

Sonas Domestic Violence Charity Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024

KSI Faulkner Orr Limited
10 Lower Mount Street
Dublin 2
Ireland

Company Number: 195618
Charity Number: 20028497
Charities Regulatory Authority Number: 10872

Sonas Domestic Violence Charity Company Limited by Guarantee

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Sonaras Domestic Violence Charity Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Harry McIntyre
Kimberly Tully
Leonie O'Dowd
Maura O Sullivan
Fiona Walsh (Resigned 10 December 2024)
Catherine Etchingham (Resigned 6 January 2025)
Mary Finlay (Resigned 24 October 2024)
Michael Higgins (Appointed 29 May 2024)
Tobias Ashton (Appointed 1 January 2025)
Nadia Bhatti (Appointed 1 January 2025)
Clodagh Gunnigle (Appointed 1 January 2025)
Ciara Mangan (Appointed 1 January 2025)

Company Secretary

Maura O Sullivan

Charity Number

20028497

Charities Regulatory Authority Number

10872

Company Registration Number

195618

Registered Office and Principal Address

3 Killester Court
Dublin 5
Dublin
D05 XW40
Ireland

Auditors

KSi Faulkner Orr Limited
10 Lower Mount Street
Dublin 2
Ireland

Principal Bankers

AIB Bank
7/12 Dame Street
Dublin 2

Bank of Ireland
112 Mobhi Road
Glasnevin
Dublin 9

Solicitors

Hayes Solicitors,
Lavery House,
Earlsfort Terrace,
Dublin 2.

Ryans Solicitors
46 Harrington Street
Portobello
Dublin 8

Sweeney McGann LLP Solicitors
67 O'Connell Street
Limerick
Ireland

Sonass Domestic Violence Charity Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

The Directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the Board of trustees.

In this report the directors of Sonass Domestic Violence Charity Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 December 2024.

The organisation is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Reference and Administrative details

The charity is a company limited by guarantee not having a share capital. The registered office is 3 Killester Court, Dublin 5, D05 XM40. The charity operates under the name Sonass Domestic Violence Charity CLG. The company's registered number is 195618.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxation Consolidation Act 1997, Charity Number CHY 10872 and is registered with the Charities Regulatory Authority under number 20028497. The charity has a total of 9 trustees.

Principal Activity

The charity's principal activity is to provide safe and effective frontline support services to women and children who are experiencing domestic abuse.

Introduction

Sonass Domestic Violence Charity is the largest provider of frontline domestic abuse support services to women and children experiencing domestic violence in Ireland and have been providing this service for over 30 years. The Service supports over 1,250 women and children each year and currently operate across the greater Dublin Region. Sonass provides 46 units across the greater Dublin area consisting of Refuge and Safe Home units for women and children who are forced to leave their homes as result of domestic abuse.

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.

Services

- In 2024, Sonass provided support services to 1,292 women and children experiencing domestic abuse.
- 631 women directly supported in Refuge, Safe Home and Community and Outreach Services
 - 270 children, directly supported in Refuge and Safe Home
 - 391 children and young people indirectly supported through supporting their mothers
 - 1,234 calls to the 24-hour Helpline
 - 246 Court Accompaniments
 - 164 hours of external training and awareness

New Services

Sonass has a Capital Assistance Scheme underway in South Dublin since December 2024. This scheme covers the build of a new 12 unit refuge and will be in service in 2026.

Mission, Objectives and Strategy

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 good 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

Sonas Domestic Violence Charity Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

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.

As outlined above, the company's charitable objects and principal activities are to provide refuge, support and accommodation to women and children who are experiencing domestic abuse in the greater Dublin region, 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 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 continues to become more culturally diverse.

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 comprehensive services in 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 company works successfully in partnership with statutory and non-statutory organisations and within an effective multi-agency client support environment.

Structure, Governance and Management

Structure

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 it is governed under this Constitution. The charity is managed by a Board of Directors who provide oversight and strategic direction to the organisation. The Board of Directors also supervises the CEO and the management team and holds management accountable, ensuring they take the necessary steps to attain the desired outcomes.

The charity currently has 8 directors who meet at least 8 times a year or more frequently as and when required. 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 management team. The CEO is responsible for ensuring that the charity strives to meet its short, medium and long term aims and that day-to-day operations run smoothly. The CEO has 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.

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. Board members are asked to divulge any possible conflicts of interest at each board meeting.

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.

Recruitment of Directors

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.

The Board has significant experience across a wide range of relevant disciplines and has the requisite blend of complementary skills and attributes. The Board adopts a best practice approach in terms of recruitment utilising direct recruitment and Boardmatch.

Sonass Domestic Violence Charity Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Governance

Governance Code

Sonass 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.

Sonass is required to meet the governance requirements of a number of regulators including the governance framework as set out by its principal funder, CUAN. This is reflected in the governance framework of the Governance Code - a code of practice for good governance of Community, Voluntary and Charitable organisations in Ireland. Sonass aligns with the key principles of the Charities Regulator's Governance Code.

Sonass is also regulated as an approved housing body by AHBRA. We are awaiting some legislative changes which will allow us re-apply as an approved housing body. Sonass will be adhering to all standards and regulations introduced.

Sonass' strategic plan 2022-2026 is available on the Sonass website www.domesticabuse.ie. Sonass 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. There are exemptions to the work undertaken by Sonass and we avail of these exemptions in order to protect our clients.

The Sonass building maintenance reserve is a fund designated by the Board to be used to meet the future costs of maintaining the Sonass 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 2024-2028.

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.

Committees of the Board and Terms of Reference

Subcommittees of the Board: The Board of Sonass had two Subcommittees and one Advisory Group in 2024:

The Audit and Risk Committee

The Audit and Risk Subcommittee meets 7-8 times a year and reports to the overall board. The Subcommittee reviews governance and risk to the organisation. Responsibility lies with the Board for identifying and managing risk to the organisation. All recommendations are made to the Board as per the Subcommittee's and/or Advisory Groups terms of reference.

The Governance and Nominations Subcommittee

The Governance and Nominations Subcommittee meets as required, at least twice a year. It takes the lead in identifying director candidates, organising board and committee membership, 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 was originally established as an Advisory Group, set up to develop a housing stock strategy and carry out a review which will provide recommendations for adoption and ratification by the Sonass Board. This group initially feed into the Audit and Risk Subcommittee of Sonass Board. In early 2025, it was resolved to amend the constitution of this group to a Board subcommittee, reporting directly to the Board.

The subcommittee is led by two board members in collaboration with the CEO and Head of Housing & Property. Oversight of the progress and completion of the Strategic Property Review in accordance with the terms of reference was amended or varied, with progress reporting to be done on a regular basis.

Sonas Domestic Violence Charity Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Review of Activities, Achievements and Performance

Funding and Income

In 2024, Sonas received grant funding of €2,889,354 from Tusla/Cuan, the Child and Family and DSCGBV Agencies. This amount represents the cash received in 2024 and differs from the revenue recognised in the accounts due to timing of revenue recognition. This funding is in addition to annual Housing Maintenance and Management fees received from relevant local authorities.

In addition, smaller specific grants received for Victims of Crime Grant of €71,402.

Also in 2024, Sonas received specific donations from Women's Aid Emergency Fund of €10,000, Crown Gaming CSR Event €9,115 and Safe Ireland €5,000. Sonas is very grateful for all donations received.

Rents receivable make up 6.8% of total income and amounted to €253,614 for the year.

Donations represent 1.5% of total income and amounted to €57,450 for the year.

All of the above funding received, with the exception of some monies donated, are 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.

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 99 individual accommodation units (apartments and houses) in 2024 primarily in the Greater Dublin Region. These properties included: a 24/7 crisis refuge in D15, Safe Homes (an alternative accommodation-based service to refuge for women and children at lower risk/ need and Supported Housing Programmes) and longer-term accommodation to women and children who have experienced domestic abuse. The locations of these services were provided in: Blanchardstown, Killester, Ringsend, Clonsilla, Steapside, Ranelagh, Tallaght, Belmayne and Ballymun.

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.

Financial Review

BUSINESS REVIEW & FINANCIAL RESULTS

There was a negative net movement of (€57,617) in funds for the 2024 financial year after depreciation (2023: €(166,801)). Our gross income in 2023 was €3,737,607 an 15.66% increase of €505,935 (2023 €3,231,672).

Expenditure was €3,795,224 (2023: €3,398,473) the expenditure rising costs compared to 2023 have arisen from many factors i.e. inflation, increased payroll costs – WRC award, professional fees. The overall expenditure effected a 11.67% expenditure increase of €396,751 when compared to 2023.

The main components of our overall expenditure are staff costs, as we are a labour-intensive charity offering goodwill services.

The continuing backdrop of limited resources, worldwide economic challenges and inflationary pressures have led to the charity generating a deficit for the 2024 financial year. The Directors are satisfied that there is an adequate reserves policy in place and are confident that there is no risk to the charity's going concern.

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity had gross assets of €12,290,805 (2023 - €12,174,515) and gross liabilities of €10,815,580 (2023 - €10,641,673). The net assets of the charity have decreased by €(57,617).

Reserves Position and 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

Sonas Domestic Violence Charity Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

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 €1,475,225 (2023: €1,532,842). The total reserves can be analysed as €840,887 (2023: €906,288) of restricted funds, €610,043 (2023: €610,043) of designated funds, and unrestricted funds €24,295 (2023: €16,511). 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.

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 clients is a risk assessment.

The directors in 2024 are satisfied that a principal risk facing the company is sustainable 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.

Financial Risk Management

We have a very active Audit and Risk Subcommittee which monitors all aspects of risk and financial management of the organisation.

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 the company's activities in line with the strategic objectives to provide safe shelter and support to victims.

The directors are highly conscious of the company's obligations to victims, staff, partner agencies, and funders.

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 domestic abuse victims.
- support our partners whom we work with, and our funder.
- any and all new initiatives as outlined by the 'new agency' in the Department of Justice.

Sonass Domestic Violence Charity Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Directors and Secretary

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

Fiona Walsh (Resigned 10 December 2024)
Harry McInhyre
Kimberly Tully
Leonie O'Dowd
Catherine Etchingham
Maura O Sullivan
Mary Finlay (Resigned 24 October 2024)
Michael Higgins (Appointed 29 May 2024)

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.

The secretary who served throughout the financial year was Maura O'Sullivan.

Staff Training and Development

Since 2024, Sonass employed an average of 41 staff.

Out of this 41 staff, 35 work directly with women and children across Sonass site-based services and in its community team. Two other staff members work directly with women around accommodation related needs.

The Sonass executive management team in 2024 consisted of the CEO, the Head of Services, Finance Manager, Project Manager and Housing and Property Manager.

Pensions

Sonass 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 Financial Services Ltd.

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.

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.

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. As an organisation funded under Section 40 (Domestic, Sexual and Gender-Based Violence Agency Act 2023), the HSE Consolidated Pay Scales are applied.

Related parties and co-operation with other organisations

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

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Sonass Domestic Violence Charity Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

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.

**Sonas Domestic Violence Charity Company Limited by Guarantee
DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2024

Events after the balance sheet date

Since the end of 2024 there have been some notable post balance sheet events.

A decision has been made by the Board to repurpose properties in Ringsend and Clondalkin with funding from CUAN. This will result in 18 additional refuge spaces. Works have commenced on the Ringsend site and Clondalkin works will start later this year.

The Auditors

Internal auditors, RBK have been appointed to conduct internal audits over the next 3 years. The auditors, KSi Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 3 Killister Court, Dublin 5, Dublin, D05 XW40.

Approved by the Board of Directors on 20/12/2025 and signed on its behalf by:



Kimberley Tully
Director



Harry McIntyre
Director

**Sonos Domestic Violence Charity Company Limited by Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

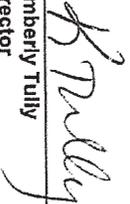
The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 21/01/2025 and signed on its behalf by:



Kimberley Tully
Director



Harry McIntyre
Director

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 charity financial statements of Sonas Domestic Violence Charity Company Limited by Guarantee (the Charity) for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

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 course of 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 this other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT to the Members of Sonas Domestic Violence Charity Company Limited by Guarantee

Opinions on other matters prescribed by the Companies Act 2014

- In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Annual Report is consistent with the financial statements;
 - the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
 - the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity 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 charity and its environment obtained in the course of the audit, we have not identified any material misstatements in directors' Annual 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 complied with by the charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 11, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 charity'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 they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT to the Members of Sonas Domestic Violence Charity Company Limited by Guarantee

Further information regarding the scope of our responsibilities as auditor
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 misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
 - 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 charity's internal controls.
 - 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 directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Delaney
for and on behalf of
KSI FAULKNER ORR LIMITED
Statutory Auditors
10 Lower Mount Street
Dublin 2
Ireland

2010810025

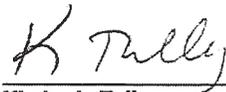
Sonas Domestic Violence Charity Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2024

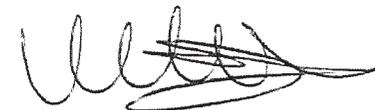
	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Designated Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Designated Funds 2023 €	Total Funds 2023 €
Income									
Donations and legacies	5.1	4,856	52,594	-	57,450	17,910	40,518	-	58,428
Charitable activities									
- Grants from governments and other co-funders	5.2	-	3,345,690	-	3,345,690	-	2,832,201	-	2,832,201
Other income	5.3	2,928	331,539	-	334,467	939	340,104	-	341,043
Total income		7,784	3,729,823	-	3,737,607	18,849	3,212,823	-	3,231,672
Expenditure									
Charitable activities	6.1	-	3,795,224	-	3,795,224	-	3,398,473	-	3,398,473
Net income/(expenditure)		7,784	(65,401)	-	(57,617)	18,849	(185,650)	-	(166,801)
Transfers between funds		-	-	-	-	-	-	-	-
Net movement in funds for the financial year		7,784	(65,401)	-	(57,617)	18,849	(185,650)	-	(166,801)
Reconciliation of funds:									
Total funds beginning of the year	19	16,511	906,288	610,043	1,532,842	(2,338)	1,091,938	610,043	1,699,643
Total funds at the end of the year		24,295	840,887	610,043	1,475,225	16,511	906,288	610,043	1,532,842

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 20/8/2025 and signed on its behalf by:



Kimberly Tully
Director



Harry McIntyre
Director

Sonas Domestic Violence Charity Company Limited by Guarantee
BALANCE SHEET
as at 31 December 2024

	2024	2023
	€	€
Fixed Assets		
Tangible assets	10,958,246	10,561,528
	<u>10,958,246</u>	<u>10,561,528</u>
Current Assets		
Debtors	64,509	33,112
Cash at bank and in hand	1,268,050	1,579,875
	<u>1,332,559</u>	<u>1,612,987</u>
Creditors: Amounts falling due within one year	<u>(305,344)</u>	<u>(419,194)</u>
Net Current Assets	<u>1,027,215</u>	<u>1,193,793</u>
Total Assets less Current Liabilities	<u>11,985,461</u>	<u>11,755,321</u>
Capital Grants	<u>(10,510,236)</u>	<u>(10,222,479)</u>
Total Net Assets	<u>1,475,225</u>	<u>1,532,842</u>
Funds		
Designated funds	610,043	610,043
Income funds:		
Restricted funds	840,887	906,288
General fund (unrestricted)	24,295	16,511
Total funds	<u>1,475,225</u>	<u>1,532,842</u>

Approved by the Board of Directors on 30/12/2025 and signed on its behalf by:


Kimberley Tully
Director


Harry McInlyre
Director

Sonos Domestic Violence Charity Company Limited by Guarantee
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2024

	2024	2023
	€	€
	Notes	
Cash flows from operating activities		
Net movement in funds	(57,617)	(166,801)
Adjustments for:		
Depreciation	461,808	431,197
Interest receivable and similar income	(2,928)	(939)
Gains and losses on disposal of fixed assets	7,692	-
Amortisation of capital grants received	(323,628)	(323,629)
	<u>85,327</u>	<u>(60,172)</u>
Movements in working capital:		
Movement in debtors	(31,397)	1,872
Movement in creditors	(113,850)	134,950
	<u>(59,920)</u>	<u>76,650</u>
Cash flows from investing activities		
Interest received	2,928	939
Payments to acquire tangible assets	(866,218)	(115,844)
	<u>(863,290)</u>	<u>(114,905)</u>
Net cash used in investment activities		
Cash flows from financing activities		
Capital Grants	611,385	-
Net decrease in cash and cash equivalents	(311,825)	(38,255)
Cash and cash equivalents at the beginning of the year	1,579,875	1,618,130
Cash and cash equivalents at the end of the year	13 1,268,050	1,579,875

Sonass Domestic Violence Charity Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Sonass Domestic Violence Charity Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 3 Killester Court, Dublin 5, Dublin, D05 XW40, Ireland which is also the principal place of activity of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with the historical cost convention, and in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council as applied in accordance with the provisions of the Companies Act 2014, and with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 ("the Charities SORP") ("relevant financial reporting framework").

As permitted by the Companies Act 2014 ("Act"), the charity has varied the standard formats specified in that Act for the Statement of Financial Activities, the Balance Sheet and the Statement of Cash Flows. Departures from the standard formats, as outlined in the Act, are to comply with the requirements of the Charities SORP and are in compliance with Sections 4.7, 10.6 and 15.2 of the Charities SORP.

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.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

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 comprise unrestricted funds that the Trustees/ Board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the Board's discretion to apply the fund.

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

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

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.

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.

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.

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

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.

Tax Clearance

In line with the stipulations of DPER Circular 13/2014, the charity has obtained and maintained a valid Tax Clearance Certificate for the financial year ended 31 December 2024. This certificate confirms that the charity is compliant with all tax obligations at the time of issuance.

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.

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.

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 and Buildings	-	2%	Straight line
Property Improvements	-	25%	Straight line
Office Equipment	-	33.33%	Straight line
Fixtures, Fittings and Equipment	-	20%	Straight line
Motor Vehicles	-	20%	Straight line
Assets Under Construction	-	-	Not depreciated

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.

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.

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.

Taxation and deferred taxation

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

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

Capital Grants

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.

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.

Financial Instruments

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.

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.

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

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 and related amortisation charges. 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.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charities of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. INCOME DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
Donations and legacies	4,856	52,594	57,450	58,428

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
Income from Charitable Activities:				
Tusla	-	2,990,874	2,990,874	2,472,618
Tusla WRC Salary Increment Funding	-	-	-	44,656
Dublin City Council	-	23,620	23,620	15,747
Fingal City Council	-	6,516	6,516	4,344
South Dublin City Council	-	16,290	16,290	10,860
Rental Income	-	253,409	253,409	283,976
HSE North East Inner City (NEIC)	-	46,981	46,981	-
National Lottery	-	8,000	8,000	-
	<u>-</u>	<u>3,345,690</u>	<u>3,345,690</u>	<u>2,832,201</u>

Sonas Domestic Violence Charity Company Limited by Guarantee

continued

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

5.3 OTHER INCOME		Unrestricted Funds	Restricted Funds	2024	2023	
		€	€	€	€	
Other income		-	7,911	7,911	16,475	
Amortisation of Grant Income		-	323,628	323,628	323,629	
Bank Interest		2,928	-	2,928	939	
		<u>2,928</u>	<u>331,539</u>	<u>334,467</u>	<u>341,043</u>	
6. EXPENDITURE						
6.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2024	2023
		€	€	€	€	€
Wages and Salaries		2,299,214	-	112,598	2,411,812	1,981,544
Centre Activities		81,543	-	70,713	152,256	201,471
Premises Maintenance		356,255	-	953	357,208	309,199
Admin Expenses		127,295	-	284,845	412,140	475,062
Depreciation		461,808	-	-	461,808	431,197
		<u>3,326,115</u>	<u>-</u>	<u>469,109</u>	<u>3,795,224</u>	<u>3,398,473</u>
6.2 SUPPORT COSTS				Charitable Activities	2024	2023
				€	€	€
Finance				112,597	112,597	93,524
Other				194,974	194,974	271,459
Governance				90,164	90,164	172,138
IT				52,807	52,807	37,852
HR				18,567	18,567	23,450
				<u>469,109</u>	<u>469,109</u>	<u>598,423</u>
8. NET INCOME				2024	2023	
				€	€	
Net Income is stated after charging/(crediting):						
Depreciation of tangible assets				461,808	431,197	
Deficit/(surplus) on disposal of tangible fixed assets				7,692	-	
Auditor's remuneration:						
- audit services				10,568	10,071	
Amortisation of capital grants				(323,628)	(323,629)	

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of employees during the year were:

	2024	2023
	Number	Number
Full-time worker	36	37
Relief worker	5	3
	41	40

The staff costs comprise:

Wages and salaries	2024	2023
Social security costs	€	€
Pension costs	2,179,013	1,808,882
	231,080	182,619
	39,251	32,444
	2,449,344	2,023,945

10. EMPLOYMENT BENEFITS BREAKDOWN

The total remuneration for key management personnel for the financial year amounted to €144,879 (2023: €242,658).

Remuneration includes basic pay and employers PRSI and Pension Contributions.

Employment benefits breakdown

	2024	2023
	Number of	Number of
	Employees	Employees
€60,000 - €69,999	3	5
€70,000 - €79,999	2	1
€80,000 - €89,999	1	-
€100,000 - €109,999	-	1
€110,000 - €119,999	1	-
	1	-

Directors' remuneration for 2024 was €Nil (2023: €Nil).

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

11. TANGIBLE FIXED ASSETS

	Land and Buildings	Property Improvements	Office Equipment	Fixtures, Fittings and Equipment	Motor Vehicles	Assets Under Construction	Total
	€	€	€	€	€	€	€
Cost							
At 1 January 2024	16,250,579	324,574	50,088	82,741	22,255	-	16,730,237
Additions	-	319,924	10,842	18,753	-	516,699	866,218
Disposals	-	(5,902)	-	(8,446)	-	-	(14,348)
Transfers	(66,378)	-	-	-	-	66,378	-
At 31 December 2024	<u>16,184,201</u>	<u>638,596</u>	<u>60,930</u>	<u>93,048</u>	<u>22,255</u>	<u>583,077</u>	<u>17,582,107</u>
Depreciation							
At 1 January 2024	5,961,777	130,196	21,139	38,536	17,061	-	6,168,709
Charge for the financial year	323,628	104,387	14,288	15,053	4,452	-	461,808
On disposals	-	(3,074)	-	(3,582)	-	-	(6,656)
At 31 December 2024	<u>6,285,405</u>	<u>231,509</u>	<u>35,427</u>	<u>50,007</u>	<u>21,513</u>	<u>-</u>	<u>6,623,861</u>
Net book value							
At 31 December 2024	<u><u>9,898,796</u></u>	<u><u>407,087</u></u>	<u><u>25,503</u></u>	<u><u>43,041</u></u>	<u><u>742</u></u>	<u><u>583,077</u></u>	<u><u>10,958,246</u></u>
At 31 December 2023	<u><u>10,288,802</u></u>	<u><u>194,378</u></u>	<u><u>28,949</u></u>	<u><u>44,205</u></u>	<u><u>5,194</u></u>	<u><u>-</u></u>	<u><u>10,561,528</u></u>

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

	2024	2023
	€	€
12. DEBTORS		
Trade debtors	-	3,000
Rent Receivable	12,646	-
Prepayments	16,020	14,364
Accrued Income	35,843	15,748
	<u>64,509</u>	<u>33,112</u>

	2024	2023
	€	€
13. CASH AND CASH EQUIVALENTS		
Cash and bank balances	317,906	282,658
Cash equivalents	950,144	1,297,217
	<u>1,268,050</u>	<u>1,579,875</u>

	2024	2023
	€	€
14. CREDITORS		
Amounts falling due within one year		
Trade creditors	33,402	34,812
Taxation and social security costs	59,189	44,733
Other creditors	51,094	20,985
Accruals	49,927	146,090
Deferred Income	111,732	172,574
	<u>305,344</u>	<u>419,194</u>

15. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates one defined contribution pension scheme for eligible employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to €39,251 (2023 - €32,444).

	2024	2023
	€	€
16. CAPITAL GRANTS		
Capital grants received and receivable		
At 1 January 2024	10,222,480	10,546,107
Increase in financial year	611,385	-
At 31 December 2024	<u>10,833,865</u>	<u>10,546,107</u>
Amortisation		
Amortised in financial year	<u>(323,629)</u>	<u>(323,628)</u>
Net book value		
At 31 December 2024	<u>10,510,236</u>	<u>10,222,479</u>

The company owns land and buildings comprising freehold and/ or long leasehold interests in Killsester, Clondalkin, Tallaght, Ringsend, Ballymun, Blanchardstown, Stepaside, Balmayne 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.

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

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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.

17. STATE FUNDING

Agency	Child and Family Agency (Tusla)
Government Department	Department of Health
Grant Programme	Community Services
Term	2024
Total grant awarded	€2,990,874
Expenditure	€2,990,874
Amount of the grant taken to Income in the current financial statements	€2,990,874
Cash received in the financial year	€2,973,023
Grant amounts deferred or due at financial year end	Nil
Capital grant (Note 15)	No
Restriction on use, if any	Yes

Agency	Dublin City Council
Government Department	Dublin City Council
Grant Programme	Management and Maintenance
Term	2024
Total grant awarded	€23,620
Expenditure	€23,620
Amount of the grant taken to Income	€23,620
Cash received in the financial year	€23,620
Grant amounts deferred or due at financial year end	Nil
Capital Grant (Note 15)	No
Restrictions on use, if any	Yes

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Agency	Fingal County Council
Government Department	Fingal County Council
Grant Programme	Management and Maintenance
Term	2024
Total grant awarded	€6,516
Expenditure	€6,516
Amount of the grant taken to income	€6,516
Cash received in the financial year	€6,516
Grant amounts deferred or due at financial year end	Nil
Capital Grant (Note 15)	No
Restrictions on use, if any	Yes
Agency	South Dublin County Council
Government Department	South Dublin County Council
Grant Programme	Management and Maintenance
Term	2024
Total grant awarded	€16,290
Expenditure	€16,290
Amount of the grant taken to income	€16,290
Cash received in the financial year	€16,290
Grant amounts deferred or due at financial year end	Nil
Capital Grant (Note 15)	No
Restrictions on use, if any	Yes

Sonos Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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Agency	HSE
Government Department	Department of Health
Grant Programme	Training Grant
Term	2023/2024
Total grant awarded	€8,000
Expenditure	€8,000
Amount of the grant taken to income	€8,000
Cash received in the financial year	Nil
Grant amounts deferred or due at financial year end	Nil
Capital Grant (Note 1)	No
Restrictions on use	Yes
Agency	Child and Family Agency (Tusla)
Government Department	WRC
Grant Programme	Tusla WRC Salary Increment Funding
Term	2023/2024
Total grant awarded	€52,678
Expenditure	€8,022
Amount of the grant taken to income	€8,022
Cash received in the financial year	Nil
Grant amounts deferred or due at financial year end	Nil
Capital Grant (Note 15)	No
Restrictions on use	Yes

Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

Agency	HSE - Health Service Executive
Government Department	HSE - North East Inner City (NEIC)
Grant Programme	Domestic, Sexual and Gender-Based Violence (DSGBV)
Term	2024
Total grant awarded	€46,981
Expenditure	€46,981
Amount of the grant taken to income	€46,981
Cash received in the financial year	Nil
Grant amounts deferred or due at financial year end	Nil
Capital Grant (Note 15)	No
Restrictions on use, if any	Yes

Agency	HSE - Health Service Executive
Government Department	HSE - North East Inner City (NEIC)
Grant Programme	NEIC Funding HSE Training/Ukrainian
Term	2024/2025
Total grant awarded	€25,000
Expenditure	Nil
Amount of the grant taken to income	Nil
Cash received in the financial year	Nil
Grant amounts deferred or due at financial year end	€25,000
Capital Grant (Note 15)	No
Restrictions on use, if any	Yes
	TBC

18. RESERVES	Funds	Designated	Total
	€	Funds	€
At the beginning of the year	922,799	610,043	1,532,842
Deficit for the financial year	(57,617)	-	(57,617)
At the end of the year	<u>865,182</u>	<u>610,043</u>	<u>1,475,225</u>

The first column includes Restricted and Unrestricted funds. Detailed breakdown is provided in note 19.

Sonass Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

19.1 FUNDS	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds
At 1 January 2023	(2,338)	1,091,938	610,043	1,699,643
Movement during the financial year	18,849	(185,650)	-	(166,801)
At 31 December 2023	16,511	906,288	610,043	1,532,842
Movement during the financial year	7,784	(65,401)	-	(57,617)
At 31 December 2024	<u>24,295</u>	<u>840,887</u>	<u>610,043</u>	<u>1,475,225</u>

19.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 January 2024	Income	Expenditure	Transfers between funds	Balance 31 December 2024
Designated funds	610,043	-	-	-	610,043
Designated Funds	<u>610,043</u>	<u>€</u>	<u>€</u>	<u>€</u>	<u>€</u>
Restricted funds	906,288	3,729,823	3,795,224	-	840,887
Restricted	16,511	7,784	-	-	24,295
Unrestricted General	<u>1,532,842</u>	<u>3,737,607</u>	<u>3,795,224</u>	<u>-</u>	<u>1,475,225</u>
Total funds	<u>610,043</u>	<u>3,737,607</u>	<u>3,795,224</u>	<u>-</u>	<u>1,475,225</u>

19.3 ANALYSIS OF NET ASSETS BY FUND	Fixed assets - charity use	Current assets	Current liabilities	Long-term deferred income	Total
Restricted funds	10,958,246	1,332,559	(305,344)	(10,510,236)	1,475,225
	<u>10,958,246</u>	<u>1,332,559</u>	<u>(305,344)</u>	<u>(10,510,236)</u>	<u>1,475,225</u>

20. STATUS

Reference and Administrative details

The charity is a company limited by guarantee not having a share capital. The registered office is 3 Killsester Court, Dublin 5, D05 XW40. The charity operates under the name Sonass Domestic Violence Charity CLG. The company's registered number is 195618.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxation Consolidation Act 1997, Charity Number CHY 10872 and is registered with the Charities Regulatory Authority under number 20028497. The charity has a total of 9 trustees.

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 financial 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.

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Sonas Domestic Violence Charity Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

21. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2024.

22. CONTINGENT LIABILITIES

As outlined in Notes 4, 16 and 17, 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.

23. RELATED PARTY TRANSACTIONS

During 2023, Michael Higgins, a consultant to the organisation, was appointed to the Board of Directors, serving from 1 October 2023 to 25 October 2023. As the organisation required his consultancy services once more, he resigned from the Board and resumed his role as a consultant, continuing in that capacity until January 2024. In May 2024, he was re-appointed as a director.

Consultancy expenses of €5,765 were incurred in 2024 (2023: €35,720) in respect of services provided prior to his re-appointment to the Board.

24. POST-BALANCE SHEET EVENTS

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

25. DEFERRED INCOME

	2024	2023
	€	€
Deferred Income at the beginning of the year	172,575	43,989
Deferred during the year	1,246,499	104,270
Released during the year	(1,307,341)	(35,985)
	111,733	112,274
	111,733	112,274

26. 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 €610,043 and there were no movements in 2024.

27. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on*20/8/2025*.....