

RUHAMA

**Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022**

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RUHAMA REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Ian Carter- Chair Declan Daly (Appointed 6 April 2022) Dr. Samuel Gower Pauline Houlihan (Appointed 6 April 2022) Carolann Minnock Donagh O'Farrell – Treasurer Noreen O'Shea (Resigned 7 September 2022) Billy Coman (Resigned 13 July 2022) Dr Gabriel Fitzpatrick (Resigned 28 January 2022) Nóra Ní Loinsigh - Secretary (Resigned 26 January 2022)
Company Secretary	Sam Gower (Appointed 13 July 2022) Nora Ni Lionsigh (Resigned 26 January 2022)
Charity Number	10733
Charities Regulatory Authority Number	20027827
Company Number	209799
Registered Office and Principal Address	4 Castle Street Dublin 2 D02EY44 Republic of Ireland
Auditors	Donal Ryan & Associates Chartered Certified Accountants and Statutory Auditor 34 Manor Street Dublin 7 Republic of Ireland
Bankers	Bank of Ireland Lower Baggot Street Dublin 2 D02 Y754 Republic of Ireland
Solicitors	Holmes Solicitors Suite 1 Bishopsgate Henry Street Limerick Co. Limerick V94 K5R6 Ireland

RUHAMA

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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 2022.

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 company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of RUHAMA present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company 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.

The company is limited by guarantee not having a share capital.

Structure, Governance and Management

Structure

Ruhama is a registered charity which has a voluntary Board made up of Directors/Trustees.

The direction of operational activities is delegated to the managerial team made up the CEO, Service Manager, and Head of Finance and Operations.

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 2014 in 2019.

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

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 2022, the Ruhama Board of Directors met on seven occasions. There were also five meetings of the Audit, Finance & Governance sub-committee. The Board recruited two new Directors during 2022.

Ruhama is fully compliant with the Charities Governance Code.

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €668,573 (2021 - €494,645) and liabilities of €415,772 (2021 - €246,344). The net assets of the company have increased by €4,500.

Reserves Position and 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 2022.

RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Principal Risks and Uncertainties

Ruhama maintains a Risk Register comprising all organisational and financial risks as identified by the CEO, Head of Finance & Operations, and the Service Manager. The register documents the likelihood and severity of risks and mitigation controls. It also documents the testing of controls, and residual risk post mitigation and actions required. The Risk Register is reviewed and updated regularly and submitted to the Audit, Finance & Governance Committee and Board of Trustees for further review and discussion.

At the date of signing these accounts there are no long-term risks or uncertainties.

Future Developments

The directors are not expecting to make any significant changes in the nature of the business soon. At the time of approving the financial statements, the company remains exposed to the effects of the far-reaching global ramification of the War in Ukraine. Ruhama continues to monitor events and consider any potential impact arising from the war on service provision, finances, and operations. In planning its future activities, the directors are confident that developments after the balance sheet date will not affect the value of assets and liabilities. Ruhama have considered the likelihood of the continuing financial impact from an economic downturn, inflation and energy costs which has been quantified in the organisational budget for 2023.

Directors and Secretary

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

Ian Carter- Chair
Declan Daly (Appointed 6 April 2022)
Dr. Samuel Gower
Pauline Houlihan (Appointed 6 April 2022)
Carolann Minnock
Donagh O'Farrell – Treasurer
Noreen O'Shea (Resigned 7 September 2022)
Billy Coman (Resigned 13 July 2022)
Dr Gabriel Fitzpatrick (Resigned 28 January 2022)
Nóra Ní Loinsigh - Secretary (Resigned 26 January 2022)

In accordance with the Constitution, the directors retire when term of office is complete and, being eligible, offer themselves for re-election for one further term.

The secretaries who served during the financial year were;

Sam Gower (Appointed 13 July 2022)
Nora Ní Lionsigh (Resigned 26 January 2022)

Staff Training and Development

Ruhama staff delivered a range of training sessions in 2022 to inform and develop a more in-depth understanding of sex trafficking and prostitution in Ireland. Training in Know Sex Trafficking, Garda Training, Selling Sex in Ireland, Supporting Women affected by sexual exploitation, Human trafficking for sexual exploitation, Trafficking Training (Ukraine Reception Centres) and Child Sex Trafficking Training was provided to over 840 participants.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Ruhama subscribes to and is compliant with the following:

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

Events After the Balance Sheet

At the time of approving the financial statements the board are confident that there will not be a material impact on the future viability of the company.

Exemptions 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 other.

RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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.

Activity in 2022

Frontline Services

Ruhama supported 233 service users, (89 Victims of Trafficking) through casework. 954 one-to-one appointments were conducted, and service users were supported across a myriad of processes including health, legal, crisis/emotional, immigration, and Garda reporting. Service users were also accompanied to appointments including to the Women's Health Service, IPO, and the Gardai.

Education & Development includes specific training addressing service user's immediate education needs. During 2022, 205 service users (105 Victims of Trafficking) accessed the programme. The team provided 1,555 one-to-one sessions which included mentoring, tutoring, guidance counselling, assessments, and reviews.

97 service users participated in education and training classes. Courses delivered included ICT/CODEC classes, Shaping your Future, Social Media, Coding Skills for Basic Website Design and Succeed at College.

Service User Engagement

Survivor voice is central to Ruhama's work. We have developed this through service user engagement, peer mentoring programme, training, and supporting survivors for public speaking. In 2022, 89 service users participated in service user engagement groups through peer support, SERP focus group workshops, Irish Legislation information evening, service user engagement group sessions, direct provision women's support group and the Intercultural group.

Our Peer Mentoring Pilot Programme was completed in 2022 and will be externally evaluated in 2023.

Counselling/Trauma Therapy

Trauma Therapy is an essential element of healing and recovery from sexual violence and sexual exploitation. Ruhama developed and expanded its Trauma Therapy provision in 2022 to meet the ongoing increase in referrals. In 2022, 79 service users (44 Victims of Trafficking) attended 674 one-to-one appointments. This service will be further developed in 2023, incorporating group therapy as part of the programme on offer.

Bridge to Work

Bridge to work assists service users with access to work and employment-based opportunities. Service users are supported through job coaching, CV and interview preparation, and on the-job mentoring. Volunteer and paid work placements are also facilitated. In 2022, 102 service users (55 Victims of Trafficking) were supported on the programme including courses. 393 one-one meetings were conducted, 32 service users gained employment and 59 service users participated in career workshops.

Outreach

Ruhama provides outreach and inreach to hard-to-reach cohorts and Ukraine nationals via direct provision and reception centres, addiction, and homeless services. In 2022, the outreach team engaged with 142 service users through outreach and inreach clinics and attended 26 inter-agency meetings with relevant entities.

Seeking Safety

Seeking Safety Ireland is a national pilot of multi agencies delivering Seeking Safety. It is a coping skills approach to helping individuals attain safety from trauma and/or addiction paying particular attention to those experiencing Domestic, Sexual and Gender Based Violence. This programme was developed towards the end of 2022 and Ruhama will commence the delivery of groups in Q1 2023.

RUHAMA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Awareness Raising & Advocacy

In December 2022 Ruhama delivered its International Conference in partnership with SERP on Breaking the Silence: 'Examining the hidden sexual violence and sexual exploitation of women in the Irish and global sex trade'. The conference aimed to influence positive change in knowledge and understanding of the impact of prostitution, trafficking, and sexual exploitation. It gave voice to people who were impacted through contributions from survivors. The conference included 24 speakers including Minister of State James Brown, 3 international speakers and 4 survivor speakers.

Ruhama made several policy submissions and attended a number of advocacy meetings throughout 2022 regionally, nationally, and internationally. Submissions included the third National Strategy on Domestic, Sexual and Gender-Based Violence and on the third draft of the National Action Plan to Prevent and Combat Human Trafficking. Ruhama presented at the EU parliament group meeting on the regulation of prostitution in the EU and attended and participated at the European Women's Lobby Brussels call meetings, and EU network of national rapporteurs and equivalent mechanisms and civil society platform against trafficking in human beings in Brussels.

Fundraising Event

In 2022 Ruhama were one of the chosen charities by the Lord Mayor Alison Gilliland to be a beneficiary of the Lord Mayors Charity Ball. The event was a huge success and raised in excess of €43k for Ruhama.

Government Department Circulars

Ruhama is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

Auditors

The auditors, Donal Ryan & Associates, (Chartered Certified Accountants) 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.

Compliance Statement

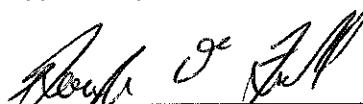
The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:"


- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the financial year

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 4 Castle Street, Dublin 2, D02EY44.

Approved by the Board of Directors on 31/5/2023 and Signed on Its Behalf by:


Donagh O'Farrell - Treasurer
Director


Ian Carter - Chair
Director

RUHAMA

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure 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:

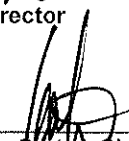
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

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 net income or expenditure of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 31/5/2023 and Signed on Its Behalf by:


Donagh O'Farrell - Treasurer
Director


Ian Carter - Chair
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of RUHAMA

Report on the Audit of the Financial Statements

Opinion

We have audited the company financial statements of RUHAMA for the financial year ended 31 December 2022 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", applying Section 1A of that Standard 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 company as at 31 December 2022 and of its surplus 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the 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 described below 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 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 3 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 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

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of RUHAMA

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' 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 company. 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 8, 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 company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the 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 company'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 company 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.

INDEPENDENT AUDITOR'S REPORT to the Members of RUHAMA

The Purpose of Our Audit Work and to Whom We Owe Our Responsibilities

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

Donal Ryan FCCA AITI

For and on Behalf of

DONAL RYAN & ASSOCIATES

Chartered Certified Accountants and Statutory Auditor

34 Manor Street

Dublin 7

Republic of Ireland

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RUHAMA

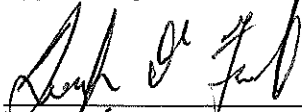
STATEMENT OF FINANCIAL ACTIVITIES

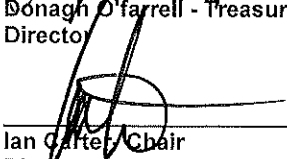
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Donations and legacies	4.1	72,965	-	72,965	68,548	-	68,548
Charitable activities	4.2	-	1,135,770	1,135,770	-	1,016,810	1,016,810
Other income	4.3	360	3,750	4,110	349	-	349
Total Income		73,325	1,139,520	1,212,845	68,897	1,016,810	1,085,707
Expenditure							
Charitable activities	5.1	76,363	1,135,232	1,211,595	44,598	1,030,795	1,075,393
Other expenditure	5.2	(7,000)	3,750	(3,250)	-	-	-
Total Expenditure		69,363	1,138,982	1,208,345	44,598	1,030,795	1,075,393
Net Income/(Expenditure)		3,962	538	4,500	24,299	(13,985)	10,314
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		3,962	538	4,500	24,299	(13,985)	10,314
Reconciliation of Funds							
Balances brought forward at 1 January 2022	17	261,786	(13,485)	248,301	237,487	500	237,987
Balances Carried Forward at 31 December 2022		265,748	(12,947)	252,801	261,786	(13,485)	248,301

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 _____ and Signed on Its Behalf by:


Donagh O'Farrell - Treasurer
Director


Ian Carter - Chair
Director

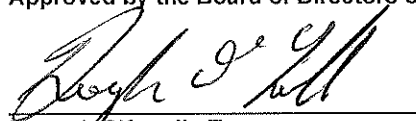
RUHAMA BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	10	36,245	13,645
Current Assets			
Debtors	11	55,649	38,482
Cash at bank and in hand		576,679	442,518
		632,328	481,000
Creditors: Amounts Falling Due within One Year	12	(378,351)	(211,799)
Net Current Assets		253,977	269,201
Total Assets Less Current Liabilities		290,222	282,846
Long Term Deferred Income	14	(37,421)	(34,545)
Net Assets		252,801	248,301
Funds			
Restricted trust funds		(12,947)	(13,485)
General fund (unrestricted)		265,748	261,786
Total Funds	17	252,801	248,301

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 30/5/2023 and Signed on Its Behalf by:


Donagh O'farrell - Treasurer
Director


Ian Carter - Chair
Director

RUHAMA
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash Flows from Operating Activities			
Net movement in funds		4,500	10,314
Adjustments for:			
Depreciation		25,246	15,293
Gains and losses on disposal of fixed assets		(7,000)	-
		<u>22,746</u>	<u>25,607</u>
Movements in working capital:			
Movement in debtors		(17,167)	13,248
Movement in creditors		166,552	25,401
		<u>172,131</u>	<u>64,256</u>
Cash Flows from Investing Activities			
Payments to acquire tangible assets		(47,847)	(6,918)
Receipts from sales of tangible assets		7,000	-
		<u>(40,847)</u>	<u>(6,918)</u>
Cash Flows from Financing Activities			
Other movements		1	-
Long term Deferred Income		2,876	24,545
		<u>2,877</u>	<u>24,545</u>
Net cash generated from financing activities		<u>2,877</u>	<u>24,545</u>
Net Increase in Cash and Cash Equivalents		<u>134,161</u>	<u>81,883</u>
Cash and Cash Equivalents at 1 January 2022		<u>442,518</u>	<u>360,635</u>
Cash and Cash Equivalents at 31 December 2022	19	<u><u>576,679</u></u>	<u><u>442,518</u></u>

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

RUHAMA is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 4 Castle Street, Dublin 2, D02EY44, Republic of Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared 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".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of Compliance

The financial statements of the company for the financial year ended 31 December 2022 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", applying Section 1A of that Standard.

Fund Accounting

The following are the categories of funds maintained:

Restricted Funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company. Expenditure which meets these criteria is allocated to the fund.

Unrestricted Funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the 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.

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income is categorised under the following headings:

- Donations and legacies;
- Income from charitable activities; and
- Investment income.

Donations and Legacies

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

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Investment Income

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

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 33.33% Straight line
Motor vehicles	- 20% Straight line

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 company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at Bank and in Hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

The company is a revenue approved charity and is therefore exempt from corporate taxation in accordance with sections 207,208 and related sections, of the Taxes Consolidation Act 1997, as amended.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

4. INCOME				
4.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Donations received	59,035	-	59,035	68,548
Fundraising Income	13,930	-	13,930	-
	<u>72,965</u>	<u>-</u>	<u>72,965</u>	<u>68,548</u>
4.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Dept of Justice - Victims of Crime Grant	-	705,217	705,217	609,868
HSE Social Inclusion CHO6	-	118,823	118,823	118,824
South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	-	113,284	113,284	100,824
Dept of Justice - Bridge to Work	-	64,589	64,589	45,890
Dept of Justice - Outreach Grant	-	41,971	41,971	-
Dept of Justice - Premises Grant	-	22,292	22,292	50,545
Community Foundation of Ireland OLC 21/22	-	20,136	20,136	1,840
Irish Human Rights and Equality Commission	-	12,700	12,700	-
Ann Pratt Fund	-	6,524	6,524	90
HSE Seeking Safety Programme	-	5,936	5,936	-
HSE National Lottery Grant 2022	-	5,115	5,115	-
Provision for IT - Donations	-	3,984	3,984	4,718
Community Foundation of Ireland IT Grant	-	2,500	2,500	-
HSE Whiteboard Capital Grant	-	2,399	2,399	-
Community Foundation of Ireland OLC 20/21	-	2,243	2,243	9,945
Dept of Integration - Community Integration Fund	-	1,905	1,905	3,950
Other small grants	-	1,821	1,821	1,186
RTÉ Comic Relief Grant	-	1,178	1,178	16,823
HSE National Lottery Grant 2021	-	1,251	1,251	4,603
Community Foundation of Ireland Outreach Grant	-	1,088	1,088	-
ICI Beyond Exploitation	-	590	590	-
Community Foundation of Ireland Peer Mentoring Grant	-	224	224	-
Jesuit Education Fund	-	-	-	12,280
Dublin City Council	-	-	-	8,641
Soroptimist Intl Dublin	-	-	-	7,566
JTI - Education & Development	-	-	-	7,000
Dept of Justice - Trafficking Training	-	-	-	6,500
Community Foundation of Ireland Education Fund	-	-	-	2,287
World Womens Day of Prayer	-	-	-	2,000
Daughters of Charity Fund	-	-	-	1,202
Community Foundation of Ireland Xmas Hampers	-	-	-	128
Loreto Foundation Fund	-	-	-	100
	<u>-</u>	<u>1,135,770</u>	<u>1,135,770</u>	<u>1,016,810</u>
4.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Maternity Benefit	-	3,750	3,750	-
Other	360	-	360	349
	<u>360</u>	<u>3,750</u>	<u>4,110</u>	<u>349</u>

5. EXPENDITURE

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

5.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Staff costs	798,663	-	-	798,663	707,934
Staff recruitment and training	18,443	-	-	18,443	24,708
Motor expenses	238	-	-	238	-
Service Users Programme Costs	47,280	-	-	47,280	37,142
Office Furniture/Equipment	17,774	-	-	17,774	61,633
Repairs and maintenance	7,225	-	-	7,225	1,547
Legal and professional fees	40,418	-	-	40,418	28,662
Insurance	8,273	-	-	8,273	13,680
Computer & IT Costs	34,066	-	-	34,066	23,424
Fundraising	2,767	-	-	2,767	-
Campaign Costs & Awareness	47,598	-	-	47,598	52,893
Depreciation	25,246	-	-	25,246	15,293
Bank Charges	243	-	-	243	213
Rent payable	90,854	-	-	90,854	64,473
Revised Office Expenses	59,876	-	-	59,876	38,769
Governance Costs (Note 5.3)	-	-	12,631	12,631	5,022
	<u>1,198,964</u>	<u>-</u>	<u>12,631</u>	<u>1,211,595</u>	<u>1,075,393</u>
5.2 OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Maternity Benefit	3,750	-	-	3,750	-
Surplus on disposal of tangibles	(7,000)	-	-	(7,000)	-
	<u>(3,250)</u>	<u>-</u>	<u>-</u>	<u>(3,250)</u>	<u>-</u>
5.3 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Audit	-	-	12,631	12,631	5,022
5.4 SUPPORT COSTS			Governance Costs €	2022 €	2021 €
Audit fee			<u>12,631</u>	<u>12,631</u>	<u>5,022</u>
6. ANALYSIS OF SUPPORT COSTS				2022 €	2021 €
Audit fee				<u>12,631</u>	<u>5,022</u>
7. NET INCOME				2022 €	2021 €
Net Income Is Stated After Charging/(Crediting):					
Depreciation of tangible assets				25,246	15,293
(Surplus) on disposal of tangible fixed assets				(7,000)	-
Auditor's remuneration:					
- audit services				<u>12,631</u>	<u>5,022</u>

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

8. EMPLOYEES AND REMUNERATION

Number of Employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2022 Number	2021 Number
All employees	20	17
The staff costs comprise:	2022 €	2021 €
Wages and salaries	696,123	619,986
Social security costs	74,309	65,528
Pension costs	28,231	22,420
	798,663	707,934

9. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€70,000 - €80,000	1	1

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2022	74,640	27,532	102,172
Additions	47,847	-	47,847
Disposals	-	(20,725)	(20,725)
At 31 December 2022	122,487	6,807	129,294
Depreciation			
At 1 January 2022	60,995	27,532	88,527
Charge for the financial year	25,247	-	25,247
On disposals	-	(20,725)	(20,725)
At 31 December 2022	86,242	6,807	93,049
Net Book Value			
At 31 December 2022	36,245	-	36,245
At 31 December 2021	13,645	-	13,645

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

11. DEBTORS	2022	2021
	€	€
Prepayments	10,839	10,881
Accrued Income	44,810	27,601
	<u>55,649</u>	<u>38,482</u>
12. CREDITORS	2022	2021
Amounts Falling Due within One Year	€	€
Taxation and social security costs	23,543	18,543
Other creditors	26,920	30,318
Pension accrual	5,946	5,577
Accruals	30,936	16,290
Deferred Income	291,006	141,071
	<u>378,351</u>	<u>211,799</u>
13. DEFERRED INCOME		
The total current deferred income to 2022 relates to:		
	2022	2021
	€	€
Dept of Justice - Outreach Ukraine Grant	121,325	-
Community Foundation of Ireland	63,214	20,136
Fundraising and Donations	41,368	33,162
Ann Pratt Fund	37,879	44,404
Dept of Justice – Campaign Seed Funding	7,380	-
HSE National Lottery Grant	4,646	125
RTE Comic Relief Fund	3,409	4,000
Other Grants	3,357	-
HSE Whiteboard Capital Grant	646	8,500
Dept of Justice - Premises Grant	-	30,745
	<u>283,224</u>	<u>141,072</u>
14. GRANTS RECEIVABLE	2022	2021
	€	€
Capital Grants Received and Receivable		
At 1 January 2022	51,031	26,486
Increase in financial year	2,876	24,545
At 31 December 2022	<u>53,907</u>	<u>51,031</u>
Amortisation		
At 1 January 2022	(16,486)	(16,486)
Net Book Value		
At 31 December 2022	<u>37,421</u>	<u>34,545</u>
At 1 January 2022	<u>34,545</u>	<u>10,000</u>

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

15. State Funding

Agency	Department of Justice
Sponsoring Government Department	Department of Justice
Grant Programme	Provision of Services supporting victims of crime in the Criminal Justice System
Deferred income b/fwd from 2021	-
Total Grant Received in the year	€705,217
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€705,217
Expenditure in the year	€705,217
Term	Expires 31 December 2022
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision
Agency	Department of Justice
Sponsoring Government Department	Department of Justice
Grant Programme	Bridge to Work Grant
Deferred income b/fwd from 2021	-
Total Grant Received in the year	€64,589
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€64,589
Expenditure in the year	€64,589
Term	Expires 31 December 2022
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision
Agency	Department of Justice
Sponsoring Government Department	Department of Justice
Grant Programme	Premises Grant
Deferred income b/fwd from 2021	€30,745
Total Grant Received in the year	€22,292
Fund (deferred) or due at financial year end	(€22,292)
Unamortised capital	(€28,840)
Total Grant taken to income in the year	€24,197
Expenditure in the year	€24,197
Term	Expires 31 December 2025
Received in the financial year	31 December 2022
Capital Grant	Yes
Restriction on use	Service Provision
Agency	Health Service Executive
Sponsoring Government Department	Health Service Executive
Grant Programme	HSE CHO7 Addiction Service/SICDATF
Deferred income b/fwd from 2021	-
Total Grant Received in the year	€113,824
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€113,824
Expenditure in the year	€113,824
Term	Expires 31 December 2022
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2022

Agency	Health Service Executive
Sponsoring Government Department	HSE CH06
Grant Programme	HSE CH06 - Social Inclusion
Deferred income b/fwd from 2021	-
Total Grant Received in the year	€118,823
Fund (deferred) or due at financial year end	-
Total Grant taken to income in the year	€118,823
Expenditure in the year	€118,823
Term	Expires 31 December 2022
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Health Service Executive
Sponsoring Government Department	HSE - National Lottery Fund
Grant Programme	HSE - National Lottery Fund
Deferred income b/fwd from 2021	€1,746
Capital Grant Amortised	€1,126
Fund (deferred) or due at financial year end	-
Unamortised Capital Grant	(€1,621)
Total Grant taken to income in the year	€1,251
Expenditure in the year	€1,251
Term	Expires 31 December 2024
Received in the financial year	31 December 2022
Capital Grant	Yes

Restriction on use	Service Provision
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Agency	Health Service Executive
Sponsoring Government Department	Health Service Executive
Grant Programme	Whiteboard Capital Grant
Deferred income b/fwd from 2021	€8,500
Total Grant Received in the year	-
Fund (deferred) or due at financial year end	(€646)
Unamortised capital	(€5,455)
Total Grant taken to income in the year	€2,399
Expenditure in the year	€2,399
Term	Expires 31 December 2024
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Health Service Executive
Sponsoring Government Department	Health Service Executive
Grant Programme	Seeking Safety Program
Deferred income b/fwd from 2021	-
Total Grant Received in the year	-
Accrued Income at financial year end	€5,936
Total Grant taken to income in the year	€5,936
Expenditure in the year	€5,936
Term	Expires 29 February 2024
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision

RUHAMA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

Agency	Health Service Executive
Sponsoring Government Department	HSE – National Lottery Fund 2022
Grant Programme	HSE – National Lottery Fund 2022
Deferred income b/fwd from 2021	-
Total Grant Received in the year	€9,760
Fund (deferred) or due at financial year end	(€4,645)
Total Grant taken to income in the year	€5,115
Expenditure in the year	€5,115
Term	Expires 31 December 2023
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Department of Justice
Sponsoring Government Department	Department of Justice
Grant Programme	Outreach Ukraine Grant
Deferred income b/fwd from 2021	-
Total Grant Received in the year	€163,296
Fund (deferred) or due at financial year end	(€121,325)
Total Grant taken to income in the year	€41,971
Expenditure in the year	€41,971
Term	Expires 30 June 2025
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision

Agency	Department of Justice
Sponsoring Government Department	Department of Justice
Grant Programme	Campaign Seed Funding
Deferred income b/fwd from 2021	-
Total Grant Received in the year	€7,380
Fund (deferred) or due at financial year end	(€7,380)
Total Grant taken to income in the year	-
Expenditure in the year	-
Term	Expires 31 December 2023
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	Service Provision

16. RESERVES

	2022 €	2021 €
At 1 January 2022	248,301	237,987
Surplus for the financial year	4,500	10,314
At 31 December 2022	<u>252,801</u>	<u>248,301</u>

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	237,487	500	237,987
Movement during the financial year	24,299	(13,985)	10,314
At 31 December 2021	261,786	(13,485)	248,301
Movement during the financial year	3,962	538	4,500
At 31 December 2022	<u>265,748</u>	<u>(12,947)</u>	<u>252,801</u>

RUHAMA
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted Funds					
Dept of Justice – Victims of Crime Grant	-	705,217	705,217	-	-
HSE Social Inclusion CHO6	-	118,823	118,823	-	-
South Inner City Local Drugs & Alcohol Task Force/HSE CHO7	(13,485)	113,284	113,284	-	(13,485)
Dept of Justice – Bridge to Work	-	64,589	64,589	-	-
Dept of Justice – Outreach Grant	-	41,971	41,971	-	-
Dept of Justice – Premises Grant	-	22,292	22,292	-	-
Community Foundation of Ireland 21/22	-	20,136	20,136	-	-
Irish Human Rights and Equality Commission's Human Rights & Equality Grant	-	12,700	11,430	-	1,270
Ann Pratt Fund	-	6,524	6,524	-	-
HSE Seeking Safety Grant	-	5,936	5,936	-	-
HSE National Lottery Grant 2022	-	5,115	5,115	-	-
Provision of IT Grant	-	3,984	4,716	-	(732)
Maternity Benefit	-	3,750	3,750	-	-
HSE Whiteboard Capital Grant	-	2,399	2,399	-	-
Community Foundation of Ireland IT Grant	-	2,500	2,500	-	-
Community Foundation of Ireland OLC 21/22	-	2,243	2,243	-	-
Dept of Integration – Community Integration Fund	-	1,905	1,905	-	-
Other small grants	-	1,821	1,821	-	-
HSE National Lottery Grant 2021	-	1,251	1,251	-	-
RTE Comic Relief Fund	-	1,178	1,178	-	-
Community Foundation of Ireland Outreach Grant	-	1,088	1,088	-	-
RTE ICI Beyond Exploitation	-	590	590	-	-
Community Foundation of Ireland Peer Mentoring Grant	-	224	224	-	-
	(13,485)	1,139,520	1,138,982	-	(12,947)
Unrestricted Funds					
Unrestricted	261,786	73,325	69,363	-	265,748
Total Funds	248,301	1,212,845	1,208,345	-	252,801

18. STATUS

The company is limited by guarantee not having a share capital.

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.

RUHAMA**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

19. CASH AND CASH EQUIVALENTS	2022	2021
	€	€
Cash and bank balances	262,964	131,143
Cash equivalents	313,715	311,375
	<u>576,679</u>	<u>442,518</u>

20. POST-BALANCE SHEET EVENTS

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

21. DIRECTOR'S REMUNERATION

None of the directors received remuneration or benefits for their services during the year (2021 – Nil).

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

