

Company registration number: 627606

Samaritans of Kerry

Financial statements

for the financial year ended 31 March 2025

Samaritans of Kerry

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Samaritans of Kerry
Directors and other information

Directors

Michael Mannix
Jan Rice
Rosemary O'Sullivan
Aileen Spitere
Mary O'Sullivan
Jeremiah Dwyer
Seamus Cadogan
Bride O'Donoghue
Margaret Moriarty
Pat Sullivan
Sean Buckley

Secretary Rosemary O'Sullivan

Company number 627606

Charity Number 20200467

Registered office 43-44 Moyderwell
Tralee
Co. Kerry

Auditors David Nolan & Co.
Chartered Accountants
Statutory Audit Firm
3 Bridge Lane
Tralee
Co. Kerry

Bankers Bank of Ireland
Castle Street
Tralee
Co. Kerry

A.I.B. p.l.c.
Castle Street / Denny Street
Tralee
Co. Kerry

Solicitors Cadogan O'Regan LLP Solicitors
22 Denny Street
Tralee
Co. Kerry

Samaritans of Kerry

Directors report

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

The company is limited by guarantee and does not have a share capital.

Principal activity and business review

The principal activity of the company is that of a charity. The Samaritans of Kerry T/A Samaritans is a branch of Samaritans Ireland. It is an independent, registered charitable organisation (charity number CHY 12647) which is administered and managed by the Board of Directors of the Company. The charity is a non profit organisation, established to offer space to talk for anyone going through a difficult time, whether they are suicidal or not. Samaritans supports people struggling to cope, helping them make their own decisions and find a way through their problems. Samaritans provide a 24 hour listening service and offer face to face meetings daily.

The company recorded a surplus for the year of €7,143. The Directors are satisfied with this result and will continue to closely monitor all costs with a view to running the charity as effectively and efficiently as possible.

Directors

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

Jan Rice

Michael Mannix

Rosemary O'Sullivan

Aileen Spitere (Appointed 1 April 2024)

Mary O'Sullivan (Appointed 12 November, 2024)

Jeremiah Dwyer (Appointed 12 November, 2024)

Seamus Cadogan (Appointed 21 February, 2025)

Margaret Moriarty

Bride O'Donoghue (Appointed 12 November, 2024)

Pat Sullivan

Sean Buckley

The company secretary who served throughout the financial year was Rosemary O'Sullivan.

Principal risks and uncertainties

The Board of Directors has undertaken a comprehensive assessment of the principal risks facing the charity. The key risks identified are as follows:

- 1) Reduction in the amount donated to the charity;
- 2) Increased overhead costs;
- 3) Reduction in the number of volunteers available to run the charity.

Furthermore, in common with other charities of a similar size and nature, the organisation is operating with limited resources with regard to the segregation of certain duties. The Directors are aware of this fact and are committed to utilising all available resources in the manner deemed most effective.

The Board is satisfied that it has implemented systems and procedures to mitigate the exposure to the major risks faced by the Charity, particularly those related to the operation and finances of the organisation. This matter is kept under constant review.

Samaritans of Kerry

Directors' report (continued)

Results

The surplus for the financial year after providing for depreciation amounted to €7,143 (2024 - surplus - €7,052).

Taxation

The charity is exempt from taxation on income under Section 207 and 208 of the Taxes Consolidation Act 1997.

Events after the end of the reporting period

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

Research and development

The company does not engage in research and development activities.

Political donations

The company did not make any political donations during the financial year.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company, as well as its statutory register, are located at 43-44 Moyderwell, Tralee, Co. Kerry.

Relevant audit information

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

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

Auditors

The auditors, David Nolan & Co. have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on 1st December, 2025 and signed on behalf of the board by:

Michael Mannix
Director

Aileen Spitere
Director

Samaritans of Kerry

Directors' responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board by:

Michael Mannix
Director

Aileen Spitere
Director

Date: 1st December, 2025

Date: 1st December, 2025

**Independent auditor's report to the members of
Samaritans of Kerry (continued)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Samaritans of Kerry (the 'company') for the financial year ended 31 March 2025 which comprise the Income and Expenditure Account, balance sheet, statement of cash flows and 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.

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 results 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 issued by the UK's Financial Reporting Council; 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 further described 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 12 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. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

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.

**Independent auditor's report to the members of
Samaritans of Kerry (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's report to the members of
Samaritans of Kerry (continued)**

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or 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: [http:// www.iaasa.ie / getmedia / b2389013-1cf6-458b-9b8f-a98202dc9c3a / Description_of_auditors_responsibilities_for_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This 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 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.

David Nolan
For and on behalf of 
David Nolan & Co.
Chartered Accountants
Statutory Audit Firm
3 Bridge Lane
Tralee
Co. Kerry

Date: 1st December, 2025

Samaritans of Kerry

**Income and expenditure account
Financial year ended 31 March 2025**

		2025	2024
		€	€
	Note		
Income	4	111,863	120,343
Administrative expenses		(106,387)	(114,058)
Other operating income	5	1,667	767
Operating surplus	6	7,143	7,052
Net surplus for the financial year		<u>7,143</u>	<u>7,052</u>
Reconciliation of funds			
Net movement in funds for the financial year		7,143	7,052
Income and expenditure account b/fwd		736,101	729,049
Total funds at the end of the financial year		<u>743,244</u>	<u>736,101</u>

The income and expenditure account includes all gains and losses recognised in the financial year.

All the activities of the company are from continuing operations.

The notes on pages 11 to 16 form part of these financial statements.

Samaritans of Kerry

**Balance sheet
As at 31 March 2025**

		2025		2024	
Note	€	€	€	€	€
Fixed assets					
Tangible assets	7	449,314		462,609	
Financial assets	8	90,000		90,000	
			539,314		552,609
Current assets					
Debtors	9	2,941		2,029	
Cash at bank and in hand		261,220		226,621	
		264,161		228,650	
Creditors: amounts falling due within one year					
	10	(60,231)		(45,158)	
Net current assets			203,930		183,492
Total assets less current liabilities			743,244		736,101
Net assets			743,244		736,101
Members Funds					
Income and expenditure account b/fwd			743,244		736,101
			743,244		736,101

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

These financial statements were approved by the board of directors on 1st December, 2025 and signed on behalf of the board by:

Michael Mannix
Director

Aileen Spitere
Director

The notes on pages 11 to 16 form part of these financial statements.

Samaritans of Kerry

Statement of cash flows
Financial year ended 31 March 2025

	2025	2024
	€	€
Cash flows from operating activities		
Surplus for the financial year	7,143	7,052
<i>Adjustments for:</i>		
Depreciation of tangible assets	13,295	13,837
Accrued expenses/(income)	15,002	(6,193)
<i>Changes in:</i>		
Trade and other debtors	(912)	80
Trade and other creditors	71	(20,704)
Net cash from/(used in) operating activities	<u>34,599</u>	<u>(5,928)</u>
Cash flows from investing activities		
Transfer of tangible assets	-	(1,521)
Net cash from/(used in) investing activities	<u>-</u>	<u>(1,521)</u>
Net increase/(decrease) in cash and cash equivalents	34,599	(7,449)
Cash and cash equivalents at beginning of financial year	<u>226,621</u>	<u>234,070</u>
Cash and cash equivalents at end of financial year	<u>261,220</u>	<u>226,621</u>

Samaritans of Kerry

Notes to the financial statements Financial year ended 31 March 2025

1. General information

Samaritans of Kerry is a company limited by guarantee, incorporated and registered in Ireland. The address of the registered office is 43-44 Moyderwell, Tralee, Co. Kerry, which is also the principal place of business of the company. Its Companies Office Registration number is 627606. The company is an independent, registered charitable organisation (Charity number 20200467) which is administered and managed by the Board of Directors. Samaritans of Kerry is a non profit organisation, established to offer space to talk for anyone going through a difficult time, whether they are suicidal or not. The company supports people struggling to cope, helping them make their own decisions and find a way through their problems. Samaritans provide a 24 hour listening service and offer face to face meetings daily.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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', applying section 1A of that Standard, issued by the Financial Reporting Council.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Revenue represents income received from church gate collections, ad hoc donations and other voluntary charitable activities.

Taxation

The company is exempt from taxation on income under Section 207 and 208 of the Taxes Consolidation Act 1997.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Samaritans of Kerry

Notes to the financial statements (continued) Financial year ended 31 March 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings freehold	- 2%	straight line
Plant and machinery	- 15%	straight line
Fittings fixtures and equipment	- 15%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial assets

Financial fixed assets are stated at fair value. Surpluses and deficits on valuation are taken to the income and expenditure account.

Government grants

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

Grants are recognised using the accrual model and the performance model.

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

Samaritans of Kerry

Notes to the financial statements (continued) Financial year ended 31 March 2025

Government grants continued../.

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

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets are initially measured at the undiscounted amount of cash receivable from that debtor. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

Samaritans of Kerry

Notes to the financial statements (continued) Financial year ended 31 March 2025

Judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements.

Going Concern

The directors consider it appropriate to prepare the financial statements on the going concern basis.

Useful Lives of Tangible Fixed Assets

Tangible assets comprising primarily of property, plant and machinery and fixtures, fittings and equipment represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset. The Board regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial period end date was €449,314 (2024 - €462,609).

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.

3. Limited by guarantee

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 cease 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.

4. Income

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

5. Other operating income

	2025	2024
Other operating income comprises:	€	€
VAT refund received	1,592	767
Income from sale of old phones	75	-
	<u>1,667</u>	<u>767</u>

Samaritans of Kerry

Notes to the financial statements (continued)
Financial year ended 31 March 2025

6. Statutory and other income

Operating surplus is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	13,295	13,837
	<u>13,295</u>	<u>13,837</u>

7. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 April 2024 and 31 March 2025	556,779	16,933	28,886	602,598
	<u>556,779</u>	<u>16,933</u>	<u>28,886</u>	<u>602,598</u>
Depreciation				
At 1 April 2024	100,150	16,203	23,636	139,989
Transfers	-	-	-	-
Charge for the financial year	11,032	730	1,533	13,295
At 31 March 2025	111,182	16,933	25,169	153,284
	<u>111,182</u>	<u>16,933</u>	<u>25,169</u>	<u>153,284</u>
Carrying amount				
At 31 March 2025	445,597	-	3,717	449,314
	<u>445,597</u>	<u>-</u>	<u>3,717</u>	<u>449,314</u>
At 31 March 2024	456,629	730	5,250	462,609
	<u>456,629</u>	<u>730</u>	<u>5,250</u>	<u>462,609</u>

8. Financial assets

	Other investments other than loans €	Total €
Cost		
At 1 April 2024 and 31 March 2025	90,000	90,000
	<u>90,000</u>	<u>90,000</u>
Provision for diminution in value		
At 1 April 2024 and 31 March 2025	-	-
	<u>-</u>	<u>-</u>
Carrying amount		
At 31 March 2025	90,000	90,000
	<u>90,000</u>	<u>90,000</u>
At 31 March 2024	90,000	90,000
	<u>90,000</u>	<u>90,000</u>

Samaritans of Kerry

Notes to the financial statements (continued) Financial year ended 31 March 2025

9.	Debtors	2025	2024
		€	€
	Prepayments	2,941	2,029
		<u> </u>	<u> </u>

10.	Creditors: amounts falling due within one year	2025	2024
		€	€
	Trade creditors	2,615	2,544
	Accruals	57,616	42,614
		<u> </u>	<u> </u>
		<u>60,231</u>	<u>45,158</u>

11. Events after the end of the reporting period

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

12. Ethical standards

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

13. Related Party Transactions

Key Management Personnel Compensation

The directors are volunteers of the company and are not paid a salary. Incidental travel and meeting expenses are reimbursed where incurred. These expenses amounted to €5,568 for the financial year (2024 - €6,948).

Related Party Transactions

The charity did not enter into any other related party transactions during the financial year.

14. Analysis of Movement in Funds

		2025	2024
		€	€
	At the start of the financial year (restated)	736,101	729,049
	Net deficit for the financial year	7,143	7,052
		<u> </u>	<u> </u>
	At the end of the financial year	<u>743,244</u>	<u>736,101</u>

15. Approval of financial statements

The board approved these financial statements for issue on 1st December, 2025.