

**DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE**

**Directors' Report and Financial Statements**

**for the year ended 31 December 2018**

# DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE

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# DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT

for the year ended 31 December 2018

The directors present their report and the audited financial statements for the year ended 31 December 2018.

## Principal Activity and Review of the Business

The principal activity of the company continued to be that of providing support and assistance for women who have encountered or who are encountering domestic violence.

There has been no significant change in these activities during the year ended 31 December 2018.

## Results and Dividends

The (loss)/profit for the year after providing for depreciation amounted to €(3,912) (2017 - €3,215).

The directors do not recommend payment of a dividend.

At the end of the year, the company has assets of €1,588 (2017 - €880) and liabilities of €17,707 (2017 - €13,087). The net liabilities of the company have decreased by €(3,912).

## Directors and Secretary

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

Gráinne Rice  
Triona Nic Giolla Choille  
Anthony Previte  
Ann Lyons  
Marie Galvin

The secretary who served throughout the year was Elizabeth Power.

There were no changes in directors' interests between 31 December 2018 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

## Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

## Post Statement of Financial Position Events

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

## Auditors

The auditors, Owen McDonough & Associates Ltd have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## 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 The Courtyard, Main Street, Oughterard, Galway.

Signed on behalf of the board

Gráinne Rice  
Director



4 April 2019

Triona Nic Giolla Choille  
Triona Nic Giolla Choille  
Director

4 April 2019

**DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE  
DIRECTORS AND OTHER INFORMATION**

**Directors**

Gráinne Rice  
Triona Nic Giolla Choille  
Anthony Previte  
Ann Lyons  
Marie Galvin

**Company Secretary**

Elizabeth Power

**Company Number**

364026

**Registered Office**

The Courtyard  
Main Street  
Oughterard  
Galway

**Auditors**

Owen McDonough & Associates Ltd  
Chartered Accountants and Registered Auditors,  
Statutory Audit Firm,  
Pro-Cathedral House,  
Lower Abbeygate Street,  
Galway

**Bankers**

Bank of Ireland  
Eyre Square,  
Galway.

**Solicitors**

Russell & O'Malley Solicitors  
Unit 1, Garrai Mhé  
Mountain road  
Moycullen  
Galway

# DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

The directors are responsible for preparing the Directors' Report and 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" 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board

Gráinne Rice  
Director



4 April 2019



Triona Nic Giolla Choille  
Director

4 April 2019

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Shareholders of DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED**

### **BY GUARANTEE**

#### **Report on the audit of the financial statements**

##### **Opinion**

We have audited the financial statements of DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE ('the company') for the year ended 31 December 2018 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity and the related notes to the financial statements, including a 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".

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 2018 and of its loss 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 properly prepared in accordance with the requirements of the Companies Act 2014.

##### **Emphasis of Matter**

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures made in note 4 to the financial statements concerning the company's ability to continue as a going concern. At the year end the company's current liabilities exceeded its total assets. This, in addition to other matters explained in note 4 to the financial statements indicate the existence of a material uncertainty that casts significant doubt as to whether the company can continue as a going concern without the support of its funding authorities and the directors. The financial statements do not contain the adjustments that would result if the company was unable to continue as a going concern.

##### **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 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 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 company'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.

##### **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.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Shareholders of DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE**

### **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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

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. The financial statements are in agreement with the accounting records.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors 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 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, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

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

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

  
Owen McDonough

for and on behalf of

**OWEN MCDONOUGH & ASSOCIATES LTD**

Chartered Accountants and Registered Auditors,

Statutory Audit Firm,

Pro-Cathedral House,

Lower Abbeygate Street,

Galway

12 April 2019

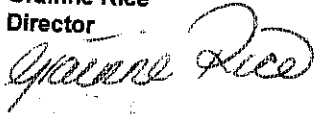
**DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE**  
**INCOME STATEMENT**

for the year ended 31 December 2018

	Notes	2018 €	2017 €
Turnover		177,288	162,060
Cost of sales		(141,226)	(123,642)
<b>Gross profit</b>		<u>36,062</u>	<u>38,418</u>
Administrative expenses		(40,139)	(35,203)
Other operating income		165	-
<b>(Loss)/profit before taxation</b>		<u>(3,912)</u>	<u>3,215</u>
Tax on (loss)/profit		-	-
<b>(Loss)/profit for the year</b>		<u>(3,912)</u>	<u>3,215</u>
<b>Total comprehensive income</b>		<u><u>(3,912)</u></u>	<u><u>3,215</u></u>

Approved by the board on 4 April 2019 and signed on its behalf by:

Gráinne Rice  
 Director



Triona Nic Giolla Choille  
 Director





**DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

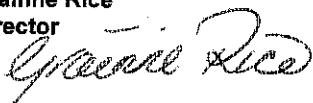
as at 31 December 2018

	Notes	2018 €	2017 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	1,234	422
<b>Current Assets</b>			
Debtors	7	250	-
Cash and cash equivalents		104	458
		354	458
<b>Creditors: Amounts falling due within one year</b>	8	(17,372)	(13,087)
<b>Net Current Liabilities</b>		(17,018)	(12,629)
<b>Total Assets less Current Liabilities</b>		(15,784)	(12,207)
Amounts falling due after more than one year	9	(335)	-
<b>Net Liabilities</b>		(16,119)	(12,207)
<b>Capital and Reserves</b>			
Income statement		(16,119)	(12,207)
<b>Equity attributable to owners of the company</b>		(16,119)	(12,207)

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 4 April 2019 and signed on its behalf by:

Gráinne Rice  
Director



Triona Nic Giolla Choille  
Director



**DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2018

	<b>Retained earnings</b>	<b>Total</b>
	€	€
<b>At 1 January 2017</b>	(15,422)	(15,422)
Profit for the year	3,215	3,215
<b>At 31 December 2017</b>	(12,207)	(12,207)
Loss for the year	(3,912)	(3,912)
<b>At 31 December 2018</b>	<b>(16,119)</b>	<b>(16,119)</b>

# DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 1. GENERAL INFORMATION

DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE is a company limited by shares incorporated in the Republic of Ireland.

### 2. 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102, as adapted by Section 1A of FRS 102) issued by the Financial Reporting Council.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The 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" issued by the Financial Reporting Council.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Turnover

Turnover represents the amounts receivable in the form of government grants and amounts receivable for services, donations and fundraising.

Income is included in the Income and Expenditure account only when it is realised in the form of cash or other assets, the ultimate realisation of which can be assessed with reasonable certainty. The company, in common with other similar charitable organisations, derives a portion of its income from voluntary donations and fund raising activities held by individuals/parties outside the control of the company. Income from fundraising, voluntary subscriptions and donations is necessarily recognised with effect from the time it is received into the company's bank accounts or entered into the company's accounting records.

#### Government Grants

Capital grants received and receivable are treated as deferred income and amortised annually to the Income Statement over the useful life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% & 33% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

# DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### Trade and other creditors

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

### Taxation

Domestic Violence Response Ltd is a registered charity, charity number CHY18394 and as such is exempt from Corporation Tax.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

### Pensions

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

### 3. GOING CONCERN

The nature of the company's business is such that there can be considerable unpredictable variation in the timing of cash flows. Owners Equity continues to be in a deficit situation at 31.12.18.

The directors have prepared projected cash flow information for the period ending 12 months after the approval of these financial statements which shows a surplus of income over expenditure is expected for 2019.

The directors anticipate that the needs assessment for services in the Galway area will secure additional funding from Tusla for DVR to provide more services as required.

On the basis of the cash flow information and discussions with the company's grant giving bodies for increased funding, the directors consider that the company will continue to operate for the next 12 months.

The directors consider it appropriate to prepare the financial statements on the going concern basis.

### 4. OPERATING (LOSS)/PROFIT

	2018	2017
	€	€
<b>Operating (loss)/profit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	356	121
Amortisation of Government grants	(165)	-
	<u>191</u>	<u>121</u>

### 5. EMPLOYEES

During the year the average number of employees was 7

	2018	2017
	Number	Number
Counselling	6	6
Administration	1	1
	<u>7</u>	<u>7</u>

**DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2018

**6. PROPERTY, PLANT AND EQUIPMENT**

	Fixtures, fittings and equipment €	Total €
<b>Cost or Valuation</b>		
At 1 January 2018	27,897	27,897
Additions	1,168	1,168
At 31 December 2018	<u>29,065</u>	<u>29,065</u>
<b>Depreciation</b>		
At 1 January 2018	27,475	27,475
Charge for the year	356	356
At 31 December 2018	<u>27,831</u>	<u>27,831</u>
<b>Net book value</b>		
At 31 December 2018	<u>1,234</u>	<u>1,234</u>
At 31 December 2017	<u>422</u>	<u>422</u>

**7. DEBTORS**

	2018 €	2017 €
Prepayments	<u>250</u>	-

**8. CREDITORS**

	2018 €	2017 €
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions		
Trade creditors	3,057	284
Taxation	1,028	1,067
Accruals	7,338	5,760
	<u>5,949</u>	<u>5,976</u>
	<u>17,372</u>	<u>13,087</u>

**9. CREDITORS**

	2018 €	2017 €
<b>Amounts falling due after more than one year</b>		
Government grants	<u>335</u>	-

**10. PENSION COSTS - DEFINED CONTRIBUTION**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €7,677 (2017 - €5,528). There is an amount of €3,687 owing to the pension company at 31.12.18 which has been paid in full after the year end.

**11. CAPITAL COMMITMENTS**

The company had no material capital commitments at the year-ended 31 December 2018.

There is no intention to expend any significant sums of money on repairs, renovations or improvements at this time.

**DOMESTIC VIOLENCE RESPONSE COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2018

**12. RELATED PARTY TRANSACTIONS**

Elizabeth Power, company secretary was paid a Salary of €39,026 and expenses of €2,052.

Triona Nic Giollachaille was paid management expenses of €274 during the year for travel to meetings and fundraising events on behalf of DVR.

Gráinne Rice was paid management expenses of €112 during the year for travel to meetings.

**13. EVENTS AFTER END OF REPORTING PERIOD**

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

**14. INSURANCE**

The directors consider insurance cover to be adequate.

**15. GRANTS RECEIVABLE**

Domestic Violence Response Ltd was in receipt of an allocation from Tusla, the Child and Family Agency, for the operation of its services for the year ended 31st December 2018.

The total funding allocated for the year was €130,037 which was received in full at 31st December 2018. No further amounts are due from Tusla for 2018.

The company also received funding of €15,000 from the Commission for the Support of Victims of Crime. This grant was for the provision of support services to the victims of domestic violence. No further amounts are due for 2018.

The Community Foundation for Ireland provided funding of €4,840 for 2018 to support two educational programmes focussing on Empowerment and Assertiveness Skills and Healthy Relationships. There are no further amounts due for 2018.

Galway County Council provided €500 towards the cost a new computer with no further amounts due from them for 2018. This grant has been treated as deferred income in the accounts and will be amortised annually to the income and expenditure account.

Funding of €3,000 was received from Galway Roscommon Education and Training Board for the provision of services for 2018.

Galway Wind Park Local Community Fund extended €1,800 in total for 2018 to Domestic Violence Response CLG towards the design and printing of booklets.

**16. COMPLIANCE**

Charity SORP is recommended as best practice for use by all registered Irish Charities but it is not yet a requirement by law.

**17. FUNDING COMMITMENTS**

The company has no funding commitments i.e. agreements to fund or be funded, at 31 December 2018.

**18. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 4 April 2019.