

Company Number: 358498

Kerry Rape and Sexual Abuse Centre Ltd
Annual Report and Financial Statements
for the financial year ended 31 December 2024

Joan O'Sullivan & Co.
Chartered Accountants and Statutory Audit Firm
12 Denny Street,
Tralee,
Co. Kerry
Republic of Ireland

Kerry Rape and Sexual Abuse Centre Ltd

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Kerry Rape and Sexual Abuse Centre Ltd

DIRECTORS AND OTHER INFORMATION

Directors	Brid McElligott Denise Griffin Barry O'Rourke Caitriona Py Collins Brendan Rowntree Gerard Enright Ben Slimm Mary Corkery (Resigned 12 August 2024) Siobhan Garvey
Company Secretary	Denise Griffin
Company Number	358498
Registered Office	5 Greenview Terrace, Tralee, Co Kerry
Business Address	5 Greenview Tce. Tralee Kerry
Auditors	Joan O'Sullivan & Co. Chartered Accountants and Statutory Audit Firm 12 Denny Street, Tralee, Co. Kerry Republic of Ireland
Bankers	AIB Bank 1 Castle Street Tralee, Co. Kerry
Solicitors	Miriam McGillicuddy Derryana, Ballyard Tralee, Co. Kerry

Kerry Rape and Sexual Abuse Centre Ltd

DIRECTORS' REPORT

for the financial year ended 31 December 2024

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

Principal Activity and Review of the Business

The principal activity of the company is the provision of high quality, free professional services & responses to all survivors of sexual violence by providing free and confidential counselling & support services to the survivors of sexual violence and their families.

Kerry Rape & Sexual Abuse Centre CLG (KRSAC) is an active member of the Rape Crisis Network Ireland (RCNI), a network that supports and promotes the work of Rape Crisis Centers and provides a national voice for all survivors of sexual violence. We abide by the RCNI code of ethics, framework and practices.

Our Mission: To provide a safe, confidential and free counselling and support service to female and male survivors of all types of sexual violence and support for non-abusing partners, parents, relatives and friends.

Vision: Our vision is of a society that does not tolerate any type of sexual violence but that, when it does occur the survivors are treated with dignity & respect.

The Company is limited by guarantee not having a share capital. The objects and powers of the charitable company is governed under its Constitution and managed by a Board of Directors. The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. 10562 and is registered with the Charities Regulatory Authority.

The company is committed to fully adopting the principles of the voluntary Governance Code.

In 2024 KRSAC's work continued to be heavily driven with the sustained demand for counselling & support services. The waiting list for counselling continued to grow. We requested additional funds from our main funder (CUAN-Dept of Justice) to increase the hours for the Case Manager. This role involves managing the waiting list and assessing all new clients within a short period of time & providing on-going support until an appointment becomes available. We hope to extend this role; it has been very beneficial in assessing and supporting clients on the waiting list.

Principal Risks and Uncertainties

The principal risks and uncertainties facing the charity are its reliance for funding on state agencies and on donations and fundraising activities which may decline causing a cut-back in service levels. The board are confident that they can adapt the company's expenditure to its income and they do not foresee any significant cut in funding for the current year.

Financial Results

The deficit for the financial year after providing for depreciation amounted to € (733) (2023 - € (18,989)).

At the end of the financial year, the company has assets of €133,858 (2023 - €139,892) and liabilities of €17,095 (2023 - €22,396). The net assets of the company have decreased by € (733).

The company is prohibited by its Constitution from declaring a dividend to its members.

Directors and Secretary

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

Brid McElligott
Denise Griffin
Barry O'Rourke
Caitriona Py Collins
Brendan Rowntree
Gerard Enright
Ben Slimm
Mary Corkery (Resigned 12 August 2024)
Siobhan Garvey

The secretary who served throughout the financial year was Denise Griffin.

There are no directors' interests requiring disclosure under the Companies Act 2014.

In accordance with the Constitution, the directors retire by rotation.

Kerry Rape and Sexual Abuse Centre Ltd

DIRECTORS' REPORT

for the financial year ended 31 December 2024

Future Developments

The company plans to continue its present activities and are looking forward to new beginnings in 2025, the Board of Directors launched the strategic plan in October 2024, this will influence the work of the Centre for the next four years. The Board also successfully recruited for the post of CEO on the retirement of the former CEO.

We are looking forward to continuing building our relationship with "CUAN" which is under the auspices of the Dept. of Justice. This new agency is operational since January 2024. We are focused on advocating and implementation of the third national strategy on DSGBV. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The auditors, Joan O'Sullivan & Co., (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Principal Risks and Uncertainties

The Directors have assessed the significant risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate its exposure to these significant risks. A comprehensive risk register is in place detailing primary risks and mitigations. This is a 'living document'.

Risks are scored based on potential impact, likelihood and extent of mitigation measures in place, and categorised under the following 9 headings:

1. Strategic Direction and Leadership
2. Governance oversight
3. Financial
4. Human Resources
5. Service operations and service users
6. Technological
7. Physical
8. Reputational

The Risk Register is supported by a Risk Management Policy. Both the Register and the Policy are reviewed and updated on an annual basis

Reserves Strategy

The Board has set a reserves policy which ideally requires reserves be maintained at a level which would cover Kerry Rape Crisis Centre's operating costs for a period of three consecutive months. This would enable current activities to continue in the short term.

BOARD OF DIRECTORS MEETINGS 2024:

Board Meeting Attendance

	Brid McElligott	Caitriona Py-Collins	Gerry Enright	Denise Griffin	Barry O'Rourke	Ben Slimm	Brendan Roantree	Mary Corkery	Siobhan Garvey
	8/9	7/9	7/9	7/9	8/9	6/9	8/9	4/9 Resigned June 2024	7/9
TOTAL MEETINGS									

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

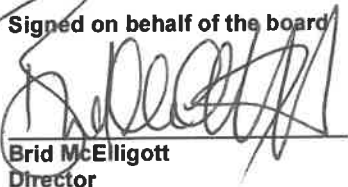
Kerry Rape and Sexual Abuse Centre Ltd DIRECTORS' REPORT

for the financial year ended 31 December 2024

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 5 Greenview Terrace, Tralee, Co Kerry.

Signed on behalf of the board



Brid McElligott
Director

29 April 2025



Gerard Enright
Director

29 April 2025

Kerry Rape and Sexual Abuse Centre Ltd
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2024

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards.

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 surplus or deficit 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 readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Brid McElligott
Director

29 April 2025



Gerard Enright
Director

29 April 2025

INDEPENDENT AUDITOR'S REPORT

to the Members of Kerry Rape and Sexual Abuse Centre Ltd

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Kerry Rape and Sexual Abuse Centre Ltd ('the company') for the financial year ended 31 December 2024 which comprise the Income Statement, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 2024 and of its deficit 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Kerry Rape and Sexual Abuse Centre Ltd

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

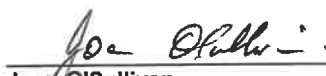
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

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

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


Joan O'Sullivan
for and on behalf of
JOAN O'SULLIVAN & CO.
Chartered Accountants and Statutory Audit Firm
12 Denny Street,
Tralee,
Co. Kerry
Republic of Ireland

29 April 2025

Kerry Rape and Sexual Abuse Centre Ltd

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.

Kerry Rape and Sexual Abuse Centre Ltd

INCOME STATEMENT

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income	5	410,631	362,232
Expenditure		(411,561)	(381,271)
Deficit before interest		(930)	(19,039)
Interest receivable and similar income		197	50
Deficit for the financial year		(733)	(18,989)
Total comprehensive income		(733)	(18,989)
Retained surplus brought forward		117,496	136,485
Retained surplus carried forward		116,763	117,496

Approved by the board on 29 April 2025 and signed on its behalf by:


Brid McElligott
Director


Gerard Enright
Director

Kerry Rape and Sexual Abuse Centre Ltd
BALANCE SHEET
as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	9	<u>4,171</u>	<u>3,464</u>
Current Assets			
Debtors	10	1,340	210
Cash and cash equivalents		<u>128,347</u>	<u>136,218</u>
		<u>129,687</u>	<u>136,428</u>
Creditors: amounts falling due within one year	12	<u>(17,095)</u>	<u>(22,396)</u>
Net Current Assets		<u>112,592</u>	<u>114,032</u>
Total Assets less Current Liabilities		<u><u>116,763</u></u>	<u><u>117,496</u></u>
Reserves			
Retained surplus		<u>116,763</u>	<u>117,496</u>
Members' Funds		<u><u>116,763</u></u>	<u><u>117,496</u></u>

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

Approved by the board on 29 April 2025 and signed on its behalf by:


Brid McElligott
Director


Gerard Enright
Director

Kerry Rape and Sexual Abuse Centre Ltd
CASH FLOW STATEMENT
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Deficit for the financial year		(733)	(18,989)
Adjustments for:			
Interest receivable and similar income		(197)	(50)
Depreciation		1,988	1,713
		<u>1,058</u>	<u>(17,326)</u>
Movements in working capital:			
Movement in debtors		(1,130)	(10)
Movement in creditors		(6,169)	6,498
		<u>(6,241)</u>	<u>(10,838)</u>
Cash used in operations			
Cash flows from investing activities			
Interest received		197	50
Payments to acquire tangible assets		(2,695)	-
		<u>(2,498)</u>	<u>50</u>
Net cash (used in)/generated from investment activities			
		<u>(8,739)</u>	<u>(10,788)</u>
Net decrease in cash and cash equivalents			
Cash and cash equivalents at beginning of financial year		136,133	146,921
Cash and cash equivalents at end of financial year	11	127,394	136,133

Kerry Rape and Sexual Abuse Centre Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Kerry Rape and Sexual Abuse Centre Ltd is a company limited by guarantee, having no share capital and incorporated in Ireland (Registered number 358498) with a registered office at 5 Greenview Terrace, Tralee, Co. Kerry. The principal activity of the company is set out in the Director's Report. The financial statements of the company are presented in euro (€), the currency of the primary economic environment in which the company operates (its functional currency).

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income represents amounts receivable from various grants, donations and fundraising. Voluntary income is received by way of grants, donations and gifts and is included in full in the Income and Expenditure Account when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Investment income is included when receivable.

Fund Accounting

The following funds are operated by the charity:

Unrestricted Funds

General funds represent amounts which are expendable at the discretion of the directors in 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 expenditure.

Restricted Funds

Restricted funds are to be used for the specified purposes as laid down by the donor/grantor. Expenditure which meets these criteria is allocated to the fund.

Designated Funds

Directors can designate part or all, of the unrestricted funds for specific purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Tangible assets and depreciation

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

Fixtures, fittings and equipment	- 15% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Kerry Rape and Sexual Abuse Centre Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

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

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. The company's charity registration number is CHY10562

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Pensions

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

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Provisions Available for Audits of Small Entities

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

Kerry Rape and Sexual Abuse Centre Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

5. Income

The income for the financial year is analysed as follows:

	2024 €	2023 €
By Category:		
Grants: Tusla - The Child and Family Agency	-	335,477
Grants: CUAN - The Domestic, Sexual and Gender Based Violence Agency.	378,721	-
Grants: HSE	5,000	6,000
Donations and Fundraising	14,122	16,005
Ring of Kerry Charity Cycle	2,000	-
Court Accompaniment	4,731	4,750
Kerry County Council	1,857	-
Sisters of Mercy	4,200	-
	410,631	362,232

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing counselling and support to the victims of rape and sexual abuse.

6. Operating deficit

	2024 €	2023 €
Operating deficit is stated after charging:		
Depreciation of tangible assets	1,988	1,713

7. Staff Costs

	2024 €	2023 €
Wages & Salaries	281,875	247,796
Employers prsi	28,838	26,412
Staff defined contribution pension costs	15,633	16,696
	326,346	290,904

8. Employees

The average monthly number of employees, including directors, during the financial year was 8, (2023 - 8).

	2024 Number	2023 Number
Number of Employees: €0-€60,000	7	7
Number of Employees: €60,000-€70,000	-	1
Number of Employees: €70,000 - €80,000	1	-
	8	8

Kerry Rape and Sexual Abuse Centre Ltd
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2024	37,325	37,325
Additions	2,695	2,695
	<u>40,020</u>	<u>40,020</u>
At 31 December 2024		
Depreciation		
At 1 January 2024	33,861	33,861
Charge for the financial year	1,988	1,988
	<u>35,849</u>	<u>35,849</u>
At 31 December 2024		
Net book value		
At 31 December 2024	<u>4,171</u>	<u>4,171</u>
At 31 December 2023	<u>3,464</u>	<u>3,464</u>

10. Debtors

	2024 €	2023 €
Prepayments	<u>1,340</u>	<u>210</u>

11. Cash and cash equivalents

	2024 €	2023 €
Cash and bank balances	49,788	57,856
Bank overdrafts	(953)	(85)
Cash equivalents	78,559	78,362
	<u>127,394</u>	<u>136,133</u>

12. Creditors
Amounts falling due within one year

	2024 €	2023 €
Amounts owed to credit institutions	953	85
Taxation	9,590	8,679
Pension accrual	653	2,776
Accruals	5,899	10,856
	<u>17,095</u>	<u>22,396</u>

13. Taxation

	2024 €	2023 €
Creditors:		
PAYE	<u>9,590</u>	<u>8,679</u>

14. Financial Instruments

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

Kerry Rape and Sexual Abuse Centre Ltd
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

15. Pension costs - defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €15,633 (2023 - €16,696).

16. State Funding

Agency	CUAN: The Domestic, Sexual and Gender-Based Violence Agency.	
Government Department	Department of Justice	
Grant Programme	Community services	
Purpose of the Grant	Pay, general administration and service provision	
Term	12 months (January 2024 to December 2024)	
Total Fund	€378,721	
Expenditure	€379,454	
Fund deferred or due at financial year end	€0	
Received in the financial year	€378,721	
Capital Grant	Nil	
Restriction on use	Domestic, Sexual Gender Based Violence Services. Staffing & Administration costs.	
Agency	HSE	
Government Department	Department of Children, Equality, Disability, Integration and Youth	
Grant Programme	Social and Inclusion Funding	
Purpose of the Grant	Education and Counselling	
Term	12 months (January 2024 - December 2024)	
Total Fund Expenditure	€5,000 2023: €6,000	
Fund deferred or due at year end	Nil	
Received in the year	€5,000	
Capital Grant	Nil	
Restricted on use	Domestic, Sexual Gender Based Violence Services. Staffing & Administration costs.	
Agency	Kerry County Council	
Grant Programme	Local Enhancement Programme	
Purpose of the Grant	Computer costs and IT	
Received in the year	€1,857	
Total Expenditure	€1,857	
Restriction on use	Computer costs and IT	

Kerry Rape and Sexual Abuse Centre Ltd
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17. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

18. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

19. Directors' remuneration

No members of the board of directors received any remuneration during the year (2023: €nil).
No members of the board of directors or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: €nil).

20. Related party transactions

There were no related party transactions during the period

21. Post-Balance Sheet Events

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

22. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 29 April 2025.