specified by the donors or sponsorship programmes, which are binding on the charity. Such purposes are within the charity's overall objectives.

**Unrestricted funds**

Unrestricted funds comprise General and Designated funds.

- General funds are amounts which can be spent at the discretion of the Trustees / Board in furtherance of the company's charitable objectives 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 are unrestricted funds that the Trustees / Board has, at its discretion, set aside for particular purposes.

**2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

All tangible fixed assets are recorded at historic cost.

The cost of acquiring freehold and long leasehold land and buildings funded from housing grants / loans is capitalised as part of the land and buildings fixed assets class.

Property improvements which are paid for out of cash reserves from ordinary activities, and not funded by housing capital grant/ loan, are recorded at cost in a separate fixed asset class called Property Improvements rather than being included in the land and buildings fixed assets class. Property Improvements are depreciated to write off the cost less estimated residual value of these assets systematically over their estimated useful lives.

Depreciation is on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, as follows:

Land & Buildings	2% Straight Line
Office Equipment	20% Straight Line
Fixtures, Fittings & Equipment	20% Straight Line
Motor Vehicles	20% Straight Line
Property Improvements	25% Straight Line

The carrying values of the tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.



**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2.7 FINANCIAL INSTRUMENTS**

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

**(i) Financial Assets**

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial assets estimated cash inflows discounted at the asset's original effective interest rate.

If in a subsequent financial year, the amount of an impairment loss decreases and the decreases can be objectively related to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except those investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are de recognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

**(ii) Financial Instruments**

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is possible that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges.

Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

## **2.8 PENSIONS**

Pension benefits for employees are met by payments to a defined contribution pension fund.

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

## **2.9 LEASING**

Rentals payable under operating leases are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

## **2.10 GOVERNMENT GRANTS AND LOANS**

Grants and Loans are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Financial Activities at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

## **2.11 DEBTORS**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors. Subsequently there are measured at amortised cost less any provisions for impairment.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2.12 CASH AT BANK AND IN HAND**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.13 CREDITORS**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**2.14 TAXATION**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Establishing useful economic lives for depreciation purposes of tangible fixed assets**

Long-lived assets, consisting primarily of property, plant and machinery and fixtures, fittings and equipment comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review the useful economic lives of these assets and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

**Going concern**

The directors have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The directors have made this assessment for a period of one year from the date of approval of these financial statements. The directors have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. INCOME**

	Restricted Funds €	Unrestricted Funds €	Total 2021 €	Total 2020 €
<b>Donations and Legacies</b>				
Donations	-	41,644	41,644	83,826
	-	41,644	41,644	83,826
<b>Charitable Activities</b>				
Tusla	2,373,707	-	2,373,707	2,194,604
Dublin City Council	15,747	-	15,747	15,747
Fingal County Council	5,344	-	5,344	4,344
HSE Training Delivery Grant	-	-	-	8,590
South Dublin County Council	10,860	-	10,860	10,860
Dun Laoghaire-Rathdown County Council	12,987	-	12,987	15,242
Department of Justice (Victims of Crime)	-	-	-	13,500
Rental Income	250,230	-	250,230	270,851
Northside Partnership	4,590	-	4,590	-
Safe Ireland National Social Charge	4,613	-	4,613	-
The Late Late Toy Show Donation	20,265	-	20,265	-
	2,698,343	-	2,698,343	2,533,738
<b>Other</b>				
Amortisation of Grant Income	323,684	-	323,684	323,629
Surplus on transfer of assets	-	-	-	-
Insurance refund claims	-	-	-	-
Bank Interest	-	-	-	-
Other income	490	-	490	-
	324,174	-	324,174	323,629
<b>Total Income</b>	<b>3,022,517</b>	<b>41,644</b>	<b>3,064,161</b>	<b>2,941,193</b>

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. EXPENDITURE**

	Restricted Funds €	Unrestricted Funds €	Designated Funds €	Total 2021 €	Total 2020 €
<b>Charitable Activities</b>					
Wages and Salaries	1,748,636	-	-	1,748,636	1,790,254
Centre Activities	190,246	-	-	190,246	187,902
Premises Maintenance	248,916	-	1,365	250,281	311,283
Admin Expenses	221,069	-	-	221,069	204,160
Depreciation	323,684	34,628	-	358,312	380,608
<b>Total Expenditure</b>	<b>2,732,551</b>	<b>34,628</b>	<b>1,365</b>	<b>2,768,544</b>	<b>2,874,207</b>

**ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Direct Costs €	Support Costs €	Total 2021 €	Total 2020 €
Charitable Activities	2,280,231	488,313	2,768,544	2,874,207
	<b>2,280,231</b>	<b>488,313</b>	<b>2,768,544</b>	<b>2,874,207</b>

**ANALYSIS OF SUPPORT COSTS**

	2021 €	2020 €
Finance	90,101	85,387
IT	47,282	89,559
HR	33,843	52,678
Governance	155,545	207,969
Other	161,541	153,495
	<b>488,313</b>	<b>589,088</b>

**6. NET MOVEMENT IN FUNDS**

	2021 €	2020 €
Operating surplus is stated after charging:		
Depreciation of tangible assets	358,312	385,287
Auditors' remuneration (inclusive of VAT)	8,918	8,918
Government grants amortised	<b>(323,684)</b>	<b>(323,629)</b>

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. EMPLOYEES**

**Number of employees**

The average monthly numbers of employees during the year were:

	<b>2021</b>	2020
	<b>Number</b>	Number
Full-time worker	<b>36</b>	36
Relief worker	<b>3</b>	4
	<u><b>39</b></u>	<u>40</u>

**Staff costs are comprised of:**

	<b>2021</b>	2020
	<b>€</b>	€
Wages and salaries	<b>1,537,388</b>	1,579,107
Social welfare costs	<b>172,178</b>	166,677
Pension costs (note 8)	<b>39,070</b>	44,470
	<u><b>1,748,636</b></u>	<u>1,790,254</u>

The total remuneration for key management personnel for the financial year amounted to €310,248 (2020: €313,171).

Remuneration includes basic pay and employers PRSI and Pension Contributions.

**Employment benefits breakdown**

	<b>2021</b>	2020
	<b>Number</b>	Number
€60,000 - €69,999	<b>4</b>	6
€70,000 - €79,999	<b>2</b>	-
€80,000 - €89,999	<b>-</b>	1
€90,000 - €99,999	<b>1</b>	1
€100,000 - €109,999	<b>-</b>	-
	<u><b>-</b></u>	<u>-</u>

Directors' salary for 2021 was €Nil (2020: €Nil).

**8. PENSION COSTS**

The company operates one defined contribution scheme for eligible employees. Pension costs amounted to €39,070 (2020: €44,470). The asset of the fund is held separately from the company through independently administered funds.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. TANGIBLE ASSETS**

	Land and Buildings	Property Improvements €	Fixtures, Fittings and Equipment €	Office Equipment €	Motor Vehicle €	Total
<b>Cost</b>						
At 1 January 2021	16,184,201	-	345,384	224,794	38,955	16,793,334
Additions	-	77,679	4,613	7,779	-	90,071
Disposals	-	-	-	-	-	-
<b>At 31 December 2021</b>	<b>16,184,201</b>	<b>77,679</b>	<b>349,997</b>	<b>232,573</b>	<b>38,955</b>	<b>16,883,405</b>
<b>Depreciation</b>						
At 1 January 2021	4,988,797	-	321,643	198,426	20,409	5,529,275
Charge for the year	323,684	1,613	19,319	9,245	4,451	358,312
Disposals	-	-	-	-	-	-
<b>At 31 December 2021</b>	<b>5,312,481</b>	<b>1,613</b>	<b>340,962</b>	<b>207,671</b>	<b>24,860</b>	<b>5,887,587</b>
<b>Net book values</b>						
<b>At 31 December 2021</b>	<b>10,871,720</b>	<b>76,066</b>	<b>9,035</b>	<b>24,902</b>	<b>14,095</b>	<b>10,995,818</b>
At 31 December 2020	11,195,404	-	23,741	26,368	18,546	11,264,059

**10. DEBTORS**

	2021 €	2020 €
Rent Receivable	22,362	20,945
Prepayments	10,917	16,317
Accrued Income	52,815	-
	<b>86,094</b>	<b>37,262</b>

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. CASH AT BANK AND IN HAND**

	2021	2020
	€	€
Current Accounts	<b>407,602</b>	319,713
Deposit Account:		
Amount set aside to provide for a Building Maintenance Reserve	<b>750,894</b>	592,259
Other Deposits	<b>543,639</b>	512,274
Petty Cash	<b>2,171</b>	524
	<u><b>1,704,306</b></u>	<u>1,424,770</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	€	€
Trade creditors	<b>24,990</b>	110,799
Wages and salaries	-	2,500
Other taxes and social security costs	<b>97,398</b>	44,130
Accruals	<b>48,644</b>	89,159
Deferred income (note 13)	<b>162,638</b>	-
Other creditors	<b>2,041</b>	929
<b>Total</b>	<u><b>335,711</b></u>	<u>247,517</u>
<b>Other taxes and social security costs include:</b>		
PAYE and PRSI	<u><b>97,398</b></u>	<u>44,130</u>

**13. DEFERRED INCOME**

	2021	2020
	€	€
Deferred income at the beginning of the year	-	14,614
Deferred during the year	<b>162,638</b>	-
Released during the year	-	(14,614)
Deferred income at the end of the year	<u><b>162,638</b></u>	<u>-</u>



**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. CAPITAL GRANTS**

	2021	2020
	€	€
At 1 January 2021	<b>11,193,479</b>	12,339,638
Amortisation charge for the year.	<b>(323,684)</b>	(323,629)
Disposals	-	(822,530)
<b>At 31 December 2021</b>	<b><u>10,869,795</u></b>	<u>11,193,479</u>

The company owns land and buildings comprising freehold and / or long leasehold interests in Killester, Clondalkin, Ringsend, Ballymun, Blanchardstown, Stepside, Belmayne and Ranelagh. The original cost of each property comprised therein was funded through The Capital Loan and Subsidy Scheme ("CLSS"), The Capital Assistance Scheme ("CAS") or other equivalent government capital funding schemes for housing provision and the body concerned in each case holds a registered mortgage charge over the relevant property or properties. Provided that the company complies with the conditions for the initial approval of the grant aid over the full term of the mortgage charge, the company will have no obligation to repay the capital grant or loan in whole or in part. The Board is satisfied that the grants and loans were used and continue to be used in accordance with the conditions agreed with the grant giving authority or lender and that there are adequate financial controls in place to manage grants. A disposal of any of the company's land and buildings originally funded by a housing grant or loan involves a transfer to an approved housing authority at no gain / no loss and can never involve an open market sale at fair value. The impact of any such disposal is therefore neutral as the original cost of the land and buildings excluding property improvements equals the remaining unamortised housing grant / loan liability extinguished on disposal.

**15. BUILDING MAINTENANCE RESERVE**

The company has a Designated Fund comprising a building maintenance reserve which is used to meet contingency building maintenance expenditure that may arise in respect of the company's land and buildings. This reserve had an opening balance of €592,259 an amount of €160,000 was transferred to it from restricted funds and expenditure of €1,365 was defrayed from the reserve during the financial year. The closing balance on the reserve was therefore €750,894.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. FUNDS OF THE CHARITY**

**(i) Reconciliation of Funds**

	Restricted Funds	Unrestricted Funds	Designated Funds	Total Funds
Funds at 1 January 2021	1,003,128	(310,292)	592,259	1,285,095
Prior period adjustment impact	(314,156)	314,156	-	-
Funds at 1 January 2021 as restated	688,972	3,864	592,259	1,285,095
Net movement in funds	<b>289,966</b>	<b>7,016</b>	<b>(1,365)</b>	<b>295,617</b>
Transfer between funds during year	<b>(160,000)</b>	-	<b>160,000</b>	-
Fund balances at 31 December 2021	<b>818,938</b>	<b>10,880</b>	<b>750,894</b>	<b>1,580,712</b>

**(ii) Analysis of net assets between funds**

	Restricted Funds	Unrestricted Funds	Designated Funds	Total Funds
Tangible Fixed Assets	10,871,720	124,098	-	10,995,818
Net current assets / (liabilities)	817,013	(113,218)	750,894	1,454,689
Restricted Government Grants	(10,869,795)	-	-	(10,869,795)
Fund balances at 31 December 2021	<b>818,938</b>	<b>10,880</b>	<b>750,894</b>	<b>1,580,712</b>

**(iii) Movement in Funds**

	Balance as at 01/01/2021 as restated €	Income €	Expenditure €	Transfers between Funds €	Balance as at 31/12/2021
Restricted Funds	688,972	3,022,517	(2,732,551)	(160,000)	818,938
Unrestricted Funds	3,864	41,644	(34,628)	-	10,880
Designated Funds	592,259	-	(1,365)	160,000	750,894
<b>Total</b>	<b>1,285,095</b>	<b>3,064,161</b>	<b>(2,768,544)</b>	<b>-</b>	<b>1,580,712</b>

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. STATE FUNDING**

The following information in relation to grants is given to comply with the Department of Public Expenditure and Reform Circular 13/2014;

<b>Agency</b>	<b>Government Department</b>	<b>Grant Programme</b>	<b>Term</b>	<b>Total Fund Received</b>	<b>Total Fund Deferred</b>
Child and Family Agency (Tusla)	Department of Health	Community Services	1 year	2,458,667	84,960
Dun Laoghaire-Rathdown County Council	Dun Laoghaire-Rathdown County Council	Community Services	1 year	12,987	-
Dublin City Council	Dublin City Council	Management and Maintenance	1 year	15,747	800
Fingal County Council	Fingal County Council	Management and Maintenance	1 year	5,344	-
South Dublin County Council	South Dublin County Council	Management and Maintenance	1 year	10,860	-
HSE	Department of Health	Training Grant	1 year	3,500	3,500

The board confirms that the funding was used in accordance with the conditions outlines in each letter of offer and that there are adequate controls in place to manage grant income. All grants received are revenue grants and no capital grants were received during the year.

The grants are restricted and used solely in the provision of services in line with the company's charitable objectives.

The number of employees whose total employee benefits for the reporting period fell within each band of €10,000 from €60,000 and the overall figure for total employer pension contributions are disclosed within note 7 and 8 to the financial statements.

The company has also obtained tax clearance and is in compliance with Circular 44/2006.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. TUSLA GRANT**

In 2021, Sonas Domestic Violence Charity CLG received grant funding of €2,458,667 from Tusla.

An amount of €2,373,707 has been taken to the Statement of Financial Activities during 2021 and €84,960 was deferred at the year end date. The funding is spent solely for the purposes of the Tusla-funded activity and programme outlined in their agreement.

	€
<b>Income</b>	<b>2,373,707</b>
<b>Expenses</b>	
Refuge and support services staff	1,361,266
Relief Support Staff	88,722
Administrative support staff	298,647
Operating costs	229,938
HR Costs (incl training)	20,333
Health and Safety/Security of Services	4,100
Service-Related Family Support Activities	39,104
Professional Services	35,926
General expenses	9,391
<b>Total expenses</b>	<b>2,087,428</b>
<b>Surplus</b>	<b>286,279</b>

**19. STATUS**

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding €1.27.

**20. RELATED PARTY TRANSACTIONS**

Hayes Solicitors LLP is deemed to be a related party by virtue of having a director on the board. During the year Sonas paid €3,478 (2020: €10,396) in legal fees to Hayes Solicitors with all the balances fully paid as at 31 December 2021.

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**21. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year ended 31 December 2021.

**22. GOING CONCERN**

The financial statements have been prepared on a going concern basis.

**23. PRIOR PERIOD ADJUSTMENT**

Across the financial years from 2015 to 2019 the company recognised in unrestricted funds the net deficit arising from the net of amortisation of capital grants, depreciation of tangible fixed assets, interest income and expenditure directly attributable to a property acquisition. The statutory audit for the current financial year identified that the aforementioned income and expenditure should have instead been included in restricted funds. As it is impracticable to determine the period-specific effects of this on comparative information for one or more prior periods presented, the company has restated the opening balances of liabilities and members' funds for the earliest period for which retrospective restatement is practicable namely the comparative financial year ended 31 December 2020. The amount of the change as a result of the identification of this matter for each financial statement line item affected is as follows:

	2021	2020
	€	€
Transfer from unrestricted funds to restricted funds	-	(€314,156)
Transfer to restricted funds from unrestricted funds	-	€314,156
<b>Increase in Members' Funds</b>	-	-

**24. CONTINGENT LIABILITIES**

As outlined in Notes 4 and 14, the company has received government grants for revenue and capital purposes. Should these grants not be used for the purpose specified, the grants will become repayable in whole or in part.

**25. APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on

16/11/22

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE FINANCIAL STATEMENTS**

**SONAS DOMESTIC VIOLENCE CHARITY COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS  
DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

<b>Income</b>	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Tusla	<b>2,373,707</b>	2,194,604
Dublin City Council	<b>15,747</b>	15,747
Fingal County Council	<b>5,344</b>	4,344
South Dublin County Council	<b>10,860</b>	10,860
Dun Laoghaire - Rathdown County Council	<b>12,987</b>	15,242
HSE Training Delivery Grant	-	8,590
Department of Justice (Victims of Crime)	-	13,500
Wicklow County Council	<b>490</b>	-
Rental Income	<b>250,230</b>	270,851
Northside Partnership	<b>4,590</b>	-
Safe Ireland National Social Charge	<b>4,613</b>	-
The Late Late Toy Show Donation	<b>20,265</b>	-
Donations	<b>41,644</b>	83,826
Amortisation of Grant Income	<b>323,684</b>	323,629
	<b><u>3,064,161</u></b>	<u>2,941,193</u>

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**Expenditure**

	2021	2020
	€	€
Wages and salaries	1,537,388	1,579,107
Social welfare costs	172,178	166,677
Pension costs	39,070	44,470
Client activities	57,186	22,389
Maintenance	307,536	278,614
Recruitment	1,174	11,312
Staff training	12,676	6,461
Rent	18,498	49,639
Rates	1,913	3,389
Insurance	66,846	64,782
Light and heat	45,673	47,703
Travelling and subsistence	19,645	19,451
Printing, stationery and office supplies	9,178	14,842
Postage	1,368	627
Telephone and communications	38,336	42,175
IT and equipment	18,829	42,510
Bank interest and charges	1,184	945
Audit / accounting fees	18,801	8,773
Professional fee	14,687	7,573
Legal fee	3,478	7,810
Cleaning	10,636	21,974
Health and safety	4,155	6,428
Subscription	2,094	2,587
Canteen	314	2,044
General expenses	7,389	12,137
Depreciation	358,312	380,608
Fixed asset disposal	-	29,180
	<u>2,768,544</u>	<u>2,874,207</u>