

Annual Report (Jan -Dec. 2024)

Held on the
30th October 2025
RCC Carlow & Online

The Carlow and South Leinster Rape Crisis Centre (CSLRCC) has been a cornerstone of support in its community since its official opening in August 1995. Operating as a limited company with charitable status, the Centre is dedicated to providing essential services for survivors of sexual violence and promoting awareness and education to address these critical issues. Located at 72 Tullow Street, Carlow, the Centre serves as an accessible and welcoming space for individuals in need. Its operations are funded through a mix of support from Tusla, various grants, self-financing efforts, and the generosity of donors and fundraisers. This blend of financial backing allows the Centre to offer vital resources and services to its community.

The organisation comprises a Board of Directors, a Director of Services, skilled team comprising of staff members, and dedicated volunteers. Together, they ensure the Centre's smooth operation and commitment to providing high-quality care and support to those they serve. Fully skilled therapeutic volunteers play a particularly significant role in extending the Centre's reach and enhances its capacity to assist survivors which is evidenced in the expansion of a satellite service in Athy.

Governance and accountability are key priorities for the CSLRCC. The Centre is fully registered with the Charities Regulatory Authority, ensuring compliance with national regulations and ethical standards. As a member of the Rape Crisis Network Ireland (RCNI), the Centre works collaboratively with other organisations to improve services, share resources, and advocate for systemic changes. It also actively engages with other agencies to strengthen its impact and support network.

At its core, the CSLRCC exists to provide a safe, confidential, and empowering environment for survivors of sexual violence. Its services include counselling and support, advocacy, and education programs, each designed to meet the unique needs of individuals while promoting a greater understanding of sexual violence and its impacts. Through these efforts, the Centre remains a vital resource for healing, resilience, and progress within the community and surrounding counties.

Mission:

Carlow & South Leinster Rape Crisis Centre provides a free, professional counselling and support service to survivors and those supporting the survivors of all forms of sexual abuse and violence, while also working actively towards a society where sexual violence is no longer tolerated.

Objectives:

To provide a support counselling service to those who have experienced any form of sexual violence at any time in their lives and to those who support those affected by sexual violence.

To promote and support those in communities, education and bring greater awareness to the general public as to the nature and incidence of sexual abuse in the community.

Minutes of the 2024 Annual General Meeting

Held on Thursday, 30th October 2025

Present:

Dave Gahan (Chairperson), Sarah Shakespeare, Sarah Otten, Ger Preteau, Gerry Murphy, Donal O'Dwyer, Accountant, and Anne Kirwan-Finn (Director of Services).

1. 1. Welcome and Approval of Previous Minutes of the 16th December 2024.

The Chairperson, Dave Gahan, welcomed all attendees and ratified the minutes of the previous AGM.

2. 2. Presentation and Adoption of Financial Statements

The financial statements for 2024 were presented by Donal O'Dwyer of Carrigan O'Dwyer Ltd, Auditors. The financials were accepted and formally signed by Dave Gahan (Chairperson) and Gerry Murphy (Board Member).

3. 3. Annual Reports

The Chairperson, Dave Gahan, and the Director of Services, Anne Kirwan-Finn, delivered the Annual Report for 2024. The Chairperson expressed gratitude to all those who contributed to and supported the work of the Carlow & South Leinster Rape Crisis Centre, and looked forward to continued collaboration in 2025 to sustain and strengthen this vital service.

4. 4. Resignation and Re-Election of Board Members

The following nominations and appointments were made and unanimously approved:

- Chairperson: Dave Gahan — nominated by Sarah Otten, seconded by Gerry Murphy
- Board Secretary: Sarah Otten — nominated by Dave Gahan, seconded by Gerry Murphy
- Recording Secretary: Anne Kirwan-Finn — nominated by Gerry Murphy, seconded by Dave Gahan

5. 5. Appointment of Auditors

It was agreed by all Board Members that Carrigan O'Dwyer Ltd be reappointed as Auditors for the forthcoming year.

6. 6. Conclusion

There being no further business, the meeting concluded, 2024 Financial Statements enc.

Carlow & South Leinster Rape Crisis Centre,

Annual Report for 2024 (Jan-Dec)

Held on 30th October at 1pm

(In person and on Zoom)

AGENDA

- Welcome to our Annual General Meeting – Chairperson Dave Gahan
- Presentation of 2024 Audited Accounts by Donal – Carrigan ODwyer, Kilkenny.
- Any items arising from previous year report (attached)
- Resignation & Re-Election of Directors to the Board & confirmation of appointment of Auditors to the Board
- Report by Chairperson Dave Gahan and Director of Services/Manager, Anne Kirwan-Finn
- Thank you & closure.

Chairperson's Report 2024

As Chairperson of the Rape Crisis Centre (RCC), I am honoured to reflect on a year of resilience, adaptation, and continued commitment to supporting survivors of sexual violence. The past year has brought both challenges and transitions, yet the unwavering dedication of our team and the strength of our community have ensured that the RCC remains a vital source of support, advocacy, and compassion.

2024 has been a year of **change and renewal** within the organisation. Several long-standing board members stepped down after years of dedicated service, and we welcomed new members who bring fresh perspectives, expertise, and a shared commitment to our mission. This renewal has strengthened our governance structure and reaffirmed our collective purpose — to provide safe, accessible, and confidential support to those affected by sexual violence.

The **impact of sexual violence** continues to reverberate deeply across our communities. The need for our services remains high, and the importance of keeping the doors of the Centre open cannot be overstated. Every survivor who walks through those doors deserves to find a space of empathy, understanding, and professional care. Despite ongoing financial pressures and increased demand, the RCC team has continued to deliver essential counselling, crisis support, and outreach programmes with professionalism and compassion.

One of the most significant challenges faced this year has been the transition from Tusla to Cuan as our core funding body. This change, while necessary at a national level, has presented administrative and operational changes. Navigating this transition has required flexibility and persistence from both management and the Board. We remain committed to working closely with Cuan to ensure continuity of services and to advocate for sustainable funding that meets the real needs of survivors and the staff who support them.

Amidst these challenges, the RCC has continued to focus on its mission: to support, inform, and empower. Maintaining open doors — literally and symbolically — has been central to our work. Our counsellors, staff, and volunteers have continued to offer vital services with professionalism and empathy, ensuring that survivors never feel alone on their journey to healing. The Centre's ongoing presence is a testament to the strength of our collective effort and the value placed by our community on this essential service.

I extend heartfelt thanks to the Director of Services and the dedicated team who work tirelessly to deliver frontline support and education. To our departing board members, thank you for your years of commitment and leadership. To our new members, welcome — your

insight and enthusiasm will help guide us into a new chapter. And to our community partners, donors, and funders, your continued trust and belief in the RCC make our work possible. As we look ahead, our priorities remain clear: to advocate for survivors, to strengthen our organisational capacity, and to secure sustainable funding to ensure that our doors remain open for all who need us. The RCC stands as a beacon of hope and support, and I am deeply grateful to all who continue to make that possible.

Director of Services Report for 2024 – Anne Kirwan-Finn

Carlow & South Leinster Rape Crisis Centre continued to support victims of crimes of rape, sexual abuse, and sexual violence by providing professional, and confidential counselling to 165 clients for counselling and support sessions to both survivors and their families/friends within the community. Alongside counselling and support, we continued to raise awareness of the realities of sexual violence through workshops, information talks, education settings and specialist training. Our KAS Programme (Knowledge, Awareness and Safety Programme) delivered to senior cycle students reached 1300 Students, delivering to 50 Groups, 19 Schools in Counties Carlow, Kildare, Laois and Wicklow.

Carlow & South Leinster Rape Crisis Centre as an independent and community-based non-governmental organisation (NGO) continued to be supported by a very dedicated team of therapists, admin staff, volunteers, management, Board of Directors, and our wider network of supporters. As a result of this continued commitment enabled us to achieve our mission in 2024 by upholding the highest standards of professionalism in counselling, support, training, and awareness-raising. In doing so the dedicated team at the RCC ensured that clients attending the service were met with compassion, empathy and expertise.

Carlow & South Leinster Rape Crisis Centre are proud to be a member of Rape Crisis Ireland (RCI), the national representative body for Rape Crisis Centres and the specialist voice on sexual violence in Ireland. We are extremely grateful for their continuous support, encouragement and expertise shared freely with the organisation.

During 2024 individuals from the RCC accessed training to support their development, bring awareness of the services at the centre and to improve the quality and productivity. Training included Cuan Hub Training Workshops, Excel Training, Big Red Book Accounts Training, Data Base Training, 6 Day Specialised Sexual Violence Training for Volunteers and participation in awareness raising workshops at St. Patrick's College and SETU Carlow.

Over the past several months, Carlow & South Leinster Rape Crisis Centre has engaged constructively with our new funding partner, Cuan. This period of transition has required adaptation from all parties, and we are encouraged by the positive and collaborative nature of the engagement to date. We are heartened by the interactions and look forward working alongside with everyone in Cuan.

In 2024 we continued to access funding streams through grant application to strengthen our capacity for continued development and service enhancement. In consultation with the team, priority areas requiring additional resources had been identified and with the granting of €7,500 funding from The National Lottery (Carlow/Kilkenny €2,000 and €5,500 from Kildare/West Wicklow) enabled us to further deliver our service. Our overarching objective is to ensure that our services remain accessible to the widest possible cross-section of the community.

I wish to extend my heartfelt thanks to everyone who in 2024 made the work of Carlow & South Leinster Rape Crisis Centre possible. To our Board of Directors, thank you for your continued leadership and commitment. To our dedicated team — therapists, student counsellors, supervisors, administration staff, and volunteers — your compassion and professionalism are the foundation of our service.

We are deeply grateful to our funders, Cuan and Tusla, and to all who have supported us through grants and partnerships. Your belief in our work enables us to reach and support those who need us most.

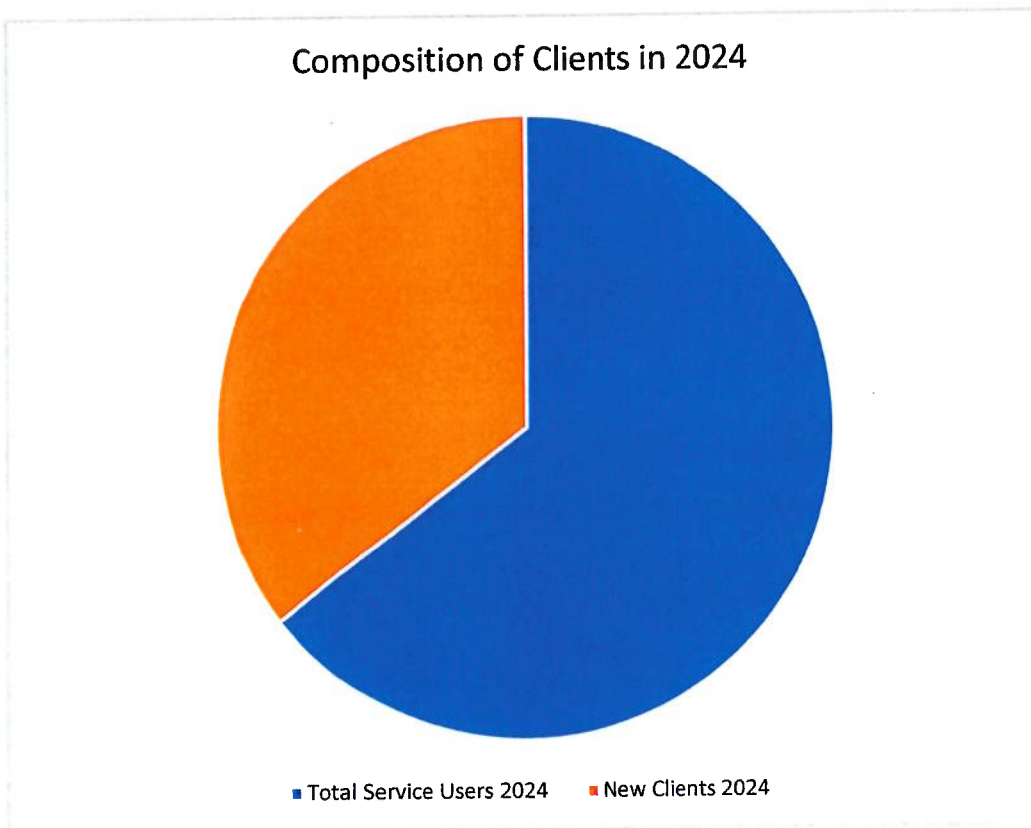
Most of all, we thank our clients for their trust and courage. Your resilience inspires us every day and reminds us why our work matters. Together, we remain committed to providing a safe, supportive, and inclusive service for all who seek our help.

Sincere Thanks,

Anne Kirwan-Finn, Director of Services.

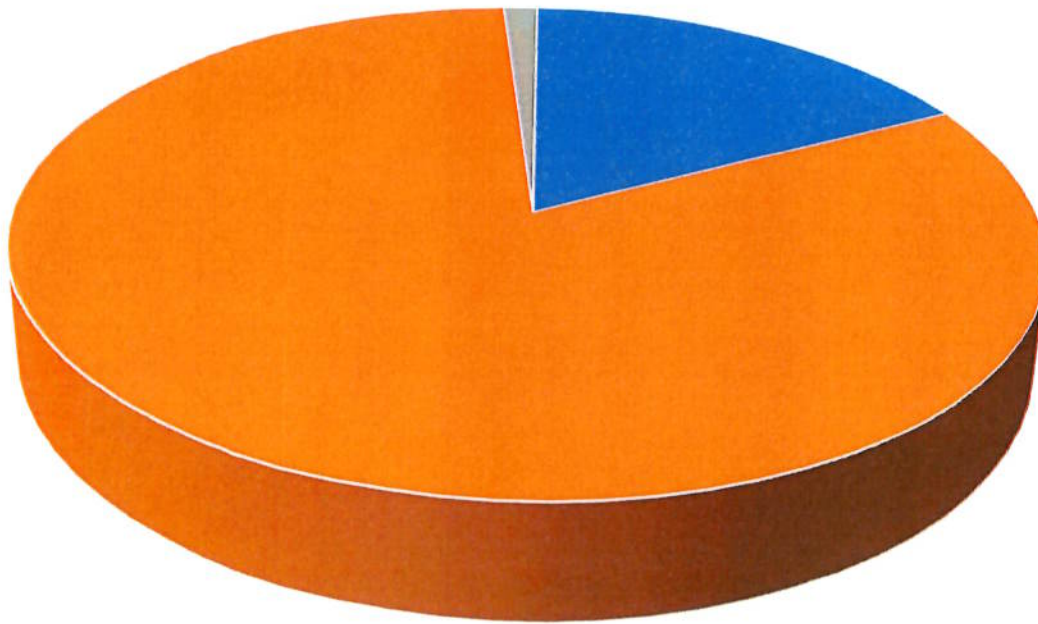
Statistical Overview for 2024

Composition of Clients	
Total Service Users 2024	165
New Clients 2024	91



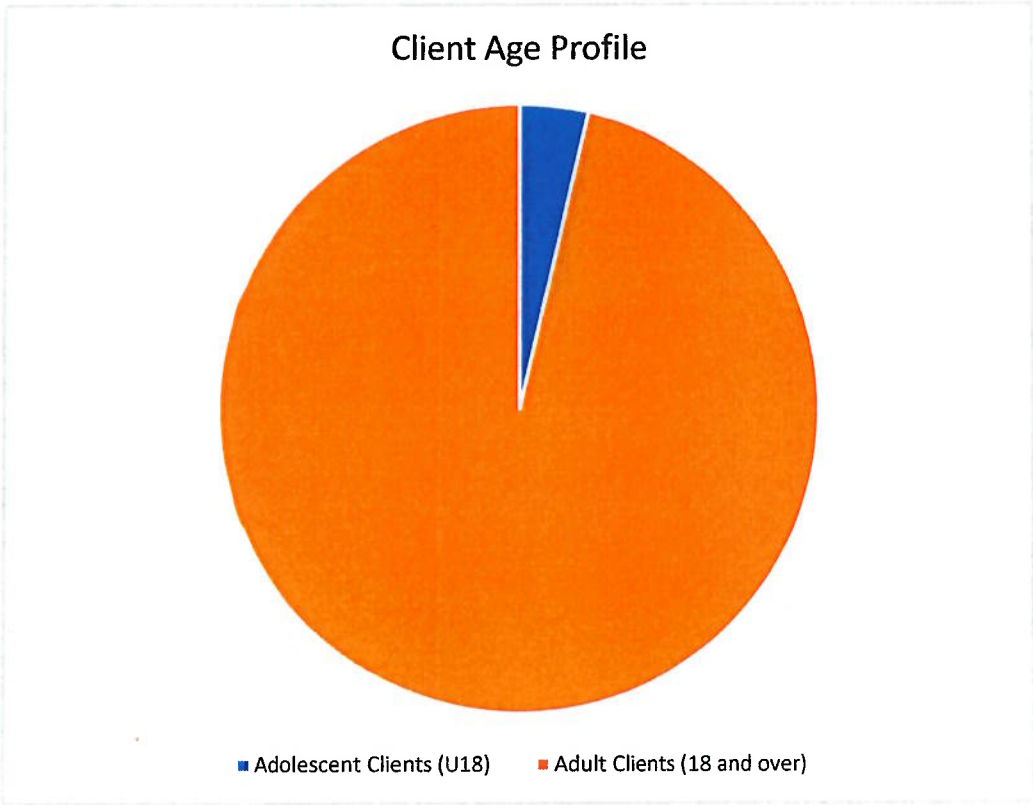
Client Gender	
Male	28
Female	135
Unknown	2

Client Gender



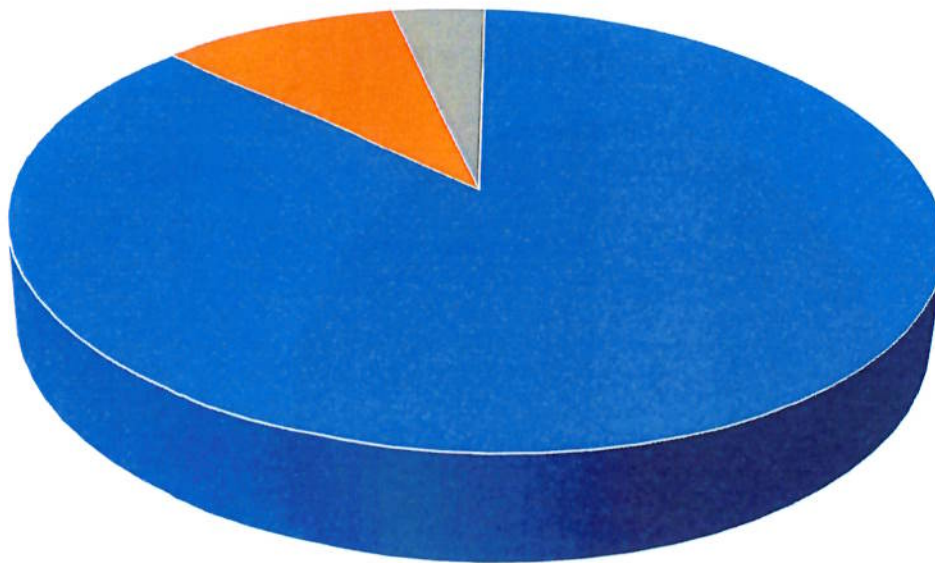
■ Male ■ Female ■ Unknown

Client Age Profile	
Adolescent Clients (U18)	6
Adult Clients (18 and over)	159



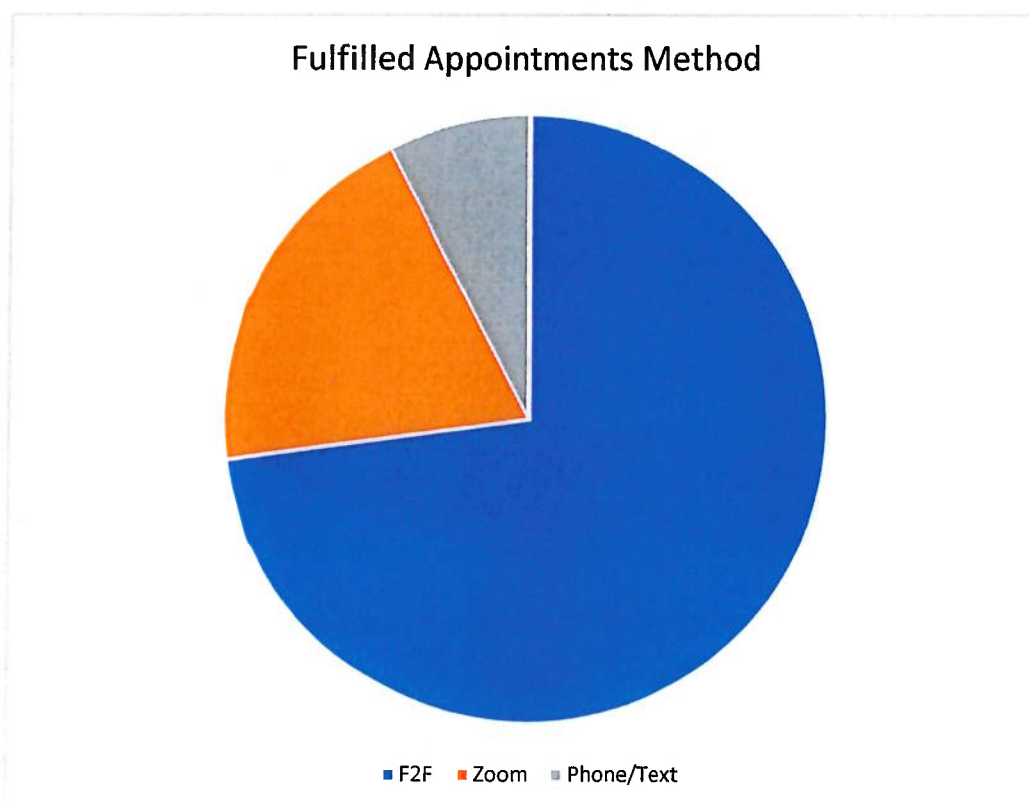
Appointment Summary	
Individual Appointments Fulfilled	1595
Individual Appointments Cancelled	183
Individual Appointments No Show	72

2024 Appointment Summary

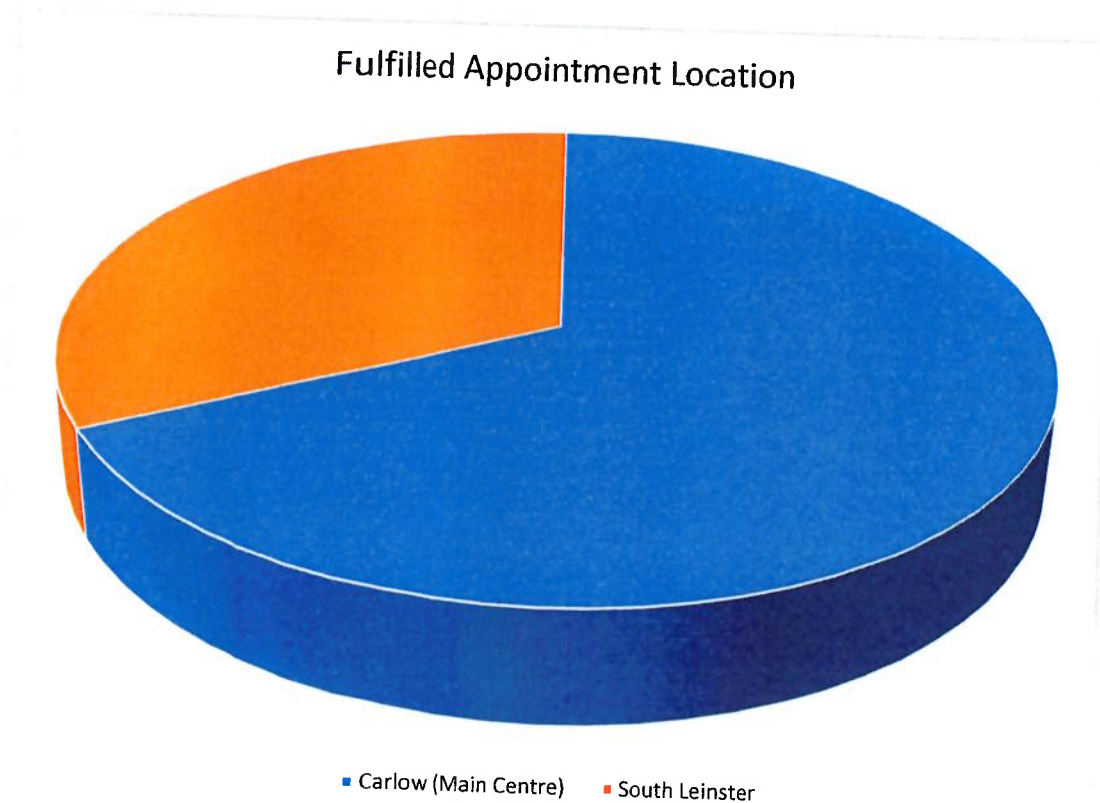


- Individual Appointments Fulfilled
- Individual Appointments Cancelled
- Individual Appointments No Show

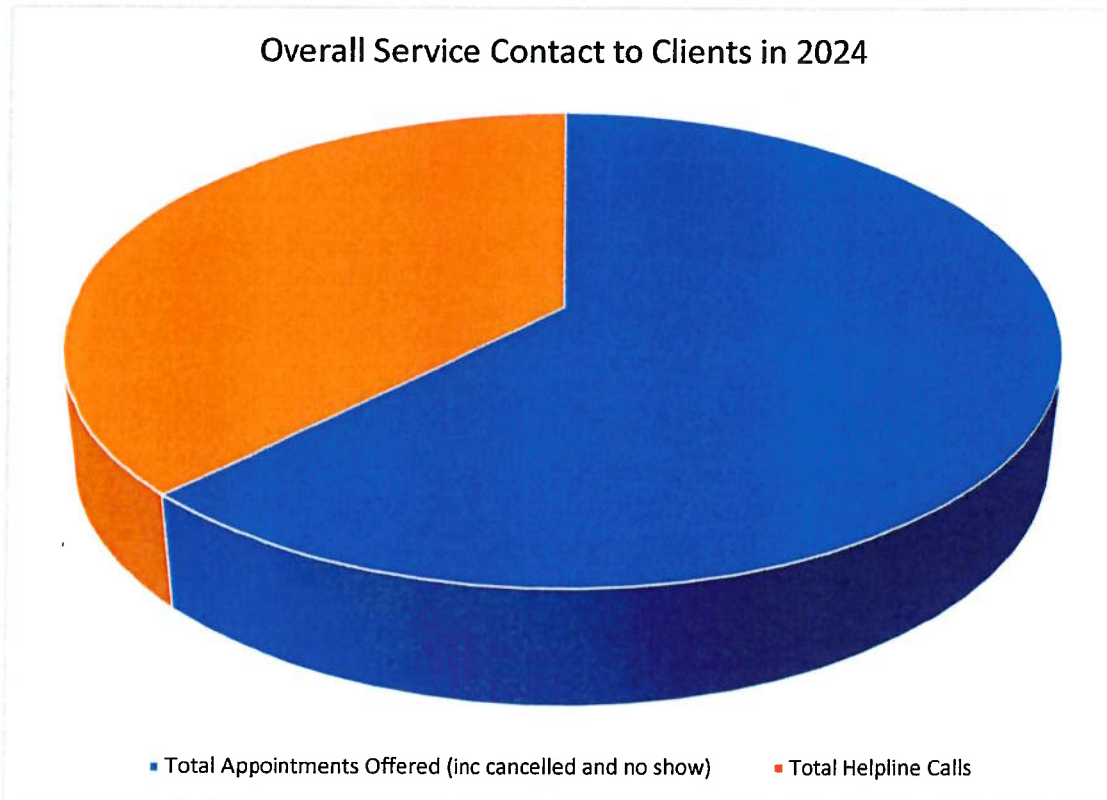
Fulfilled Appointments Method	
F2F	1162
Zoom	311
Phone/Text	122



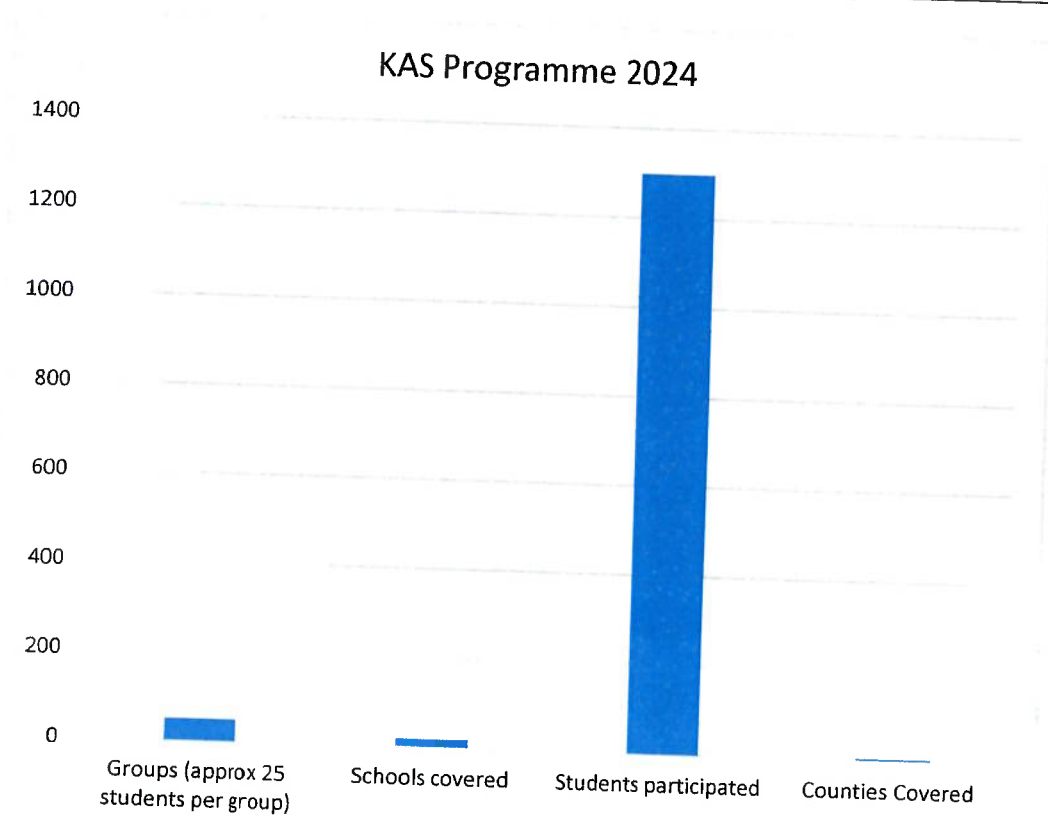
Appointment Location	
Carlow (Main Centre)	1073
South Leinster	522



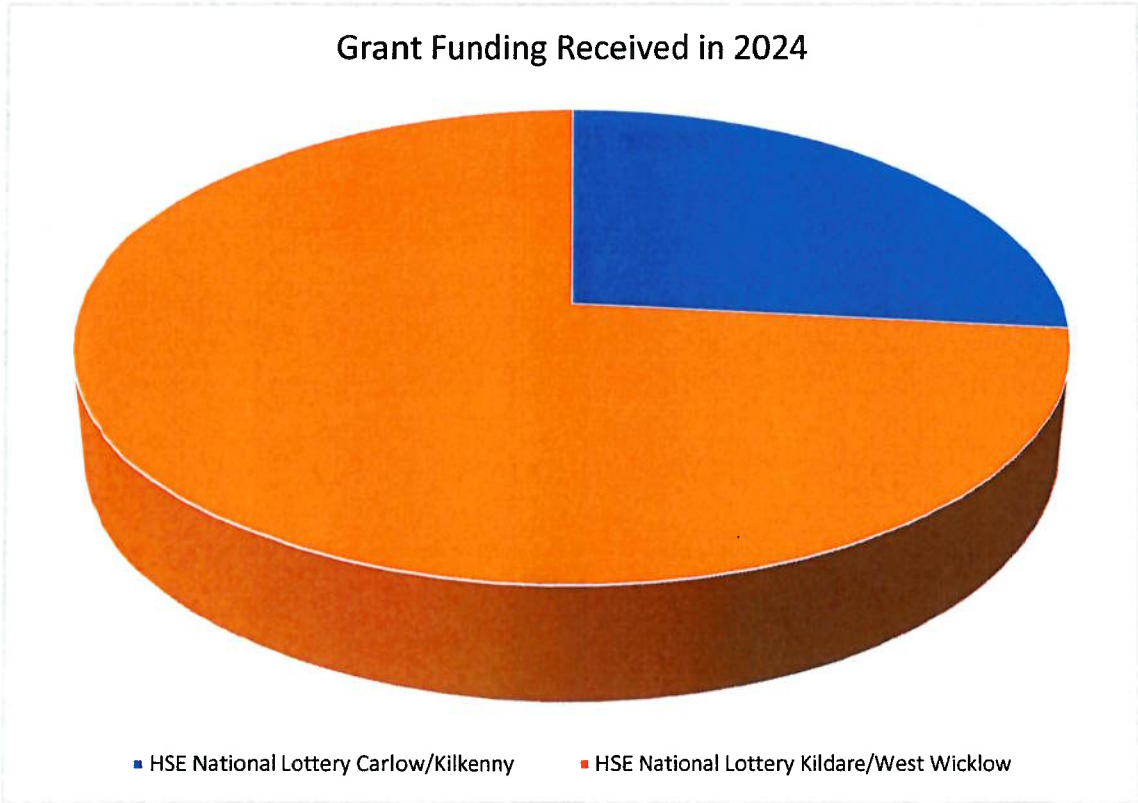
Overall Service Contact to Clients	
Total Appointments Offered (inc cancelled and no show)	1850
Total Helpline Calls	1119



KAS Programme 2024	
Groups (approx. 25 students per group)	50
Schools covered	19
Students participated	1300
Counties Covered	4



Grant Funding Received 2024	
HSE National Lottery Carlow/Kilkenny	2000
HSE National Lottery Kildare/West Wicklow	5500



**2024 Annual Report and Financial Statement for the financial year ended 31st
December – Carrigan O’Dwyer Limited.**

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2024

**Carrigan O'Dwyer Limited
Chartered Accountants and Statutory Auditors
Unit 3 Enterprise House
Dublin Road
Kilkenny**

Company Number: 242570

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

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Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Gerald Preteau David Gahan Anita Whyte (Resigned 24/6/2025) Sarah Shakespeare Gerard Murphy Sarah Otten
Company Secretary	David Gahan
Company Number	242570
Charity Number	12253
Registered Office and Business Address	72 Tullow Street Carlow R93 E6D2
Auditors	Carrigan O'Dwyer Limited Chartered Accountants and Statutory Auditors Unit 3 Enterprise House Dublin Road Kilkenny
Bankers	Permanent TSB Unit 2/3 Shamrock Plaza Green Lane Carlow R93DW01 Allied Irish Bank 36/37 Tullow Street Carlow

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2024

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

The Company is limited by guarantee not having a share capital.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors Report contains the information required to be provided in the Directors Annual Report under the statement of Recommended practice (SORP) Guidelines. The Directors of the charity are also charity trustees for the purpose of Charity law and under the Charities constitution are known as members of the board of trustees.

There has been no significant change in these activities during the financial year ended 31 December 2024.

Mission, Objectives & Strategy

We exist to prevent & respond to the crimes of Rape, Sexual Abuse & sexual Violence.

We achieve our mission through maintaining the highest levels of expertise in our provision of professional counselling advocacy support specialist training & raising awareness to the reality of Sexual Violence.

We are an independent, expert, dedicated, community based Non-Governmental Organization (NGO) made up of staff, volunteers, our Board & supporters. We believe in:

- The right of every person to live free from sexual violence and the threat of Sexual Violence.
- The right to free, confidential, accessible, safe, expert, trauma-based support for all survivors of any form of sexual violence.
- Working in partnership with our services users, who have unique insights and are active participants in their survival & recovery.
- Working in partnership with a range of community & statutory agencies to ensure informed, fit for purpose response to survivors of Sexual Violence.
- Continuous learning regarding the nature of sexual Violence crimes & best practice responses for victims including continuing to learn through listening to survivors.
- The Valuable contribution of each volunteer staff & boards members & the share responsible for taking care of the impact of working with Sexual Violence.

Objectives

- To provide a 5 day week confidential counselling services to adult survivors of sexual abuse free of charge
- To provide outreach services by appointment in Athy, Newbridge, Curragh. & Kildare
- To provide a telephone support/helpline service
- Provide couples therapy, group therapy, creative & play therapy
- To provide education to raise social & personal awareness regarding the dynamics and the effects of sexual abuse and develop continuous professional development
- To lobby for legal representation for survivors of sexual abuse

Strategy

- To coordinate our actions organize ourselves and work together to continue providing an effective response to client needs and preferences.
- To challenge societal norms reduce stigma related to sexual violence and advocate on behalf of survivors of sexual abuse & violence
- To become a key services provider regionally in education, training, and community attitude change
- To increase funding to achieve the service innovations and to meet existing community needs
- To enhance our visibility in the local community and with community/statutory stakeholders.

Structure, Governance and Management

Structure

We are an independent not-for profit organization incorporated as a Company Limited by Guarantee.

We are governed by a voluntary board of Directors. The Board meets regularly and is responsible for ensuring good governance systems and processes are in place and that ensuring that all legal duties are met.

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2024

Governance

The company is governed by a Constitution under the Companies act 2014. The Company is Limited by guarantee and does not have a share capital. Therefore the directors who served during the year did not have a beneficial interest in the company. All Directors served in a voluntary capacity. The board met on a regular basis during the year and gives priority to achieving the highest standard of corporate governance, strategic planning, financial management & fundraising. The board recognises the need for continuously strengthening risk management. The company is listed on the register of the Charities Regulatory Authority (CRA) and declared to the CRA on 31 October 2024 that it is in full compliance with the Charities Governance Code.

Management

The board delegates the day to day running of affairs and the carrying out of its policies to the Chief Executive officer.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(3,784) (2023 - €(17,119)).

At the end of the financial year, the company has assets of €29,089 (2023 - €43,259) and liabilities of €4,650 (2023 - €15,036). The net assets of the company have decreased by €(3,784).

Reserves Position & Policy

It is the policy of the Board to maintain where possible, on an ongoing basis, sufficient cash reserves to equate to one month's expenditure.

Principal Risks and Uncertainties

The directors have no plans to significantly change the activities and operations of the company for the foreseeable future, however this is dependent on receiving continuing funding from Cuan. The Directors expect this funding to continue forth foreseeable future. The company has a separate finance subcommittee which consist of two directors and the manager of the centre.

Directors and Secretary

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

Gerald Preteau
David Gahan
Anita Whyte (resigned 24/6/2025)
Sarah Shakespeare
Gerard Murphy
Sarah Otten

The secretary who served throughout the financial year was David Gahan.

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

Compliance with sector-Wide Legislation & standards

The charity engages proactively with legislation, standards and codes which are developed for the sector. Carlow and South Leinster Rape Crisi Centre CLG subscribes to and is compliant with the following:

The Companies Act 2014
The Charities SORP (FRS102)

Auditors

Harney Nolan Chartered Accountants resigned as auditors during the financial year and the directors appointed Carrigan O'Dwyer Limited, (Chartered Accountants), to fill the vacancy. Carrigan O'Dwyer Limited (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383 (2) of the Companies Act 2014.

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2024

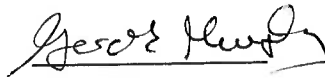
Accounting Records

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 72 Tullow Street, Carlow, R93 E6D2.

Signed on behalf of the board



Director



Director

Date: 30/12/2025

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee 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 that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

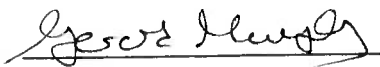
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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



Director



Director

Date:

30/10/2025

INDEPENDENT AUDITOR'S REPORT

to the Members of Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee ('the charity') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows 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" applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with FRS 102.

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"; 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 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 Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

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 contained in the appendix to this report, located at page 10, which is to be read as an integral part of our 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.


CARRIGAN O'DWYER LIMITED
Chartered Accountants and Statutory Auditors
Unit 3 Enterprise House
Dublin Road
Kilkenny

Date: 30/10/2025

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

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.

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Income							
Donations & Legacies	3.1	2,359	-	2,359	2,619	-	2,619
Charitable Activities							
-Grants from Governments	3.2	23,800	333,578	357,378	23,641	310,864	334,505
And other co-founders							
Total Income		<u>26,159</u>	<u>333,578</u>	<u>359,737</u>	<u>26,260</u>	<u>310,864</u>	<u>337,124</u>
Expenditure							
Charitable Activities	4.1	29,944	333,578	363,522	43,911	310,332	354,243
Net Incoming/Expenditure		<u>(3,785)</u>	<u>-</u>	<u>(3,785)</u>	<u>(17,651)</u>	<u>532</u>	<u>(17,119)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
The financial year		<u>(3,785)</u>	<u>-</u>	<u>(3,785)</u>	<u>(17,651)</u>	<u>532</u>	<u>(17,119)</u>
Reconciliation of Funds:							
Total funds beginning of the Year		<u>(3,929)</u>	<u>32,152</u>	<u>28,223</u>	<u>13,722</u>	<u>31,620</u>	<u>45,342</u>
Total Funds at the end of the year		<u><u>(7,714)</u></u>	<u><u>32,152</u></u>	<u><u>24,438</u></u>	<u><u>(3,929)</u></u>	<u><u>32,152</u></u>	<u><u>28,223</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the board on 30/10/2025 and signed on its behalf by:

David Archer
Director

Geordie Murphy
Director

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	8	4,881	7,458
Current Assets			
Debtors	9	2,703	3,606
Cash and cash equivalents		21,505	32,195
		24,208	35,801
Creditors: amounts falling due within one year	11	(4,650)	(15,036)
Net Current Assets		19,558	20,765
Total Assets less Current Liabilities		24,439	28,223
Reserves			
Restricted Trust funds		32,152	32,152
General Fund (Unrestricted)		(7,714)	(3,929)
Total funds	13	24,439	28,223

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 & Republic of Ireland" applying Section 1A of that standard.

Approved by the board on 30/10/2025 and signed on its behalf by:

David Cahoon
Director

Georg Murphy
Director

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Deficit for the financial year		(3,784)	(17,119)
Adjustments for:			
Depreciation		2,577	4,926
		<u>(1,207)</u>	<u>(12,193)</u>
Movements in working capital:			
Movement in debtors		903	1,969
Movement in creditors		(10,386)	9,751
		<u>(10,690)</u>	<u>(473)</u>
Cash used in operations			
Cash flows from investing activities			
Payments to acquire tangible assets		-	(3,016)
Net decrease in cash and cash equivalents		(10,690)	(3,489)
Cash and cash equivalents at beginning of financial year		32,195	35,684
		<u>32,195</u>	<u>32,195</u>
Cash and cash equivalents at end of financial year	10	21,505	32,195

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 242570. The registered office of the company is 72 Tullow Street, Carlow, R93 E6D2 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying Section 1A of that Standard.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014 the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the Requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Income

Income is recognized by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the items of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the Charity.

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Income from Charitable Activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible assets and depreciation

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

Fixtures, fittings and equipment	- 20% 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.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank & in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

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

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.

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31st December 2024

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Donations & Legacies	2,359	-	2,359	2,619
	<u>2,359</u>	<u>-</u>	<u>2,359</u>	<u>2,619</u>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Grants from governments and other co-funders: Income from Charitable Activities	23,800	333,578	357,378	334,505
	<u>23,800</u>	<u>333,578</u>	<u>357,378</u>	<u>334,505</u>

4 EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Expenditure on charitable activities	282,131	6,404	63,018	351,553	344,028
Governance Costs (Note 4.2)	-	-	11,969	11,969	10,215
	<u>282,131</u>	<u>6,404</u>	<u>74,987</u>	<u>363,522</u>	<u>354,243</u>

4.2 GOVERNANCE COSTS

	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Charitable activities -Governance Costs	-	-	11,969	11,969	10,215
	<u>-</u>	<u>-</u>	<u>11,969</u>	<u>11,969</u>	<u>10,215</u>

Included in governance costs are amounts payable to the company auditor/independent examiner as follows:
Statutory Audit/Independent examination €4,000.

5. ANALYSIS OF SUPPORT COSTS

	2024 €	2023 €
Support	63,018	48,390
Governance	11,969	32,620
	<u>74,987</u>	<u>81,010</u>

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

6. NET INCOME

	2024 €	2023 €
Net income is stated after charging/(Crediting):		
Depreciation of Tangible assets	2,577	4,926
Auditors Remuneration:		
Audit Services	<u>4,000</u>	<u>3,813</u>

7. Employees and Remuneration

The average monthly number of employees, including directors, during the financial year was 12, (2023 -12).
The staff costs comprise:

	2024 €	2023 €
Wages and Salaries	234,889	239,150
Pension Costs	15,599	11,072
	<u>250,488</u>	<u>250,222</u>

The number of employees that received employee benefits (excluding employer pension costs) of between €60,000 and €70,000 in the year was 1.

No director has been paid any remuneration or received any other benefits from an employment with the Charity of any related entity in the year.

No director expenses have been incurred or paid in the year.

8. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2024	<u>35,279</u>	<u>35,279</u>
At 31 December 2024	<u>35,279</u>	<u>35,279</u>
Depreciation		
At 1 January 2024	27,821	27,821
Charge for the financial year	2,577	2,577
At 31 December 2024	<u>30,398</u>	<u>30,398</u>
Net book value		
At 31 December 2024	<u>4,881</u>	<u>4,881</u>
At 31 December 2023	<u>7,458</u>	<u>7,458</u>

continued

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

9. Debtors	2024	2023
	€	€
Other debtors	1,334	2,156
Prepayments	1,369	1,450
	<u>2,703</u>	<u>3,606</u>
	<u><u>2,703</u></u>	<u><u>3,606</u></u>
10. Cash and cash equivalents	2024	2023
	€	€
Cash and bank balances	21,505	32,195
	<u>21,505</u>	<u>32,195</u>
	<u><u>21,505</u></u>	<u><u>32,195</u></u>
11. Creditors	2024	2023
Amounts falling due within one year	€	€
Taxation	-	2,887
Accruals	4,650	12,149
	<u>4,650</u>	<u>15,036</u>
	<u><u>4,650</u></u>	<u><u>15,036</u></u>

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

12. State Funding

Agency	Tusla
Government Department	Cuan-The Domestic, Sexual & Gender based Violence Agency
Grant Programme	Community Services
Purpose of the Grant	Care and protection of victims of domestic, sexual and gender-based violence (DSGBV)
Term	Annual
Total Fund	€333,578
Expenditure	€333,578
Fund deferred or due at financial year end	€0
Received in the financial year	€333,578
Capital Grant	Nil
Restriction on use	Restricted to terms of Service Level Agreement

13. Reserves

	2024 €	2023 €
At the beginning of the year	28,223	45,342
Deficit/Surplus for the financial year	<u>(3,785)</u>	<u>(17,119)</u>
At the end of the year	<u>24,438</u>	<u>28,223</u>

14. Funds

14.1 Reconciliation of movement in funds

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	13,722	31,620	45,342
Movement during the financial year	<u>(17,651)</u>	<u>532</u>	<u>(17,119)</u>
At 31 December 2023	(3,929)	32,152	28,223
Movement during the financial year	<u>(3,785)</u>	<u>-</u>	<u>(3,785)</u>
At 31 December 2024	<u>(7,714)</u>	<u>32,152</u>	<u>24,438</u>

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

14.2 Analysis of Movement on Funds

	Balance 1 Jan 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 Dec 2024 €
Restricted Funds					
Restricted	32,152	333,578	333,578	-	32,152
Unrestricted Funds					
Unrestricted General	(3,929)	26,159	29,944	-	(7,714)
Total Funds	28,223	359,737	363,522	-	24,438
	=====	=====	=====	=====	=====

15. 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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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 €1.27.

16. Capital commitments

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

17. Related party transactions

During the year the company rented its outreach centre from its manager, an employee of the company. The property was rented on an arms length basis at a cost of €9,360 per annum (2023-€9,360).

18. Post-Balance Sheet Events

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

19. Approval of financial statements

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