

Company Number: 621103

Samaritans Of Kilkenny and Carlow
Annual Report and Financial Statements
for the financial year ended 31 March 2025

O'Neill Foley Unlimited Company
Chartered Accountants
The Brewhouse,
Abbey Quarter
Kilkenny
Ireland

Samaritans Of Kilkenny and Carlow

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Samaritans Of Kilkenny and Carlow

DIRECTORS AND OTHER INFORMATION

Directors	Anne Lennon Donal Fennelly (Resigned 26 November 2024) Maura Coady Timothy Kiely Gerard Madden Eileen Kelly Raymond Lannen (Resigned 26 November 2024) Dónall Ryan (Appointed 26 November 2024)
Company Secretary	Gerard Madden
Company Number	621103
Charity Number	20168384
Registered Office and Business Address	Waterford Road Kilkenny Co Kilkenny
Auditors	O'Neill Foley Unlimited Company Chartered Accountants The Brewhouse, Abbey Quarter Kilkenny Ireland
Bankers	AIB 3 High Street Kilkenny Ireland
Solicitors	Walter A Smithwick & Co., 43 Parliament St. Kilkenny Ireland

Samaritans Of Kilkenny and Carlow

DIRECTORS' REPORT

for the financial year ended 31 March 2025

The directors present their report and the audited financial statements for the financial year ended 31 March 2025.

Principal Activity and Review of the Business

The principal activity of this company is that of a charity that provides emotional support to those in need. The company has charitable status in the Republic of Ireland.

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

There has been no significant change in these activities during the financial year ended 31 March 2025.

Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(4,893) (2024 - €22,222).

At the end of the financial year, the company has assets of €711,579 (2024 - €723,739) and liabilities of €31,403 (2024 - €38,670). The net assets of the company have decreased by €(4,893).

Directors and Secretary

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

Anne Lennon
Donal Fennelly (Resigned 26 November 2024)
Maura Coady
Timothy Kiely
Gerard Madden
Eileen Kelly
Raymond Lannen (Resigned 26 November 2024)
Dónall Ryan (Appointed 26 November 2024)

The secretary who served throughout the financial year was Gerard Madden.

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

Future Developments

The company plans to continue its present activities and current trading levels.

Post Balance Sheet Events

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

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Auditors

The auditors, O'Neill Foley Unlimited Company, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Risk Management

In common with other charities of a similar size, there are limited resources in segregating certain duties. Being aware of this, the Directors uses all available resources in the manner deemed most effective, which the Directors keep under constant review.

The Directors are aware of the major risks to which the Charity is exposed, in particular those related to the operation and finances of the organisation, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Health and Safety of Employees

The well-being of any employees the Charity may have from time to time is safeguarded through strict adherence to health and safety standards. Health and safety legislation imposes certain requirements on employers and the Charity is taking the necessary action to ensure compliance with the legislation.

Environmental Matters

The Charity will seek to minimise adverse impacts on the environment from its activities, whilst continuing to address health, safety and economic issues. The Charity has complied with all applicable legislation and regulations.

Samaritans Of Kilkenny and Carlow DIRECTORS' REPORT

for the financial year ended 31 March 2025

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.

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 Waterford Road, Kilkenny, Co Kilkenny.

Signed on behalf of the board

Anne Lennon
Director

20 August 2025

Maura Coady
Director

20 August 2025

Samaritans Of Kilkenny and Carlow

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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.

Signed on behalf of the board

Anne Lennon
Director

20 August 2025

Maura Coady
Director

20 August 2025

INDEPENDENT AUDITOR'S REPORT

to the Members of Samaritans Of Kilkenny and Carlow

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Samaritans Of Kilkenny and Carlow ('the company') for the financial year ended 31 March 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds 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 March 2025 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 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 Samaritans Of Kilkenny and Carlow

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 6, 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 9, 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.

Declan Murphy
for and on behalf of
O'NEILL FOLEY UNLIMITED COMPANY
Chartered Accountants
The Brewhouse,
Abbey Quarter
Kilkenny
Ireland

20 August 2025

Samaritans Of Kilkenny and Carlow

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.

Samaritans Of Kilkenny and Carlow
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 March 2025

	Notes	2025 €	2024 €
Income	4	64,907	87,364
Expenditure		(69,800)	(64,482)
(Deficit)/surplus before interest		(4,893)	22,882
Interest payable and similar expenses	6	-	(660)
(Deficit)/surplus for the financial year		(4,893)	22,222
Total comprehensive income		(4,893)	22,222

Approved by the board on 20 August 2025 and signed on its behalf by:

Anne Lennon
Director

Maura Coady
Director

Samaritans Of Kilkenny and Carlow

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	<u>631,228</u>	<u>625,195</u>
Current Assets			
Debtors	9	3,038	13,052
Cash and cash equivalents		<u>77,313</u>	<u>85,492</u>
		<u>80,351</u>	<u>98,544</u>
Creditors: amounts falling due within one year	10	<u>(17,156)</u>	<u>(16,230)</u>
Net Current Assets		<u>63,195</u>	<u>82,314</u>
Total Assets less Current Liabilities		694,423	707,509
Creditors:			
amounts falling due after more than one year	11	<u>(14,247)</u>	<u>(22,440)</u>
Net Assets		<u><u>680,176</u></u>	<u><u>685,069</u></u>
Reserves			
Capital reserves and funds		130,000	130,000
Income and expenditure account		<u>550,176</u>	<u>555,069</u>
Members' Funds		<u><u>680,176</u></u>	<u><u>685,069</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 20 August 2025 and signed on its behalf by:

Anne Lennon
Director

Maura Coady
Director

Samaritans Of Kilkenny and Carlow

RECONCILIATION OF MEMBERS' FUNDS

as at 31 March 2025

	Retained surplus €	Capital contribution reserve €	Total €
At 1 April 2023	532,847	130,000	662,847
Surplus for the financial year	22,222	-	22,222
At 31 March 2024	555,069	130,000	685,069
Deficit for the financial year	(4,893)	-	(4,893)
At 31 March 2025	550,176	130,000	680,176

Samaritans Of Kilkenny and Carlow

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Samaritans Of Kilkenny and Carlow is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 621103. The registered office of the company is Waterford Road, Kilkenny, Co Kilkenny 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 year ended 31 March 2025 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 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" 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 receivable represents the total amount of donations received from individuals and organisations through various fundraising events during the year along with the profits from the charity shop on Kieran's street.

Income is recognised upon receipt of a donation or shop sale.

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:

Land and buildings freehold	- Over 50 years
Fixtures, fittings and equipment	- Over 8 years

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.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Samaritans Of Kilkenny and Carlow

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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.

Taxation

Samaritans of Kilkenny and Carlow has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997 and is therefore not liable to corporation tax on any surplus of income and expenditure.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

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 and Expenditure Account.

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. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Donations	13,339	30,578
Collection Box	-	909
Shop Profit	37,181	40,695
Contribution from other SAMS Branches	-	2,472
Samaritans - Irish Prison Grant	3,337	2,660
HSE - National Lottery Funding	10,000	9,000
Other operating income	1,050	1,050
	64,907	87,364

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from different forms of donations received from various fundraising efforts during the year along with profits from the charity shop on Kieran's Street, Kilkenny.

5. Operating (deficit)/surplus	2025 €	2024 €
Operating (deficit)/surplus is stated after charging/(crediting):		
Depreciation of tangible assets	17,328	15,710
Amortisation of Government grants	(1,050)	(1,050)
	16,278	14,660
6. Interest payable and similar expenses	2025 €	2024 €
Interest	-	660
	-	660

Samaritans Of Kilkenny and Carlow
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

8. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 April 2024	688,786	15,476	704,262
Additions	12,167	11,507	23,674
Disposals	-	(499)	(499)
At 31 March 2025	700,953	26,484	727,437
Depreciation			
At 1 April 2024	72,394	6,673	79,067
Charge for the financial year	14,018	3,310	17,328
On disposals	-	(186)	(186)
At 31 March 2025	86,412	9,797	96,209
Net book value			
At 31 March 2025	614,541	16,687	631,228
At 31 March 2024	616,392	8,803	625,195

9. Debtors

	2025 €	2024 €
Other debtors	-	9,000
Prepayments	3,038	4,052
	3,038	13,052

10. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions		
Loans from associated branch	7,143	7,143
Accruals	10,013	9,087
	17,156	16,230

The loans from associated branch are interest free.

Samaritans Of Kilkenny and Carlow

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Loans from associated branch	5,356	12,499
Government grants	8,891	9,941
	14,247	22,440
Loans		
Repayable in one year or less, or on demand (Note 10)	7,143	7,143
Repayable between one and two years	5,356	12,499
	12,499	19,642
12. 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 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.		
13. Controlling interest		
The company is controlled by the members of the board, who are considered by the directors to be the ultimate controlling parties.		
14. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
15. Shop	2025	2024
	€	€
Sales	67,535	70,730
Rent	(14,400)	(14,400)
Management	(12,742)	(11,973)
Light and heat	(1,008)	(1,167)
Other costs	(2,203)	(2,495)
	37,182	40,695
16. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 20 August 2025.		