

Company registration number: 489263

Men's Aid Ireland CLG

Financial statements

for the financial year ended 31 December 2022

Men's Aid Ireland CLG

Contents

	Page
Directors and other information	1
Directors report	2 - 3
Directors responsibilities statement	4
Independent auditor's report to the members	5 - 8
Statement of financial activities	9
Statement of income and retained earnings	10
Statement of financial position	11
Statement of cash flows	12
Notes to the financial statements	13 - 26

Men's Aid Ireland CLG

Directors and other information

Directors	David Keane	Appointed 23/05/22	Liam Carroll	Resigned 11/01/22
	Tommy O'Donoghue	Appointed 23/05/22	Craig Barry	Appointed 28/02/22
	Tomas Hyland			Resigned 04/08/22
	Deborah Powney	Appointed 21/09/22	Linda Dolan	Resigned 21/09/22
	Garrett O'Connor	Appointed 21/09/22	Peter Glynnne	Resigned 21/09/22
	Joe Wallace	Appointed 21/09/22	David Foot	Resigned 21/09/22
	Seamus Scott			
Secretary	Tommy O'Donoghue			
Company number	489263			
Registered office	Men's Aid Ireland CLG Saint Anne's Resource Centre Railway Street Navan Co. Meath			
Business address	Saint Anne's Resource Centre Railway Street Navan Co. Meath			
Auditor	F.D.C. and Associates Ltd F.D.C. House Wellington Road Cork			
Bankers	Allied Irish Bank Kennedy Road Navan Co. Meath			

Men's Aid Ireland CLG

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2022.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Liam Carroll
Craig Barry
Seamus Scott
David Keane
Tommy O'Donoghue
David Foot
Tomas Hyland
Linda Dolan
Deborah Powney
Peter Glynn
Garrett O'Connor
Joe Wallace

Principal activities

The principal activity of the company is to provide support and information to male victims of domestic abuse; to campaign for greater recognition and support services for male victims from political and statutory bodies. The company is a non-profit making entity and has charitable status with the Revenue Commissioners.

Development and performance

The company generated an excess of expenditure over income amounting to €69,501 during the year, with income generated of €407,572 and expenses of €477,073. This excess was covered by a surplus of funds brought forward from 2021. The full results for the year are set out on page 9.

The company's income is mainly derived from a services level agreement with Tusla, the charity also receives donations from government bodies and other sources.

Principal risks and uncertainties

In common with all organisations set up on a non-profit / charitable basis, the company has uncertain income streams as it relies heavily on government body funding coupled with increasing wages and supplies costs that face all companies in Ireland. The directors are satisfied that the risks facing the organisation have been identified and managed through the budgeting process and reviews undertaken in each financial year.

Likely future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Men's Aid Ireland CLG

Directors report (continued)

Accounting records

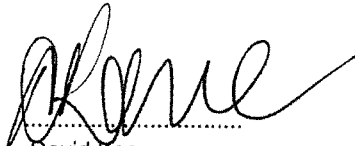
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Saint Anne's Resource Centre, Railway Street, Navan, Co. Meath.

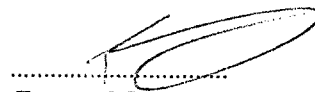
Relevant audit information

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:

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

This report was approved by the board of directors on 23/4/23 and signed on behalf of the board by:


.....
David Keane
Director


.....
Tommy O'Donoghue
Director

Men's Aid Ireland CLG

Directors responsibilities statement

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

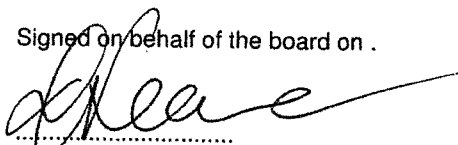
Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board on .


.....
David Keane
Director


.....
Tommy O'Donoghue
Director



F.D.C. AND ASSOCIATES LTD.

ACCOUNTANTS & STATUTORY AUDITORS

FDC House, Wellington Road, Cork, T23 WP94.

Tel: (021) 4509022.

www.fdc.ie Email: associates@fdc.ie

Manager: Enda Ryan F.C.C.A.

Independent auditor's report to the members of Men's Aid Ireland CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Men's Aid Ireland CLG (the 'company') for the financial year ended 31 December 2022 which comprise the Statement of financial activities, statement of income and retained earnings, Statement of financial position, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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 2022 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 the 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

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.

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Manager: Enda Ryan F.C.C.A.

**Independent auditor's report to the members of
Men's Aid Ireland CLG (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
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and 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 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.



F.D.C. AND ASSOCIATES LTD.

ACCOUNTANTS & STATUTORY AUDITORS

FDC House, Wellington Road, Cork, T23 WP94.

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Manager: Enda Ryan F.C.C.A.

Independent auditor's report to the members of Men's Aid Ireland CLG (continued)

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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.

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Manager: Enda Ryan F.C.C.A.

**Independent auditor's report to the members of
Men's Aid Ireland CLG (continued)**

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our report is made solely to the 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.



Paul Hehir

For and on behalf of

F.D.C. and Associates Ltd

Chartered Certified Accountants and Statutory Auditors

F.D.C. House

Wellington Road

Cork

Date: 25/4/23

Men's Aid Ireland CLG

**Statement of financial activities
Financial year ended 31 December 2022**

		Restricted Funds	Unrestricted Funds	Total	Total
	Note			2022 €	2021 €
Income					
Donations		1,000	30,658	31,658	39,898
Charitable Activities		375,914	-	375,914	453,140
Total Income	4	376,914	30,658	407,572	493,038
Expenditure on					
Charitable Activities		(446,998)	(29,104)	(476,102)	(382,166)
Governance		(4,305)	-	(4,305)	(4,551)
Total Expenditure	5	(451,303)	(29,104)	(477,073)	(386,717)
Net (Expenditure)/ Income		(74,389)	1,554	(69,501)	106,321
Reconciliation of funds:					
Total funds brought forward		101,288	108,876	210,164	103,843
Total funds carried forward		26,899	110,430	140,663	210,164

All the activities of the company are from continuing operations.

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There are no recognised surpluses and deficits other than those passing through the statement of financial activities. A detailed breakdown of the above items is included in the notes to the financial statements

The notes on pages 13 to 26 form part of these financial statements.

Men's Aid Ireland CLG

**Statement of income and retained earnings
Financial year ended 31 December 2022**

	2022	2021
	€	€
(Deficit)/surplus for the financial year	(69,501)	106,321
Retained earnings at the start of the financial year	210,164	103,843
Retained earnings at the end of the financial year	<u>140,663</u>	<u>210,164</u>

Men's Aid Ireland CLG

**Statement of financial position
As at 31 December 2022**

	Note	2022 €	€	2021 €	€
Fixed assets					
Tangible assets	9	10,558		5,116	
			10,558		5,116
Current assets					
Debtors	10	3,844		270	
Cash at bank and in hand		144,218		230,350	
		148,062		230,620	
Creditors: amounts falling due within one year	12	(17,957)		(25,572)	
Net current assets			130,105		205,048
Total assets less current liabilities			140,663		210,164
Net assets			140,663		210,164
Capital and reserves					
Profit and loss account	14		140,663		210,164
Members funds			140,663		210,164

These financial statements were approved by the board of directors on 23/4/23 and signed on behalf of the board by:



David Keane
Director



Tommy O'Donoghue
Director

Company registration number: 489263

The notes on pages 13 to 26 form part of these financial statements.

Men's Aid Ireland CLG

Statement of cash flows
Financial year ended 31 December 2022

	Note	2022 €	2021 €
Cash flows from operating activities			
(Loss)/profit for the financial year		(69,501)	106,321
<i>Adjustments for:</i>			
Depreciation of tangible assets		3,855	1,291
Accrued expenses/(income)		(7,711)	1,272
<i>Changes in:</i>			
Trade and other debtors		(3,574)	(85)
Trade and other creditors		184	4,465
Cash generated from operations		<u>(76,747)</u>	<u>113,264</u>
Net cash (used in)/from operating activities		<u>(76,747)</u>	<u>113,264</u>
Cash flows from investing activities			
Purchase of tangible assets		(9,296)	(2,353)
Net cash used in investing activities		<u>(9,296)</u>	<u>(2,353)</u>
Net increase/(decrease) in cash and cash equivalents		(86,043)	110,911
Cash and cash equivalents at beginning of financial year	11	229,887	118,976
Cash and cash equivalents at end of financial year	11	<u>143,844</u>	<u>229,887</u>

Men's Aid Ireland CLG

Notes to the financial statements Financial year ended 31 December 2022

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Men's Aid Ireland CLG, Saint Anne's Resource Centre, Railway Street, Navan, Co. Meath.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council. The company has applied the recommendations contained in Charities SORP (FRS 102) effective 1 January 2015.

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

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Incoming resources

Income from events is recognised as earned and received.

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, Income from donations of assets and membership income. Membership income is accounted for and deferred on a time basis. Income also includes any grant income received to carry on the charitable purpose of the organisation. This income may be classified as restricted or unrestricted dependant on the conditions included in each agreement.

Grants from government and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided). Income from charitable activities would include income received for events and meetings held during the year.

Men's Aid Ireland CLG

Notes to the financial statements (continued)

Financial year ended 31 December 2022

Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

Fund accounting

Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any of the objectives of the charity.

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Taxation

The company is exempt from corporation tax due to its charitable status.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Men's Aid Ireland CLG

Notes to the financial statements (continued)

Financial year ended 31 December 2022

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5% reducing balance
Computer equipment	- 33.33% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Payables

Payables 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.

Men's Aid Ireland CLG

Notes to the financial statements (continued) Financial year ended 31 December 2022

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Men's Aid Ireland CLG

Notes to the financial statements (continued) Financial year ended 31 December 2022

Judgements and key sources of estimation uncertainty

Estimates and judgements made in the process of preparing the entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are addressed below.

Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the tangible fixed assets and for the useful economic lives for each class of tangible fixed assets.

4. Incoming resources

	Restricted Income 2022	Unrestricted Income 2022	Total 2022	Total 2021
			€	€
Tusla	335,914	-	335,914	356,690
CSVc	40,000	-	40,000	40,000
Generated income	-	-	-	250
Donations - restricted income	1,000	-	1,000	-
Donations - unrestricted income	-	30,658	30,658	39,648
The Community Foundation	-	-	-	25,000
Department of Children	-	-	-	31,450
	<u>376,914</u>	<u>30,658</u>	<u>407,572</u>	<u>493,038</u>

The whole of the company's incoming resources are attributable to the principal activity of the company which is wholly undertaken in Ireland.

Men's Aid Ireland CLG

Notes to the financial statements (continued)
Financial year ended 31 December 2022

5. Analysis of expenditure

Analysis of expenditure	Restricted 2022	Unrestricted 2022	Total 2022	Total 2021
Salaries	291,762	13,297	305,059	215,003
ER PRSI	30,286	1,251	31,537	22,121
Counselling Costs	32,811	-	32,811	19,545
Staffing costs	2,752	2,490	5,242	3,663
Client activities	-	-	-	30,420
Marketing, PR and advocacy	2,212	2,896	5,108	12,898
Rent	12,860	-	12,860	12,180
Insurance	5,157	-	5,157	6,298
Canteen & Cleaning	2,037	-	2,037	1,804
Repairs & Maintenance	63	-	63	610
Printing, postage and stationery	6,413	11	6,424	9,444
Phones	9,918	-	9,918	7,515
Computer Costs	11,278	-	11,278	18,001
Covid costs	1,024	-	1,024	735
Motor & Travel	8,297	2,436	10,733	1,692
Consultancy fees	13,489	3,585	17,074	12,359
Auditors remuneration	4,305	-	4,305	4,305
Bank charges	180	-	180	261
Stripe/iDonate charges	-	385	385	567
Launch event	3,697	-	3,697	-
General expenses	294	2,753	3,047	1,090
Subscriptions	975	-	975	1,025
Supervision	4,305	-	4,305	3,890
Depreciation	3,854	-	3,854	1,291
	<u>447,969</u>	<u>29,104</u>	<u>477,073</u>	<u>386,717</u>

6. Operating (loss)/profit

Operating (loss)/profit is stated after charging/(crediting):

	2022	2021
	€	€
Depreciation of tangible assets	3,854	1,291
Fees payable for the audit of the financial statements	<u>4,305</u>	<u>4,305</u>

Men's Aid Ireland CLG

Notes to the financial statements (continued)
Financial year ended 31 December 2022

7. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2022	2021
	Number	Number
Administrative	3	3
Service Staff	10	8
	<u>13</u>	<u>11</u>

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	305,059	215,003
Social insurance costs	31,537	22,121
	<u>336,596</u>	<u>237,124</u>

Employees

No of Employees

- Number of Employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 upwards.
- Overall figure for total employer pension contributions. (This applies even if salaries are not being funded by the exchequer

Band €60,000 - €70,000 = 1 employee

€0

8. Appropriations of profit and loss account

	2022	2021
	€	€
At the start of the financial year	210,164	103,843
(Loss)/profit for the financial year	(69,501)	106,321
At the end of the financial year	<u>140,663</u>	<u>210,164</u>

Men's Aid Ireland CLG

Notes to the financial statements (continued)
Financial year ended 31 December 2022

9. Tangible assets

	Fixtures, fittings and equipment €	Computers €	Total €
Cost			
At 1 January 2022	10,265	24,618	34,883
Additions	2,267	7,029	9,296
At 31 December 2022	<u>12,532</u>	<u>31,647</u>	<u>44,179</u>
Depreciation			
At 1 January 2022	6,718	23,049	29,767
Charge for the financial year	727	3,127	3,854
At 31 December 2022	<u>7,445</u>	<u>26,176</u>	<u>33,621</u>
Carrying amount			
At 31 December 2022	<u>5,087</u>	<u>5,471</u>	<u>10,558</u>
At 31 December 2021	<u>3,547</u>	<u>1,569</u>	<u>5,116</u>

10. Debtors

	2022	2021
	€	€
Trade debtors	553	270
Prepayments Insurance	3,291	-
	<u>3,844</u>	<u>270</u>

11. Cash and cash equivalents

	2022	2021
	€	€
Cash at bank and in hand	144,218	230,350
Bank overdrafts	(375)	(463)
	<u>143,843</u>	<u>229,887</u>

Men's Aid Ireland CLG

Notes to the financial statements (continued)
Financial year ended 31 December 2022

12. Creditors: amounts falling due within one year

	2022	2021
	€	€
Amounts owed to credit institutions	375	463
Tax and social insurance:		
PAYE and social welfare	7,731	7,547
Accruals	9,851	17,562
	<u>17,957</u>	<u>25,572</u>

13. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2022	2021
	€	€
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	553	270
Cash at bank and in hand	144,218	230,350
	<u>144,771</u>	<u>230,620</u>
Financial liabilities measured at amortised cost		
Bank and other loans	375	463
Accruals	9,851	17,562
	<u>10,226</u>	<u>18,025</u>

14. Reserves

Reserves represents the value of Members Funds at the 31 December 2022

Men's Aid Ireland CLG

Notes to the financial statements (continued)
Financial year ended 31 December 2022

15. Going concern

The Covid-19 pandemic has caused economic uncertainty globally and in Ireland, including ongoing disruption to service provision activity.

As the world was told they must remain indoors, this heightened the risk for thousands of people in abusive relationships.

Notwithstanding this uncertainty, the organisation has continued to operate as normal throughout the period of the pandemic to date without disruption.

The overall impact of the pandemic on the organisation and its operations has been significant. Over the three year period of 2020 to 2023 the organisation responded to an 80%+ increase in demand, responding to almost 10,000 contacts in 2022.

The organisation managed the small value in funding and its resources as effectively possible.

The organisation has proven to be invaluable in the standards of services it provides to men, their children and families experiencing Domestic Abuse.

The directors will continue to monitor any significant adverse changes to funding and generated income.

The directors are aware in order to meet the growing demand on its service, more funding will be required in the years ahead however the organisation has adequate resources to meet all of its financial obligations and to continue in operational existence.

Men's Aid Ireland CLG

Notes to the financial statements (continued)
Financial year ended 31 December 2022

16. Grants/Funding received - Circular 13 Requirements

Grant/Fund 1

Agency	TUSLA
Sponsoring Government Department	The Dept of Children, Equality, Disability, Integration and Youth
Grant Programme	Domestic, Sexual and Gender Based Violence (DSGBV)

Purpose of the Grant

To provide services, including child and family services and to provide care and protection for victims of domestic, sexual or gender-based violence.

Total Grant	€335,913.90
- Grant taken to income in the period	€335,913.90
- The Cash received in the period	€335,913.90
- Any grant amounts deferred or due at the period end	€0.00
Expenditure	€364,678.91
Opening unspent grant brought forward	€32,802.18
Closing unspent grant carried forward	€4,037.17
Term	Expires 31 December 2022
Received year end	31 December 2022
Capital grant	Nil
Restriction on use	National Helpline, Outreach in the North East area, Counselling support
Tax clearance	Yes

Grant/Fund 2

Agency	CSVC
Sponsoring Government Department	The Department of Justice
Grant Programme	Victims of Crime or Domestic, Sexual and Gender Based Violence funding programme

Purpose of the Grant

Provide Court Support to Victims of Domestic Violence in Dublin and Galway courts.

Total Grant	€40,000.00
- Grant taken to income in the period	€40,000.00

Men's Aid Ireland CLG

**Notes to the financial statements (continued)
Financial year ended 31 December 2022**

- The Cash received in the period	€40,000.00
- Any grant amounts deferred or due at the period end	€0.00
Expenditure	€40,379.76
Opening unspent grant brought forward	-€153.05
Closing unspent grant carried forward	-€532.81
Term	Expires 31 December 2022
Received year end	31 December 2022
Capital grant	Nil
Restriction on use	Court Support in the court houses in Dolphin House and Galway only.
Tax clearance	Yes

Grant/Fund 3

Agency	CSVC - AB
Sponsoring Government Department	The Department of Justice
Grant Programme	Victims of Crime programme
<u>Purpose of the Grant</u>	
Support victims of domestic abuse	
Total Grant	€18,000.00
- Grant taken to income in the period	€0.00
- The Cash received in the period	€0.00
- Any grant amounts deferred or due at the period end	€0.00
Expenditure	€14,613.45
Opening unspent grant brought forward	€18,000.00
Closing unspent grant carried forward	€3,386.55
Term	Expires 31 December 2022
Received year end	31 December 2022
Capital grant	Nil
Restriction on use	Short term, once off, unexpected funding. Use for supporting male victims of domestic abuse.
Tax clearance	Yes

Men's Aid Ireland CLG

Notes to the financial statements (continued) Financial year ended 31 December 2022

Grant/Fund 4

Agency	The Community Fund - Waterford Hub
Sponsoring Government Department	
Fund Programme	Supporting victims of Domestic Abuse

Purpose of the Funding

Specifically for the Waterford / South East area of Ireland

Total Fund	€24,970.00
- Fund taken to income in the period	€0.00
- The Cash received in the period	€0.00
- Any fund amounts deferred or due at the period end	€0.00
Expenditure	€19,307.43
Opening unspent fund brought forward	€24,970.00
Closing unspent fund carried forward	€5,662.57
Term	Expires 31 December 2022
Received year end	31 December 2022
Capital grant	Nil
Restriction on use	To support male victims of Domestic Abuse across the South East region
Tax clearance	Yes

Grant/Fund 5

Agency	Department of Children - LBGTQ+ Trainer
Sponsoring Government Department	
Grant Programme	New LBGT+ Fund 2022

Purpose of the Grant

Awareness of domestic abuse in the LBGT+ community and to roll out workshops

Total Grant	€31,420.00
- Grant taken to income in the period	€0.00
- The Cash received in the period	€0.00
- Any grant amounts deferred or due at the period end	€0.00
Expenditure	€24,911.14

Men's Aid Ireland CLG

Notes to the financial statements (continued)
Financial year ended 31 December 2022

Opening unspent grant brought forward	€31,420.00
Closing unspent grant carried forward	€6,508.86
Term	Expires 31 December 2022
Received year end	31 December 2022
Capital grant	Nil
Restriction on use	Dublin / East coast area for the pilot
Tax clearance	Yes

17. Approval of financial statements

The board of directors approved these financial statements for issue on

23/4/23

Men's Aid Ireland CLG

The following pages do not form part of the statutory accounts.

Men's Aid Ireland CLG

Detailed profit and loss account Financial year ended 31 December 2022

	2022 €	2021 €
Incoming resources		
H.S.E. - Tusla	335,914	356,690
Commission for the Support of Victims of Crime	40,000	40,000
Generated income	-	250
Donations - restricted income	1,000	-
Donations - unrestricted income	30,658	39,648
The Community Foundation Funds	-	25,000
Department of Children	-	31,450
	<u>407,572</u>	<u>493,038</u>
Gross surplus	407,572	493,038
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(305,059)	(215,003)
Employer's PRSI contributions	(31,537)	(22,121)
Counselling costs	(32,811)	(19,545)
Staffing costs	(5,242)	(3,663)
Client activities	-	(30,420)
Marketing, PR and advocacy	(5,108)	(12,898)
Rent payable	(12,860)	(12,180)
Insurance	(5,157)	(6,298)
Canteen & cleaning	(2,037)	(1,804)
Repairs and maintenance	(63)	(610)
Printing, postage and stationery	(6,424)	(9,444)
Telephone	(9,918)	(7,515)
Computer costs	(11,278)	(18,001)
COVID costs	(1,024)	(735)
Motor and travel expenses	(10,733)	(1,692)
Consultancy fees	(17,074)	(12,359)
Auditors remuneration	(4,305)	(4,305)
Bank charges	(180)	(261)
Stripe/iDonate charges	(385)	(567)
Launch event	(3,697)	-
General expenses	(3,047)	(1,090)
Supervision	(4,305)	(3,890)
Subscriptions	(975)	(1,025)
Depreciation of tangible assets	(3,854)	(1,291)
	<u>(477,073)</u>	<u>(386,717)</u>
(Deficit)/surplus	<u>(69,501)</u>	<u>106,321</u>

Men's Aid Ireland CLG

Detailed profit and loss account (continued)
Financial year ended 31 December 2022

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2022
€

2021
€