Company registration number: 359278

ONE IN FOUR (IRELAND)

Limited by Guarantee, Pursuant to the Companies Act, 2014

Financial statements

for the financial year ended 31 December 2016

ONE IN FOUR (IRELAND)
Limited by Guarantee, Pursuant to the Companies Act, 2014

Contents

ONE IN FOUR (IRELAND)
Company limited by guarantee

Directors and other information

Directors/Trustees	Dr. Jane Pillinger David Holohan Christina Maguire(Appointed 17/05/2016) Donal Cronin Karl O'Conor Brenda Kyle Marie Carroll Marie Mulcahy (Resigned 16/06/2016)
Secretary	Donal Cronin
Company number	359278
Charity Number	CHY 15289
Registered office	2 Holles Street Dublin 2
Business address	2 Holles Street Dublin 2
Auditor	Cregan Accountants Broadmeadow Hall Applewood Village Swords Co. Dublin.
Bankers	Bank of Ireland Lower Baggot Street Dublin 2

ONE IN FOUR (IRELAND)
Limited by Guarantee, Pursuant to the Companies Act, 2014

Directors/Trustees report

The directors/trustees present their annual report and the audited financial statements of the company for the financial year ended 31 December 2016.

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

Dr. Jane Pillinger
David Holohan
Christina Maguire(Appointed 17/05/2016)
Donal Cronin
Karl O'Conor
Brenda Kyle
Marie Carroll
Marie Mulcahy (Resigned 16/06/2016)

While not members of the Board and subject to the Board's direction the following are tasked with the day to day operation of the charity; Maeve Lewis (Executive Director), Eileen Finnegan (Clinical Director), Deirdre Kenny (Advocacy Director), Deirdre Mackay (Finance)

Principal activities
The company was founded on 15th July 2002. The principal activity of the company is to provide support to men and women who have experienced sexual abuse during childhood, their families and to those who cause sexual harm through psychotherapy, advocacy and prevention services. One In Four(Ireland) was incorporated under the Companies Act, 2014 as a company limited by guarantee and not having share capital.

Business review
The directors/trustees do not ensivage any change in the principal activities of the company.
Principal risks and uncertainties

The Directors/Trustees have identified that the key risks and uncertainties charity faces relate to the risk of decrease in the level of donations and the potential increase in the compliance requirements in accordance with Companies Acts, Health and Safety, Taxation and other legislations.
The Charity mitigates these risks as follows:
The charity closely monitors emerging changes to regulation and legislation on an ongoing basis.
Internal control risks are minimised by the implementation of procedures for authorization of all transactions and projects. Procedures are in place to ensure compliance with health and safety of clients, volunteers, staffs and visitors to the centre.

Events after the end of the reporting period
There have been no significant events affecting the company since the year end.

Political donations
During the financial year the company made no political donations.

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Directors/Trustees report (continued)

Accounting records

The measures taken by the directors/trustees 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 2 Holles Street, Dublin 2.

Relevant audit information

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

- so far as each director/trustee is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director/trustee has taken all the steps that he or she ought to have taken as a director/trustee 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.

Statement of compliance

The directors/trustees of the company:

- acknowledge that they are responsible for securing the company's compliance with its relevant obligations; and
- confirm that the following have been done:
  (i) the drawing up of a statement setting out the company's policies (that, in the directors opinion, are appropriate to the company) respecting compliance by the company with its relevant obligations;
  (ii) the putting in place of appropriate arrangements or structures that are, in the directors opinion, designed to secure material compliance with the company's relevant obligations; and
  (iii) the conducting of a review, during the financial year, of any arrangements or structures that have been put in place.
- The company is compliant with the Charity Regulatory Authority and registered on their website. We comply with the Children First Guidance 2011 and ICTR's Statement of Guiding Principles for Fundraising. Our Board of Directors have signed up to the God Governance Code.

This report was approved by the board of directors on 7 June 2017 and signed on behalf of the board by:

Jane Pillinger

Dr. Jane Pillinger
Director/Trustee

David Holohan
Director/Trustee

ONE IN FOUR (IRELAND)
Limited by Guarantee, Pursuant to the Companies Act, 2014

Directors/Trustees responsibilities statement

The directors/trustees 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/trustees to prepare financial statements for each financial year. Under the law, the directors/trustees have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the directors/trustees 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/trustees 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/trustees 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.

Dr. Jane Pillinger	**David Holohan**
Director/Trustee	Director/Trustee

Date: 7 June 2017

Independent auditor's report to the members of ONE IN FOUR (IRELAND)

We have audited the financial statements of ONE IN FOUR (IRELAND) for the year ended 31 December 2016 which comprise the income and expenditure account, balance sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors 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.

Respective responsibilities of directors and auditor

As explained more fully in the directors responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2016 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

Matters on which we are required to report by 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.
- In our opinion the information given in the directors report is consistent with the financial statements.

Matters on which we are required to report by exception

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

Maurice Cregan FCPA

Maurice Cregan

For and on behalf of
Cregan Accountants
Certified Public Accountants and Registered Auditors
Broadmeadow Hall
Applewood Village
Swords
Co. Dublin.

7 June 2017

ONE IN FOUR (IRELAND)
Limited by Guarantee, Pursuant to the Companies Act, 2014

Statement of financial activities including income and expenditure account
Financial year ended 31 December 2016

	Note	2016 €	2015 €
Donations and Fund Raising		290,496	153,055
Other Income		37,661	42,565
Grants		739,772	642,150
Total Income	4	1,067,929	837,770
Expenditure			
Charity Services		(930,950)	(818,051)
Professional and Fund Raising		(45,340)	(31,834)
Governance		(5,100)	(4,800)
Operating surplus/(deficit)	5	86,539	(16,915)
Other interest receivable and similar income	7	72	38
Surplus(deficit) on ordinary activities before taxation		86,611	(16,877)
Tax on ordinary activities		-	-
Surplus/(deficit) for the financial year and total comprehensive income		86,611	(16,877)
Retained surplus at the start of the financial year		30,716	47,593
Retained surplus at the end of the financial year		117,327	30,716

There are no recognised gains or losses other than the surplus or deficit for the above two financial years. A separate statement of total recognised gains or losses is not required as all gains or losses have been reflected above.
On behalf of the board;

Jane Pillinger

Dr. Jane Pillinger

Director/Trustee

Date: 7 June 2017

David Holohan

Director/Trustee

The notes on pages 10 to 19 form part of these financial statements.

ONE IN FOUR (IRELAND)
Limited by Guarantee, Pursuant to the Companies Act, 2014

Balance sheet
As at 31 December 2016

	Note	2016 €	2016 €	2015 €	2015 €
Fixed assets					
Tangible assets	8	2,550		2,975	
			2,550		2,975
Current assets					
Debtors	9	11,748		12,139	
Cash at bank and in hand	10	225,167		131,234	
		236,915		143,373	
Creditors: amounts falling due within one year	11	(122,139)		(115,632)	
Net current assets			114,777		27,741
Total assets less current liabilities			117,327		30,716
Net assets			117,327		30,716
Capital and reserves					
Income and expenditure account	14		117,327		30,716
Members Unrestricted funds			117,327		30,716

These financial statements were approved by the board of directors on 7 June 2017 and signed on behalf of the board by:

Jane Pillinger

Dr. Jane Pillinger
Director/Trustee

David Holohan
Director/Trustee

The notes on pages 10 to 19 form part of these financial statements.

ONE IN FOUR (IRELAND)
Limited by Guarantee, Pursuant to the Companies Act, 2014

Statement of cash flows
Financial year ended 31 December 2016

	Note	2016 €	2015 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		86,611	(16,877)
Adjustments for:			
Depreciation of tangible assets		425	812
Accruals expenses/(income)		(1,773)	2,366
Changes in:			
Decrease in debtors		537	6,273
Decrease(increase) in prepayments		(146)	514
Increase(decrease) in Creditors		905	(157)
Increase(Decrease) in payments received on accounts		(1,565)	4,008
Increase in accrued income		6,005	76,046
Increase(decrease) Tax creditors		3,077	(3,608)
Cash generated from operations		94,076	69,377
Increase(decrease) in other creditors		(143)	1,287
Net cash from operating activities		93,933	70,664
Net increase/(decrease) in cash and cash equivalents		93,933	70,664
Cash and cash equivalents at beginning of financial year	10	131,234	60,570
Cash and cash equivalents at end of financial year	10	225,167	131,234

1. 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'.

2. Accounting policies

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.

Income

Income is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

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.

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:

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.

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 or 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.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Going concern

The company is in surplus in the amount of €117,327. The directors/trustees have continued to implement cost cuts and the directors are confident that these measures will ensure that the company will be able to continue in operation for the foreseeble future.

Based on committed grant income over the next 12 months, cash at bank, ongoing sponsorship income and donations from the general public, the directors/trustees are satisfied that ONE IN FOUR (IRELAND) has adequate resources to continue for at least 12 months from the date of approval of these financiial statements and it is appropriate to adopt the going concern basis in the preparation of the financial statements.

Fund accounting

The following funds are operated by charities:

Restricted Funds

Restricted funds represent grants, donations and sponsorship received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors/trustees. Such purposes are within the overall aims of the charity. All sums received by the company come within the general objecives of the charity.

Unrestricted Funds

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

Designated Funds

Designated funds are unrestricted funds earmarked by the directors/trustees for particular purposes. The aim and use of each designated funds is set out in the notes to the financial statements. The desiganations have an administrative purpose only and do not legally restrict the Board's discretion in applying funds.

Expenditures

Expenditures are recognised on an accrual basis as a liability is incurred. Expenditure includes any Value Added Tax which can not be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fund raising purposes.

Charitable expendituires comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic managment of the charity.

All costs are allocated between the expenditure categories of the SOFP on a basis designed to reflect the use of resources. Costs relating to particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas , per capita or estimated usage.

3. Limited by guarantee

The company is limited by guarantee and not having a share capital. Every member of the company undertakes to contribute to assets of the company in the event of the same being wound up while she/he is a member, or within one year after she/he ceased to be member, and the costs, charges and expenses of winding up, and for the adjustment of the rights of contributors themsleves, such as may be required not exceeding €6.35.

4. Income

Income breakdown

	2016	2015
	€	€
General Donations/Fund Raising	290,496	153,055
Clinical Income	23,113	26,891
Training income	14,548	15,674
Grants	739,772	642,150
	1,067,929	837,770

All this income is considered Unrestricted Income as it relates to the general objectives of the charity.

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in Ireland.

Geographical markets

	2016	2015
	€	€
Ireland	1,067,929	837,770
	1,067,929	837,770

	2016	2015
	€	€
Grant received(Breakdown as follows):		
Health Service Executive	514,580	514,680
HSE National social inclusion office	66,750	10,000
Family support agency	2,900	2,900
Commissions for the support of Victims of Crime	90,000	73,000
The American Ireland funds	7,000	5,000
ESB	-	5,000
GSK Ireland Impact Award	-	1,000
Katherine Howard Foundation	-	5,000
Atlantic Philanthropies	-	3,000
Ormond Quay & Scots Presbyterians	-	2,000
St. Patrick's Catherdral	1,000	1,500
Hedge Funds Care Ireland	21,740	15,870
Civil Service Charities Fund	-	3,200
JP McManus Benevolent Fund	10,000	-
Cork Street Grant	1,800	-
Community Foundation re Tea Party	250	-
Department of Mental Health HSE	23,752	-
Total Grants Received	739,772	642,150

5. Operating surplus/(deficit)

Operating surplus/(deficit) is stated after charging/(crediting):

	2016	2015
	€	€
Depreciation of tangible assets	425	812
Operating lease rentals	1,973	1,540
Fees payable for the audit of the financial statements	5,100	4,800

6. Staff costs

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

	2016	2015
	Number	Number
Administrative	2	2
Advocacy, Clinical and Fund Raising	13	13
	15	15

The aggregate payroll costs incurred during the financial year were:

	2016	2015
	€	€
Wages and salaries	649,252	589,818
Social insurance costs	68,505	62,365
Other retirement benefit costs	6,054	-
	723,811	652,183

No directors/trustees received any remuneration during the year

No directors/trustees or any other persons related to charity had any personal interest in any contracts or transactions entered into by the charity during the year.

7. Other interest receivable and similar income

	2016	2015
	€	€
Bank deposits	72	38

8. Tangible assets

	Long leasehold property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2016 and 31 December 2016	8,500	107,695	116,195
Depreciation			
At 1 January 2016 and 31 December 2016	5,950	107,695	113,645
Carrying amount			
At 31 December 2016	2,550	-	2,550

	Long leasehold property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2015 and 31 December 2015	8,500	107,695	116,195
Depreciation			
At 1 January 2015 and 31 December 2015	5,525	107,695	113,220
Carrying amount			
At 31 December 2015	2,975	-	2,975

9. Debtors

	2016	2015
	€	€
Trade debtors	5,061	5,598
Prepayments and accrued income	6,687	6,541
	11,748	12,139

10. Cash and cash equivalents

	2016	2015
	€	€
Cash at bank and in hand	226,323	131,485
Credit card	(1,156)	(251)
	225,167	131,234

11. Creditors: amounts falling due within one year

	2016	2015
	€	€
Credit card	1,156	251
Payments received on account	2,443	4,008
Deferred Income	84,903	78,898
Other creditors	297	440
Tax and social insurance:		
PAYE and social welfare	21,164	18,086
Accruals	12,176	13,949
	122,139	115,632

12. Employee benefits

The amount recognised in Income and Expenditure account in relation to defined contribution pension plans was €6,054 (2015: €-).

13. Financial instruments

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

	2016	2015
	€	€
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	5,061	5,598
	5,061	5,598
Financial liabilities measured at amortised cost		
Credit card	1,156	251
Other creditors	120,983	115,381
	122,139	115,632

Financial assets measured at amortised costs comprise trade debtors

Financial liabilities measured at amortised cost comprise credit card, amount received on accounts, accrued income, tax creditors and accuals due within one year or more than one year.

14. Reserves

The Income and Expenditure account reserve records retained surplus and accumulated deficits

15. Controlling party

The ultimate controlling party of the company are directors/trustees and members of the company.

16. Approval of financial statements

The board of directors/trustees approved these financial statements for issue on 7 June 2017.