

RUHAMA

**Directors' Report and Audited Financial Statements
For the financial year ended
31 December 2019**

**Registered Number: 209799
Charity Number: CHY 10733
Charity Registration Number: 20027827**

RUHAMA – REPUBLIC OF IRELAND CONTENTS

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RUHAMA REFERENCE AND ADMINISTRATION DETAILS

Chair	Colm O'Dwyer
Directors	Mary Scully (resigned 12 February 2019) Ethna McDermott Myriam McLaughlin Donal Dunlop Jennie O'Reilly (resigned 9 April 2019) Karen McMenamin Colm O'Dwyer Noreen O'Shea Colm Bowden (resigned 24 February 2020) Dr Nusha Yonkova (appointed 14 May 2019) Billy Coman (appointed 18 June 2019) Suzanne Farrelly (appointed 17 September 2019) Dr Sam Gower (appointed 8 October 2019)
Chief Executive	Barbara Condon
Secretary	Karen McMenamin
Auditors	JPA Brenson Lawlor Brenson Lawlor House Argyle Square Morehampton Road Dublin 4
Bankers	Bank of Ireland Lower Baggot Street Dublin 2
Solicitors	McGrath McGrane Suite 323 The Capel Building Mary's Abbey Dublin 7
Business address	30/31 Camden Street Lower Dublin 2

RUHAMA DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2019

The Directors present their annual report and audited financial statements of Ruhama ("the company" or "the charity") for the year ended 31 December 2019.

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

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

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

OBJECTIVES AND ACTIVITIES

The principal activity of the company is to:

- a) Provide support services to women affected by prostitution and other forms of commercial sexual exploitation;
- b) Offer women assistance and opportunities to explore alternatives to prostitution;
- c) Work to change public attitudes, practices and policies which allow the exploitation of women through trafficking and prostitution

ACHIEVEMENTS AND PERFORMANCE

Frontline services

During 2019, Ruhama supported 415 individuals affected by prostitution and trafficking for the purpose of sexual exploitation, 354 through casework and 61 through our outreach van. This was up approximately 25% from the 313 individuals supported in 2018.

Casework involves a wide range of individual supports, advocacy, accompaniment and referral, and is based upon individual care plans which were developed to reflect each woman's own needs and priorities. Addressing the resulting psychological and physical harm of prostitution is generally a key component of casework.

RUHAMA DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2019

Awareness Raising & Advocacy:

In 2019, Ruhama worked to raise awareness of the impacts of prostitution & sex trafficking in a variety of ways.

Engagement with the general public: through mainstream media and Ruhama's social media (Website, Facebook, Twitter). Ruhama launched a new website in 2019.

Training including Garda human trafficking training and training for frontline professionals across multiple entities.

Awareness raising/Talks/Presentations: Ruhama staff delivered a range of presentations to schools, universities and advocacy groups during 2019.

Ruhama continued to participate as a core group member of the Turn Off the Red Light Campaign, and to engage with key stakeholders from across civil society to monitor the implementation of components of the Criminal Law (Sexual Offences) Act 2017 related to prostitution and trafficking.

Ruhama attended and participated in the UN 63rd Commission on the Status of Woman, Ruhama were a part of the Irish delegation and met with various members of the Irish Mission to the UN as part of this trip.

Ruhama organised a successful conference on prostitution and pornography in November 2019.

Representative Function

Ruhama was represented in 2019 at/on:

- EU Civil Society platform against Trafficking in Human Beings
- National Women's Council of Ireland
- Irish Observatory on Violence Against Women
- High Level Working Group supporting Implementation of the Criminal Law (Sexual Offences) Act 2017
- Monitoring Committee of the Second National Strategy on Domestic Sexual Gendered Based Violence
- South Inner City Drugs & Alcohol Task Force (SICLDATF) Treatment & Rehabilitation committee
- CAP International

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DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2019

FINANCIAL REVIEW

The directors report the following financial events during the year.

A summary of the financial outcome of Ruhama for 2019 (as set out in more detail in the Statement of Financial Activities) is as follows:

	2019	2018
	€	€
Income	931,914	768,656
Expenditure	<u>(849,582)</u>	<u>(756,721)</u>
Net income	82,332	11,935

The income of the organisation increased quite significantly for a variety of reasons including receipt of a bequest and funding for specific projects. Expenditure did not increase to the same extent and the organisation finished the year with a net income or surplus of approximately €80,000. This has been earmarked for a comprehensive service evaluation and development project and for recruitment of a qualified accountant as Head of Finance and Operations.

Funding

Ruhama received in excess of 55% of its funding from statutory sources in 2019. Funds were received from:

- (a) The Anti Human Trafficking Unit, Department of Justice & Equality
- (b) The HSE (HSE CH06)
- (c) The South Inner City Local Drugs Task Force (HSE CH07)
- (d) The Dormant Accounts Fund
- (e) The Gender Equality European Social Fund (ESF) & Programme for Employability Inclusion and Learning Operational Programme (PEIL) of the Department of Justice & Equality.

The remainder of Ruhama's funding is sourced through fundraising, donations and non- statutory grants.

The financial results for the year ended 31 December 2019 are shown in the Statement of Financial Activities on page 12 and are considered satisfactory by the Board.

Principle Risks and uncertainties:

Ruhama continued to face a number of risks and uncertainties in 2019. Reliance upon statutory funding which, in general, has to be applied for on a year to year basis (and may be cut at any time) is a risk. Retention of key staff in an improved economy and lack of capacity or room for growth in our current premises were other significant risks.

In 2019, work to address these risks and uncertainties were considered on an ongoing basis as agenda items at the Board and Management Team meetings throughout the year. It should be noted that the CEO of 10 years left to take up another position during 2019 and that a new CEO was recruited.

RUHAMA DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2019

The organisation held a material amount of deferred income as at the 31 December 2019. The importance of this was taken on by the board, and a budget was prepared which allows the company to decrease this risk in line with the donor agreements in place, and develop the programmes that are being delivered to its service users.

The COVID-19 pandemic clearly creates risks which could not have been anticipated in 2019. COVID-19 will, however, undoubtedly have a significant impact this year (2020). For Ruhama there are two significant Covid 19 risks (1) the risk that Ruhama will have to cease part of its activities, even for a short period of time as a result of government imposed lockdowns or similar measures and (2) the risk that statutory funding and/or donations will be cut due to Economic recession. The Directors are looking at these risks and, if the lockdown continues, will have to consider temporarily laying off staff, availing of government support measures where possible as well as cost cutting measures. At this time, however, Ruhama has not laid off or furloughed any members of staff and remains open for business. While face to face counselling and consultations cannot take place, Ruhama are providing Coronavirus emergency packs and offering many of our services remotely.

Budget controls:

A detailed budget is prepared in line with the Strategic Plan and is reviewed by the Audit, Finance & Governance Sub- Committee and the Board, and approved by the Board. Actual results and outcomes are compared against the budget to ensure alignment with the plan and to maintain tight budgetary control and value for money.

Reserves policy:

The Directors strive to ensure a minimum level of reserves equal to one Quarter (3 months) operating costs, as a matter of fiscal responsibility. Reserves were maintained at this level in 2019.

STRUCTURE, GOVERNANCE AND MANGEMENT

Governance:

Ruhama is a company limited by guarantee, not having a share capital. The company has a Constitution that was updated in accordance with the Companies Act 2014 in 2019.

The company conducts an annual appraisal of its own performance through staff appraisals, Board self-evaluation and engagement with other stakeholders including service users.

If the Company is wound up while an individual is a member, or within one year after the date on which he or she ceases to be a member, any contributions required may not exceed €1.

In 2019, the Ruhama Board of Directors met on ten occasions. There were also monthly meetings of sub - committees involving Board Members. The Board recruited four new Directors during 2019. Between the commencement of the 2019 financial year and the AGM held on the 13 May 2020, there were three director resignations.

Ruhama is on the journey to full compliance with the November 2018 Charities Governance Code.

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DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2019

Organisational Structure

Ruhama as a registered charity has a Board made up of volunteer Directors/Trustees.

The direction of operational activities is delegated to the managerial team made up of the CEO, Services Manager, Volunteer Manager and Policy and Communications Manager. The team in 2020 will be joined by the Head of Finance and Operations, in place of the Policy and Communications Manager.

Events since the year end

There have been no important events affecting the company since the year end that would impact the financial statements.

Political donations

There were no political donations made during 2019.

Transactions with Directors

There were no transactions with Directors during 2019.

Research & Development

There were no research and development costs during 2019.

Future Developments

The organisation is reviewing and re-assessing all services at the moment. We want to be sure we are providing the right services and that they are of the highest quality. We are also looking at providing services outside of Dublin and are in the process of setting up a service in the Midlands in collaboration with other service providers.

The organisation is exploring providing trauma support wraparound service regarding accommodation to victims of trafficking.

Exemption from disclosure

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

Funds held as custodian trustee on behalf of others

The charity does not hold any funds or other assets by way of custodian or trustees on behalf of others.

Accounting Records

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the charity's premises, 30/31 Camden Street Lower, Dublin 2.

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DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2019

Directors' compliance statement

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

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

Statement on relevant audit information

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

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

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

Auditors

JPA Brenson Lawlor were appointed as the company's auditor during the year, in accordance with section 383(1) of the Companies Act 2014.

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



Karen McMenamin
Director



Colm O'Dwyer
Director

Date: 13th May 2020

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DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2019

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by Chartered Accountants Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

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

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



Karen McMenamin
Director



Colm O'Dwyer
Director

Date: 13th May 2020

RUHAMA

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF RUHAMA

Opinion

We have audited the financial statements of Ruhama for the year ended 31 December 2019 which comprise the Statement of Financial Activities, Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF RUHAMA

(CONTINUED)

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report is consistent with the financial statements; and
- 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.

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

Responsibilities of director for the financial statements

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

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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF RUHAMA
(CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

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

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



Ian Lawlor
for and on behalf of JPA Brenson Lawlor

Date: 13th May 2020

Chartered Accountants
Statutory Audit Firm

Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

RUHAMA
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND
EXPENDITURE ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds €	Restricted funds €	Total 2019 €	Total 2018 €
Income					
<i>Donations and Legacies</i>					
Donations and fundraising income	4	162,899	-	162,899	93,264
<i>Income from charitable activities</i>	4				
Grants		-	765,600	765,600	675,392
<i>Other income</i>			3,415	3,415	-
Total income		162,899	769,015	931,914	768,656
Expenditure					
Expenditure on charitable activities		88,856	757,311	846,167	756,721
Other expenditure		-	3,415	3,415	-
Total expenditure	5	88,856	760,726	849,582	756,721
Net Income/ (Expenditure)		74,043	8,289	82,332	11,935
Transfers between funds		(1,881)	1,881	-	-
Net movements in funds for the year		72,162	10,170	82,332	11,935
<i>Reconciliation of Funds</i>					
Total Funds brought forward		223,057	5,534	228,591	222,132
Capital Funds Amortised		-	(5,475)	(5,475)	(5,476)
Other movement on Capital funds		-	(59)	(59)	-
Total Funds carried forward		295,219	10,170	305,389	228,591

RUHAMA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 €	2018 €
Surplus for the financial year	82,332	11,935
Total comprehensive income	82,332	11,935

RUHAMA
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2019

	Notes	2019 €	2018 €
Fixed assets			
Tangible assets	10	<u>13,057</u> 13,057	<u>5,691</u> 5,691
Current Assets			
Debtors	11	21,745	19,870
Cash at bank and in hand	14	<u>585,500</u> 607,245	<u>432,232</u> 452,102
Creditors: amounts falling due within One year	12	<u>(314,913)</u>	<u>(229,202)</u>
Net current assets		<u>292,332</u>	<u>222,900</u>
Total assets less current liabilities		305,389	<u>228,591</u>
Reserves and funds			
Accumulated funds – restricted reserves	18	10,170	5,534
Accumulated funds – unrestricted reserves	19	<u>295,219</u>	<u>223,057</u>
		<u>305,389</u>	<u>228,591</u>

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


 Karen McMenamin
 Director


 Colm O'Dwyer
 Director

Date: 13th May 2020

RUHAMA
STATEMENT OF CASH FLOW
FOR YEAR ENDED 31 DECEMBER 2019

	Notes	2019 €	2018 €
Net cash flows from operating activities	14	173,150	65,685
Cash flows from investing activities			
Payments for tangible fixed assets		(19,587)	(-)
Interest received		-	-
		<hr/>	<hr/>
Net cash flows from investing activities		153,563	65,685
		<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents		153,563	65,685
		<hr/> <hr/>	<hr/> <hr/>
Cash and cash equivalents at beginning of financial year		430,732	365,047
		<hr/> <hr/>	<hr/> <hr/>
Cash and cash equivalents at end of financial year		584,295	430,732
		<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2019

1. General Information

These financial statements comprising the Statement of Financial Activities, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes on pages 12-33 constitute the individual financial statements of Ruhama for the financial year ended 31 December 2019.

Ruhama is a charity limited by guarantee and not having a share capital, incorporated in the Republic of Ireland. The Registered Office is 30/31 Camden Street Lower, Dublin 1, which is also the principal place of business of the charity. The nature of the charity's operations and its principal activities are set out in the Directors' Report on pages 2-8.

Statement of Compliance

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

Currency

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

2. Going Concern

The charity is substantially dependent on discretionary income to cover its operating expenses and to meet its stated objectives as stated in the directors' report. Such income normally takes the form of grants, fees and other funding. The charity has secured commitments for most of its funding for 2020. The directors believe that income will continue at an adequate level for the foreseeable future so that the company can continue in operational existence. In these circumstances the financial statements are prepared on a going concern basis.

3. Accounting Policies

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

Basis of preparation

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

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NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2019

Fund Accounting

The following funds are operated by the charity:

Restricted Funds

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

Unrestricted Funds

General funds represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Income

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

Income is categorised under the following headings:

- Donations and legacies
- Income from charitable activities
- Investment Income

Donation and Legacies

Donations and other funding

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

Income from Charitable Activities

Grants and Donations

The charity receives government grants in respect of certain projects. Grants relating to expenditure on tangible fixed assets are credited to the Income Statement 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.

Investment income

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

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NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2019

3. Accounting Policies (continued)

Income (continued)

Donated Services and facilities

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

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

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

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

There was no donated service or facilities during the year ended 31 December 2019.

Expenditure Recognition

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

It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure.

Costs of raising funds

Cost of raising funds includes expenditure directly associated with generating fundraising income, including attracting voluntary income and grant income.

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

3. Accounting Policies (continued)

Expenditure on charitable activities

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

Other expenditure

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities and services of the charity. Support costs are allocated to expenditure on charitable activities. Costs relating to a particular project are allocated directly others are apportioned on an appropriate basis such as staff time.

Retirement benefit costs

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

Tangible fixed assets

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

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

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

3. Accounting Policies (continued)

Depreciation

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

Fixtures & Fittings	-	33.33% Straight line
Motor Vehicles	-	20% Straight line

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

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

Trade and other debtors

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

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

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

Impairment

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

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

3. Accounting Policies (continued)

Cash

Cash consists of cash on hand and demand deposits.

Trade and other creditors

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

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

Deferred Income

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

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

Financial Instruments

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

Judgements and key sources of estimation uncertainty

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

Going Concern

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

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

3. Accounting Policies (continued)

Comparative Figures

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

Employee benefits

When employees have rendered service to the charity, short-term employee benefits for example holiday pay to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Section 207 and 208 of the Tax Consolidation Act 1997, Charity No CHY 10733.

4. Income

	Unrestricted funds €	Restricted funds €	Total 2019 €	Total 2018 €
Donations and legacies				
<i>Donations and fundraising income</i>				
- Donations Received	162,899	-	162,899	93,264
Total	162,899	-	162,899	93,264
Income from charitable activities				
<i>Government grants & other funding</i>				
- Founders Fund	-	5,722	5,722	6,777
- HSE CHO6	-	118,824	118,824	118,824
- South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	-	100,824	100,824	100,824
- Loreto Foundation Fund	-	735	735	5,950
- Dormant Accounts Fund – Awareness Raising	-	2,822	2,822	3,611
- Department of Justice & Equality	-	27,500	27,500	1,000
- AD Fund	-	634	634	13,831
- The Gender Equality European Social Fund (ESF) & (PEIL) of the Department of Justice & Equality	-	65,605	65,660	59,371
- ICI Disrupt Demand	-	8,050	8,050	7,000
- APT Educational	-	1,463	1,463	264
- Cork Street Fund	-	35	35	305
- OLC Ireland Trust Fund (Childcare)	-	4	4	630

RHUAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

4. Income (continued)

	Unrestricted funds €	Restricted funds €	Total 2019 €	Total 2018 €
- AWCD (American Womens Club)	-	8,726	8,726	4,546
- Emergency Accommodation Fund	-	132	132	498
- AMRI Fund	-	477	477	2,201
- Dormant Account Fund - Education	-	833	833	16,309
- Giving Circle or IRL	-	-	-	1,569
- Tomar Trust	-	-	-	5,000
- UN Slavery Fund 2018	-	10,881	10,881	-
- Outreach Van Fund	-	2,151	2,151	-
- Autumn 2019 Conference	-	4,820	4,820	-
- Association Femme d'Europe	-	7,000	7,000	-
- Community Fund Ireland	-	8,172	8,172	-
- Community Grant- (South Inner City Local drugs & Alcohol Task Force)	-	1,500	1,500	-
- Anti Human Trafficking Unit Department of Justice & Equality	-	350,000	350,000	325,000
- DOC Education	-	2,775	2,775	-
- PayPal (Ed & Dev)	-	322	322	-
- HSE National Lottery Grant	-	7,124	7,124	-
- World Women's Day of Prayer	-	708	708	-
- Hilton Fund for Sisters	-	12,944	12,944	-
- Jesuit Education Fund	-	10,380	10,380	-
- Soroptimist Intl Dublin	-	5,944	5,834	-
- Other	-	(1,505)	(1,505)	1,882
Total	-	765,600	765,600	675,392
Other income				
- Maternity benefit	-	3,415	3,415	-
Total income	<u>162,899</u>	<u>769,015</u>	<u>931,914</u>	<u>768,656</u>

5. Expenditure

	2019 €	2018 €
Expenditure on charitable activities	849,582	756,721

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

6. Surplus on ordinary activities before taxation

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

	2019 €	2018 €
Depreciation of tangible assets	12,221	5,691
Audit Remuneration (including VAT)		
-Audit Fees	5,000	3,690
	<u> </u>	<u> </u>

7. Directors' remuneration and transactions

No Directors who served during the year, received any remuneration or expenses from the charity.

Key Management Personnel

Key management personnel include the Chief Executive. During 2019 there was a change in CEO, with the appointment being made in July. The combined Chief Executive's salary for the year was €75,771, this consisted of gross pay, employer PRSI and an employer defined pension contribution.

8. Staff costs

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

	2019	2018
All employees	14	14
	<u> </u>	<u> </u>
Their aggregate remuneration comprised:		
	2019	2018
	€	€
Wages and salaries	494,571	461,908
Social security costs	53,218	50,417
Pension Costs	18,725	21,725
	<u> </u>	<u> </u>
	566,514	534,050
	<u> </u>	<u> </u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

All the amounts stated above were treated as an expense of the company in the financial year. No amount was capitalised into assets. Holiday pay is not provided for as a liability at the end of the year as annual leave is not allowed to be carried forward unless exceptional circumstances arise.

Including the CEO, the following number of employees received total employee benefits (excluding employer pension costs) for the reporting period of more than €60,000:

Salary Band	2019	2018
€60,000 – €70,000	1	1
	<u> </u>	<u> </u>

9. Retirement benefit information

Retirement benefit costs

	2019	2018
	€	€
Retirement benefit charge	18,725	21,725
	<u> </u>	<u> </u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

10. Tangible fixed assets

	Fixtures & Fittings €	Motor vehicles €	Total €
Cost or valuation:			
At 1 January 2019	25,242	27,532	52,774
Additions	19,587	-	19,587
	<hr/>	<hr/>	<hr/>
At 31 December 2019	44,829	27,532	72,361
	<hr/>	<hr/>	<hr/>
Depreciation:			
At 1 January 2019	25,026	22,057	47,083
Charge for financial year	6,746	5,475	12,221
	<hr/>	<hr/>	<hr/>
At 31 December 2019	31,772	27,532	59,304
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2019	13,057	-	13,057
	<hr/>	<hr/>	<hr/>
At 31 December 2018	216	5,475	5,691
	<hr/>	<hr/>	<hr/>

The directors have considered the value of the fixed assets as at the 31 December 2019 and they provide for impairment if necessary, there is no impairment required in 2019. (2018: Nil).

Motor Vehicles relates to an outreach van which is used to provide charitable services, there is no other motor vehicles in this charity.

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

11. Debtors

	2019 €	2018 €
Other Debtors	8,333	8,333
Prepayments	13,412	11,537
	<u>21,745</u>	<u>19,870</u>

Other debtors for 2019 relates to a rent deposit paid for the use of the business address at 30/31 Camden Street Lower, Dublin 2.

12. Creditors: amounts falling due within one year

	2019 €	2018 €
Credit Card	1,205	1,500
Trade creditors	9,012	28,941
Deferred income	287,532	190,851
Other Creditor- PAYE/PRSI	12,160	2,970
Accruals	5,004	4,940
	<u>314,913</u>	<u>229,202</u>

The total deferred income to 2020 relates to:

1. Jesuit Education Fund in the amount of €29,620 to support education. This grant relates to future years expenditure.
2. An amount of €63,311 from The Gender Equality European Social Fund (ESF) & (PEIL) of the Department of Justice & Equality . This grant relates to future years expenditure.
3. Department of Justice and Equality – Awareness raising project, in the amount of €68,550
4. Ann Pratt Fund, in the amount of €45,000
5. Founders Fund, in the amount of €13,474.
6. Soroptimist Intl Dublin in the amount of €6,676 to support women and be involved with bettering the lives of women.
7. Provision for IT CRM/Database etc in the amount of €17,335. This funding relates to future years expenditure regarding the charity's CRM/database development.
8. Other grants in the amount of €43,566 which relates to future years expenditure.

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

13. Net cash flows from operating activities

	2019 €	2018 €
Surplus for the financial year	82,332	11,935
Depreciation on tangible assets	12,221	5,691
Amortisation in relation capital grant	(5,475)	(5,476)
Increase in deferred income	96,681	68,107
(Increase) in debtors	(1,875)	(10,117)
(Decrease)/ Increase in creditors	(10,734)	(4,455)
	<u>173,150</u>	<u>65,685</u>
Net cash inflow from operating activities	<u>173,150</u>	<u>65,685</u>

14. Components of cash and cash equivalents

	2019 €	2018 €
Deposit Account	181,219	167,583
Donations Account	263,661	141,623
Current Account	139,893	122,758
Petty Cash Account	168	268
Prepaid Card	559	-
	<u>585,500</u>	<u>432,232</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

15. Events after the end of the financial year

There were no post balance sheet events which require disclosure.

16. Related Parties

There were no related party transactions identified during the year.

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

17. Grant Disclosures

The charity received the following grants and they are disclosed in line with the circular 13/2014 issued by the Department of Public Expenditure and Reform.

	a) Name of Grantor	b) Actual Name of each Individual Grant	c) Purpose for which funds are applied	d) Amount and Term of the total grant awarded	e) The amount of the grant taken to final income in the financial statement	f) Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future instalments
1	The Gender Equality European Social Fund (ESF) & Programme for Employability Inclusion and Learning Operational Programme (PEIL) of the Department of Justice & Equality	ESF/PEIL Bridge to Work Project 2018-2020	Opportunities for work	€71,573 Term: 1 Jan 2018 - 2020	€65,605	Bridge to Work Project 2018-2020 Reporting as set out in Grant Agreement
2	Community Grant- (South Inner City Local drugs & Alcohol Task Force)	Community Grant	Support Services for women in prostitution experiencing issues with drug and alcohol misuse. Training costs	€1,500	€1,500	Reporting as set out in Grant Agreement
3	HSE National Lottery Fund 2019	HSE – National Lottery Fund	Training: towards Capacitar training course 2019	€8,480 Term: 2019	€7,124	Reporting as set out in Grant Agreement

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

17. Grant Disclosures continued

	a) Name of Grantor	b) Actual Name of each Individual Grant	c) Purpose for which funds are applied	d) Amount and Term of the total grant awarded	e) The amount of the grant taken to final income in the financial statement	f) Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future instalments
4	Anti Human Trafficking Unit of the Department of Justice & Equality	Anti- Human Trafficking Unit (AHTU)	Services and advocacy for victims of prostitution and sex trafficking. Staff and some core running costs.	€350,000 Term: 2019	€350,000	Reporting as set out in Grant Agreement
5	HSE CHO6.	HSE CHO6 – Social Inclusion	Staff Costs and a small portion of core running costs.	€118,824 Term: 2019	€118,824	Reporting as set out in Grant Agreement
6	HSE CHO7 (South Inner City Local Drugs & Alcohol Task Force)	HSE CHO7 Addiction Services	Support Services for women in prostitution experiencing issues with drug and alcohol misuse. Staff costs.	€100,824 Term: 2019	€100,824	Reporting as set out in Grant Agreement
7	Department of Social Protection	Maternity Leave Benefit	Maternity Leave Assistance	€3,415	€3,415	Reporting as set out in Grant Agreement
8	Department of Justice and Equality – Awareness raising project	Awareness raising project	Raise awareness	€96,050	€27,500	Reporting as set out in Grant Agreement
G) Employee Benefits, excluding Employer Pension Costs				Overall figure for Total Employer Pension Contributions		
We do not provide any employee benefits other than Employer Pension contributions				€18,725		

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

18. Restricted Funds

	1 Jan 2019	Income	Expenditure	Transfer Unrestricted	31 Dec 2019
	€	€	€	€	€
Project					
Dormant Accounts Awareness Raising	-	2,822	(2,822)	-	-
Anti Human Trafficking Unit					
Department of Justice & Equality	-	350,000	(350,000)	-	-
Provision for IT Website	-	8,050	(8,050)	-	-
Soroptimist Intl Dublin	-	5,944	(5,864)	-	80
DOC Education 2019	-	2,775	(2,775)	-	-
Loreto Foundation Fund	-	735	(735)	-	-
APT	-	1,463	(1,463)	-	-
Hilton Sisters Fund	-	12,944	(12,944)	-	-
Van Fund	5,534	-	(5,534)	-	-
Cork Street Fund	-	35	(35)	-	-
OLC Ireland Trust Fund	-	4	(4)	-	-
Outreach Van Fund	-	2,151	(2,151)	-	-
Training/Speakers	-	(1,505)	(376)	1,881	-
Founders Fund	-	5,722	(5,722)	-	-
AWCD	-	8,726	(8,726)	-	-
Emergency Accommodation Fund	-	132	(132)	-	-
Maternity benefit	-	3,415	(3,415)	-	-
ESF/PEIL Bridge to Work	-	65,605	(65,605)	-	-
AMRI Fund	-	477	(477)	-	-
AD Fund	-	634	(634)	-	-
Dormant Fund	-	833	(833)	-	-
Community Grant	-	1,500	(1,500)	-	-
Jesuit Education Fund	-	10,380	(10,380)	-	-
HSE National Lottery Grant	-	7,124	(7,124)	-	-
UN Slavery Fund 2018	-	10,881	(10,881)	-	-
Community Foundation of Ireland	-	8,171	(3,059)	-	5,112
PayPal (Ed & Dev)	-	322	(322)	-	-
World Women's Day of Prayer	-	708	(420)	-	288
DJE Awareness Raising	-	27,500	(27,500)	-	-
HSE CHO6	-	118,824	(118,824)	-	-
HSE CHO7	-	100,824	(100,824)	-	-
Autumn 2019 Conference	-	4,820	(4,820)	-	-
Association Femme d'Europe	-	7,000	(2,310)	-	4,690
Total	5,534	769,015	(766,260)	1,881	10,170

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2019

19. Unrestricted Funds current year

	1 Jan 2019	Income	Expenditure /Transfer	31 Dec 2019
	€	€	€	€
Unrestricted funds	223,057	162,899	(90,737)	295,219
Total unrestricted funds	223,057	162,899	(90,737)	295,219

20. Accumulated Funds

	2019 €	2018 €
At the beginning of the year	228,591	222,132
Capital funds amortised	(5,534)	(5,476)
Surplus for the year	82,332	11,935
At the end of the year	<u>305,389</u>	<u>228,591</u>

21. Capital Grants

At 1 January 2019	5,534	11,010
Released in the year	(5,534)	(5,476)
At 31 December 2019	<u>=</u>	<u>5,534</u>

Capital grants were received for the purchase and fit-out of an Outreach Van.

22. Contingent Liabilities

There were no contingent liabilities as at the 31st December 2019. (2018: Nil).

23. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 13th May 2020.

Ruhama
Management Information
(These pages do not form part of the statutory financial statements)

RUHAMA

(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

Appendix one- Income

	Unrestricted funds €	Restricted funds €	Total 2019 €	Total 2018 €
Donations and legacies				
<i>Donations and fundraising income</i>				
- Donations Received	<u>162,899</u>	-	<u>162,899</u>	<u>93,264</u>
Total	162,899	-	162,899	93,264
Income from charitable activities				
<i>Grants & Other Funding</i>				
- Founders Fund	-	5,722	5,722	6,777
- Anti Human Trafficking Unit Department of Justice & Equality	-	350,000	350,000	325,000
- HSE CHO6	-	118,824	118,824	118,824
- South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	-	100,824	100,824	100,824
- Loreto Foundation Fund	-	735	735	5,950
- Dormant Accounts Fund – Awareness Raising	-	2,822	2,822	3,611
- Department of Justice & Equality	-	27,500	27,500	1,000
- AD Fund	-	634	634	13,831
- The Gender Equality European Social Fund (ESF) & (PEIL) of the Department of Justice & Equality	-	65,605	65,605	59,371
- ICI Disrupt Demand	-	8,050	8,050	7,000
- APT Educational	-	1,463	1,463	264
- Cork Street Fund	-	35	35	305
- OLC Ireland Trust Fund (Childcare)	-	4	4	630
- AWCD (American Womens Club)	-	8,726	8,726	4,546
- Emergency Accommodation Fund	-	132	132	498
- AMRI Fund	-	477	477	2,201
- Dormant Account Fund - Education	-	833	833	16,309
- Giving Circle or IRL	-	-	-	1,569
- Tomar Trust	-	-	-	5,000
- UN Slavery Fund 2018	-	10,881	10,881	-
- Outreach Van Fund	-	2,151	2,151	-
- Autumn 2019 Conference	-	4,820	4,820	-
- Association Femme d'Europe	-	7,000	7,000	-
- Community Fund Ireland	-	8,172	8,172	-
- Community Grant	-	1,500	1,500	-
- DOC Education	-	2,775	2,775	-
- PayPal (Ed & Dev)	-	322	322	-
- HSE National Lottery Grant	-	7,124	7,124	-
- World Women's Day of Prayer	-	708	708	-
- Hilton Fund for Sisters	-	12,944	12,944	-
- Jesuit Education Fund	-	10,380	10,380	-
- Soroptimist Intl Dublin	-	5,944	5,944	-
- Other	-	<u>(1,506)</u>	<u>(1,506)</u>	<u>1,882</u>

RUHAMA
(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
Appendix one- Income continued

Total	-	765,600	765,600	675,392
Other income				
- Maternity benefit	-	3,415	3,415	-
Total income	<u>162,899</u>	<u>769,015</u>	<u>931,914</u>	<u>768,656</u>

RUHAMA**(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)****Appendix two- Expenditure on charitable activities**

	Unrestricted funds €	Restricted funds €	Total 2019 €	Total 2018 €
Charitable Activities				
Expenditure on charitable activities				
- Wages & Salaries	13,954	480,617	494,571	440,466
- Employer's PRSI	-	53,218	53,218	50,417
- Staff pension costs defined contribution	7,932	10,793	18,725	43,167
- Staff recruitment costs	1,837	2,212	4,049	5,149
- Staff training	6,664	4,270	10,934	7,495
- Rent	-	49,992	49,992	46,978
- Reallocation Expenses	-	-	-	7,067
- Offsite File Storage	95	-	95	142
- Motor Running Expenses	8,641	6,582	15,223	16,717
- Power, light & heat	1,900	2,762	4,662	4,506
- Service Users Related Expenses	4,527	57,657	62,184	50,116
- Translations	465	2,413	2,878	2,278
- Telecommunications	3,011	4,135	7,146	6,579
- Printing & Stationery	7,655	3,255	10,910	5,491
- Sundry Expenses	150	175	325	623
- Property repairs & maintenance	2,935	88	3,023	2,417
- Legal & professional fees	1,736	5,676	7,412	14,102
- Audit fees	-	5,000	5,000	3,690
- Professional subscriptions	2,047	-	2,047	2,776
- Cleaning	8,946	95	9,041	7,763
- Bank charges	488	-	488	515
- Insurance	8,016	-	8,016	5,470
- Computer running costs	4,745	27,939	32,684	26,512
- Fundraising & awareness	1,377	35,421	36,798	6,070
- Amortisation	(5,475)	-	(5,475)	(5,476)
- Depreciation	<u>7,210</u>	<u>5,011</u>	<u>12,221</u>	<u>5,691</u>
Total Charitable Activities	<u>88,856</u>	<u>757,311</u>	<u>846,167</u>	<u>756,721</u>
Other				
- Maternity benefit	-	3,415	3,415	-
Total Expenditure	<u>88,856</u>	<u>760,726</u>	<u>849,582</u>	<u>756,721</u>

