

Company registration number: 149831

**Donegal Women's Centre
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2017

Donegal Women's Centre
(A Company Limited by Guarantee and not having Share Capital)

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**Donegal Women's Centre
Company limited by guarantee**

Directors and other information

Directors	Ms Mary Kerr	
	Ms Mary Vernon	Resigned 23 May 2018
	Ms Rita Gleeson	Resigned 19 October 2017
	Ms Triona Stafford	
	Ms Noreen McGlynn	Resigned 19 October 2017
	Ms Georgina Adu-Boahene	
	Ms Angela O'Leary	Resigned 19 October 2017
	Ms Finola Brennan	
Ms Tara Gallagher		
Secretary	Ms Rita Gleeson	Resigned 19 October 2017
	Ms Finola Brennan	Appointed 19 October 2017
Company number	149831	
Registered office	Port Road Letterkenny County Donegal	
Auditor	John Burke & Company Curraghamone Ballybofey County Donegal	
Bankers	Allied Irish Banks PLC Main Street Letterkenny County Donegal	
Solicitors	O'Gorman, Cunningham & Co. Main Street Letterkenny County Donegal	

Donegal Women's Centre
(A Company Limited by Guarantee and not having Share Capital)

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2017.

Directors

The names of the persons who at any time during the financial year were directors of the company are as listed on the "directors and other information" page.

The company is limited by guarantee and consequently does not have any share capital. Accordingly the directors do not have any interest in the capital of the company. One third of the directors retire at the annual general meeting of the company with those who retire being those who have been longest in office since the last election. Retiring directors are eligible for re-election.

Principal activities, business review and future developments

The principal activity of the company is the administration of funded programmes that provide health care, wellbeing and education services to women. During the year under review the company's core activities were funded by the HSE and TUSLA. The company's results are in line with expectations. The company will continue to administer programmes that meet its overall aims and objectives. Funding is in place from both the HSE and TUSLA for the 2018 calendar year.

Principal risks and uncertainties

The company's funding is allocated on an annual basis by the various funding agencies. The company has no guarantees in relation to future funding.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

The directors are not aware of any events or circumstances after the balance sheet date that require disclosure in the financial statements.

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 our registered office.

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.

Donegal Women's Centre
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Directors report (continued)

Auditors

The auditors, John Burke & Company, have indicated their willingness to continue in office in accordance with the provisions of Sections 380 to 385 of the Companies Act 2014.

This report was approved by the board of directors on 17 August 2018 and signed on behalf of the board by:

Ms Triona Stafford
Director

Ms Tara Gallagher
Director

Donegal Women's Centre
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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.

**Independent auditor's report to the members of
Donegal Women's Centre**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Donegal Women's Centre for the financial year ended 31 December 2017 which comprise the profit and loss account, balance sheet 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 2017 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 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 the provisions available for small entities, in the circumstances set out in note 15 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 members of
Donegal Women's Centre**

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.

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 have 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.

**Independent auditor's report to the members of
Donegal Women's Centre**

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.
- 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.

Mr John Burke (Statutory Auditor)

For and on behalf of
John Burke & Company
Chartered Accountants and Registered Auditors
Curraghamone
Ballybofey
County Donegal

17 August 2018

Donegal Women's Centre
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Profit and loss account
Financial year ended 31 December 2017

	Note	2017	2016
		€	€
Income	5	421,063	423,200
Gross profit		<u>421,063</u>	<u>423,200</u>
Administrative expenses		(428,050)	(434,222)
Other operating income		6,560	6,560
Operating loss		<u>(427)</u>	<u>(4,462)</u>
Interest payable and similar expenses		(455)	(563)
Loss before taxation		<u>(882)</u>	<u>(5,025)</u>
Tax on loss	7	-	-
Loss for the financial year		<u><u>(882)</u></u>	<u><u>(5,025)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 11 to 19 form part of these financial statements.

Donegal Women's Centre
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Balance sheet
As at 31 December 2017

		2017		2016	
	Note	€	€	€	€
Fixed assets					
Tangible assets	9	336,863		347,542	
			336,863		347,542
Current assets					
Debtors	10	9,594		10,334	
Cash at bank and in hand		15,824		23,210	
		25,418		33,544	
Creditors: amounts falling due within one year	11	(49,208)		(56,133)	
Net current liabilities			(23,790)		(22,589)
Total assets less current liabilities			313,073		324,953
Creditors: amounts falling due after more than one year	12		(244,487)		(255,484)
Net assets			68,586		69,469
Capital and reserves					
Profit and loss account			68,586		69,469
Members funds			68,586		69,469

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 11 to 19 form part of these financial statements.

Donegal Women's Centre
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet (continued)
As at 31 December 2017

These financial statements were approved by the board of directors on 17 August 2018 and signed on behalf of the board by:

Ms Triona Stafford
Director

Ms Tara Gallagher
Director

The notes on pages 11 to 19 form part of these financial statements.

Donegal Women's Centre
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Notes to the financial statements
Financial year ended 31 December 2017

1. General information

The company is a Company Limited by Guarantee (not having any share capital) registered in Ireland. The address of the registered office is Port Road, Letterkenny, County Donegal. The company changed its name from Donegal Women's Centre Company Limited by Guarantee to Donegal Women's Centre with effect from February 1st 2017. The company has been granted charitable status by the Revenue Commissioners (CHY 9291).

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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.

Going concern

The company's core activities have been funded by the Health Service Executive (HSE) and TUSLA during the year under review. Funding from the HSE and TUSLA is in place for the 2018 calendar year. The company has no guarantees in respect of funding from the HSE, TUSLA or any other funding agency thereafter. In addition, the company has net current liabilities as at December 31st 2017 of €23,790. The directors are confident that the above agencies will continue to provide funding to the company in future years and that such funding will be similar to the current funding levels. The directors are also confident of the continued support of the company's bankers. Based on the above, the directors deem it appropriate to prepare the financial statements on a going concern basis.

Income

Income includes (a) grants and other funding received during the year from various funding agencies, and (b) other income generated by the company. Grants and other state funding includes funding received during the year and funding claims outstanding at the year end. Income received in advance from funding agencies is treated as deferred income and is disclosed as a creditor falling due within one year. Other income generated by the company is reflected in the financial statements as earned.

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Notes to the financial statements (continued)
Financial year ended 31 December 2017

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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:

Land and buildings	- over 50 years
Fittings fixtures and equipment	- 12.5% 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.

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Notes to the financial statements (continued)
Financial year ended 31 December 2017

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

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.

4. Limited by guarantee

The company is limited by guarantee and consequently does not have any share capital. Each of the members is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

Donegal Women's Centre
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Notes to the financial statements (continued)
Financial year ended 31 December 2017

5. Income

Income arises from:

	2017	2016
	€	€
Grants and other state income	318,724	316,044
Other income	102,339	107,156
	<u>421,063</u>	<u>423,200</u>

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

Donegal Women's Centre
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Notes to the financial statements (continued)
Financial year ended 31 December 2017

Details of grants and other state funding received:

Grant 1

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Grant Aid
Purpose of grant	Support of staff wages and operating costs relating to the delivery of family planning services to women in Donegal.
Total Grant	€100,606
Term	Expires 31 December 2017
Accounting for grants:	
- Grant deferred at 1 January 2017	€7,967
- Grant receivable at 1 January 2017	€2,742
- Grant received during the year	€95,381
- Grant taken to income for the year	€100,606
- Grant deferred at 31 December 2017	€Nil
- Grant receivable at 31 December 2017	€Nil
Received year end	31 December 2017
Capital grant	Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 2

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Crisis Pregnancy programme
Purpose of grant	Support of staff wages and operating costs relating to the provision of a crisis pregnancy health clinic and the delivery of counselling services and education projects to women in Donegal.
Total Grant	€109,118
Term	Expires 31 December 2017
Accounting for grants:	
- Grant deferred at 1 January 2017	€Nil
- Grant received during the year	€109,118
- Grant taken to income for the year	€109,118
- Grant deferred at 31 December 2017	€Nil
Received year end	31 December 2017
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

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Notes to the financial statements (continued)
Financial year ended 31 December 2017

Grant 3

Agency	National Lottery Fund
Sponsoring Government Department	Department of Health
Grant Programme	Grant Aid
Purpose of grant	Support of staff wages and operating costs relating to the development of a low cost generic outreach counselling service and other ad-hoc projects.
Total Grant	€-
Term	Expires 31 December 2018
Accounting for grants:	
- Grant deferred at 1 January 2017	€2,482
- Grant received during the year	€Nil
- Grant taken to income for the year	€Nil
- Grant deferred at 31 December 2017	€2,482
Capital grant	Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 4

Agency	TUSLA (Child and Family Agency)
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Domestic and Sexual Violence programme
Purpose of grant	Support of staff wages and operating costs relating to the provision of counselling services to women in Donegal.
Total Grant	€109,000
Term	Expires 31 December 2017
Accounting for grants:	
- Grant deferred at 1 January 2017	€Nil
- Grant received during the year	€109,000
- Grant taken to income for the year	€109,000
- Grant deferred at 31 December 2017	€Nil
Received year end	31 December 2017
Capital grant	Nil
Restriction on use	Grant funding to be utilised as detailed above.

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Notes to the financial statements (continued)
Financial year ended 31 December 2017

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 7 (2016: 7).

The aggregate payroll costs incurred during the financial year were:

	2017	2016
	€	€
Wages and salaries	254,388	251,140
Social insurance costs	26,142	25,442
	<u>280,530</u>	<u>276,582</u>

None of the company's employees earned remuneration in excess of €60,000 during the year under review.

The directors did not receive any remuneration during the year under review.

7. Tax on loss

The company has been granted charitable status by the Revenue Commissioners (CHY 9291). As a consequence the company is not liable to taxation on its profit/loss on ordinary activities.

The company is compliant with relevant circulars relating to taxation, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

8. Appropriations of profit and loss account

	2017	2016
	€	€
At the start of the financial year	69,468	74,494
Loss for the financial year	(882)	(5,025)
At the end of the financial year	<u>68,586</u>	<u>69,469</u>

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Notes to the financial statements (continued)
Financial year ended 31 December 2017

9. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2017 and 31 December 2017	600,000	43,191	643,191
Depreciation			
At 1 January 2017	253,025	42,624	295,649
Charge for the financial year	10,205	474	10,679
At 31 December 2017	263,230	43,098	306,328
Carrying amount			
At 31 December 2017	336,770	93	336,863
At 31 December 2016	346,975	567	347,542

The directors are of the opinion that there hasn't been any material change in the valuation of the company's premises and that therefore the carrying value of the premises in the financial statements is not impaired.

10. Debtors

	2017	2016
	€	€
Trade debtors	2,308	4,166
Prepayments	7,286	6,168
	<u>9,594</u>	<u>10,334</u>

11. Creditors: amounts falling due within one year

	2017	2016
	€	€
Amounts owed to credit institutions	7,633	8,659
Payments received on account	2,482	10,449
Other creditors including tax and social insurance	21,016	20,748
Accruals	18,077	16,277
	<u>49,208</u>	<u>56,133</u>

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Notes to the financial statements (continued)
Financial year ended 31 December 2017

12. Creditors: amounts falling due after more than one year

	2017	2016
	€	€
Amounts owed to credit institutions	7,459	11,896
Deferred income	237,028	243,588
	<u>244,487</u>	<u>255,484</u>

13. Details of indebtedness

The bank loan is secured by a mortgage over the company's premises at Port Road, Letterkenny.

14. Contingent assets and liabilities

Grants and funding received from various funding agencies, or parts thereof, may be repayable under certain circumstances.

15. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities, prepare and submit returns to the Companies Registration Office and to assist with the preparation of the financial statements.

16. Accounting periods

The current accounts are for the year ended December 31st 2017. Comparative figures are for the year ended December 31st 2016.

17. Approval of financial statements

The board of directors approved these financial statements for issue on 17 August 2018.

Donegal Women's Centre
(A Company Limited by Guarantee and not having Share Capital)

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