

Registered number: 409235

**CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)**

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 Harmony Court
Harmony Row
Dublin 2**

**Strata Audit
Statutory Audit Firm**

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	Eileen Brady (resigned 30 January 2024) Clare Cresswell Declan Harrington Naoise Kelly (resigned 23 July 2024) Susan Leahy Margaret Clapham Eoin Heffernan (appointed 26 November 2024) Michael Tyndall (Chairperson) (resigned 23 July 2024) Naomi Coleman John Kelly
Company secretary	John Kelly
Registered number	409235
Registered office	6-7 Hanover Street East Dublin 2
Independent auditors	Strata Audit Statutory Audit Firm 3 Harmony Court Harmony Row Dublin 2
Revenue number	CHY16894
Charities Regulator number	20061890

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

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CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF CRIME VICTIMS HELPLINE
FOR THE YEAR ENDED 31 DECEMBER 2024

On 9 April 2025 we reported as auditors of Crime Victims Helpline to the directors of the Company on the abridged financial statements for the year ended 31 December 2024 on pages 5 to 11 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 5 to 11 which the directors of Crime Victims Helpline propose to annex to the Annual Return of the Company; and
- (ii) the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

Respective responsibilities of Directors and Auditors

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the Company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual Return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion on financial statements

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On 9 April 2025 we reported as auditors of Crime Victims Helpline to the members on the Company's financial statements for the year ended 31 December 2024 to be laid before its Annual General Meeting and our report was as follows:

"We have audited the financial statements of Crime Victims Helpline (the 'Company') for the year ended 31 December 2024, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cash Flows, the Statement of Changes in Funds and the notes to the financial statements, including a 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF CRIME VICTIMS HELPLINE (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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 surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 further described in the Auditors' 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 Auditors' 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 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.

**CRIME VICTIMS HELPLINE
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**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF CRIME VICTIMS HELPLINE (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Opinion 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.

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 and restrictions on use

Responsibilities of directors

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.

Auditors' 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 Auditors' 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.

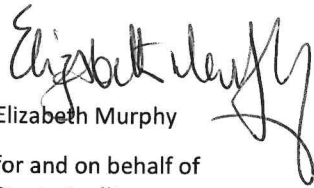
A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' Report."

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

This 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 Auditors' 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.

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF CRIME VICTIMS HELPLINE (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024



Elizabeth Murphy

for and on behalf of
Strata Audit

Statutory Audit Firm

3 Harmony Court
Harmony Row
Dublin 2

9 April 2025

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2024

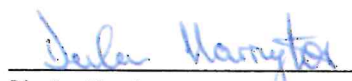
	Note	2024 €	2023 €
Current assets			
Debtors: amounts falling due within one year	5	2,012	1,284
Cash at bank and in hand	6	35,374	25,045
		<u>37,386</u>	<u>26,329</u>
Creditors: amounts falling due within one year	7	(10,760)	(11,300)
Net current assets		<u>26,626</u>	<u>15,029</u>
Total assets less current liabilities		<u>26,626</u>	<u>15,029</u>
Net assets		<u>26,626</u>	<u>15,029</u>
Reserves			
Income & expenditure account		<u>26,626</u>	<u>15,029</u>
Members' funds		<u>26,626</u>	<u>15,029</u>

We, as directors of Crime Victims Helpline, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:


Clare Cresswell
 Director


Declan Harrington
 Director

Date: 9 April 2025

The notes on pages 8 to 11 form part of these financial statements.

CRIME VICTIMS HELPLINE
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STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Accumulated funds €	Total funds €
At 1 January 2023	15,359	15,359
Deficit for the year	(330)	(330)
At 1 January 2024	<u>15,029</u>	<u>15,029</u>
Surplus for the year	11,597	11,597
At 31 December 2024	<u><u>26,626</u></u>	<u><u>26,626</u></u>

The notes on pages 8 to 11 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
Cash flows from operating activities		
Surplus/(Deficit) for the financial year	11,597	(330)
Adjustments for:		
(Increase) in debtors	(728)	(497)
(Decrease) in creditors	(540)	(13,357)
Net cash generated from operating activities	<u>10,329</u>	<u>(14,184)</u>
Net increase/(decrease) in cash and cash equivalents	<u>10,329</u>	<u>(14,184)</u>
Cash and cash equivalents at beginning of year	25,045	39,229
Cash and cash equivalents at the end of year	<u><u>35,374</u></u>	<u><u>25,045</u></u>
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	35,374	25,045
	<u><u>35,374</u></u>	<u><u>25,045</u></u>

The notes on pages 8 to 11 form part of these financial statements.

CRIME VICTIMS HELPLINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

These financial statements comprising the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Funds, Statement of Cash Flows and the related notes constitute the individual financial statements of Crime Victims Helpline for the financial year ended 31 December 2024.

Crime Victims Helpline is incorporated in the Republic of Ireland. The company is a company limited by guarantee and was incorporated in Ireland on 11 October 2005. The company's registered number is 409235 and its registered office is located at 6-7 Hanover Street East, Dublin 2. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Company Name

The company received approval under Section 1180(1) of the Companies Act 2014 to omit the words 'Company Limited by Guarantee' from its name.

2.3 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Income & Retained Earnings at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Income & Retained Earnings to the extent that the charity has provided the specified goods or services, or as the performance-related conditions are met.

2.4 Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the statement of comprehensive income over the employees' service lives on the basis of a constant percentage of earnings.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 Deferred Income

Where terms and conditions have not been met or uncertainty exists as to whether the company can meet the terms or conditions otherwise within its control, the income is not be recognised but deferred as a liability until it is probable that the terms or conditions imposed can be met. Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition, or is subject to unmet conditions wholly outside the control of the company, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

2.9 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

3. Employees

The average monthly number of employees, during the year was as follows:

	2024	2023
	No.	No.
Administration	3	3

CRIME VICTIMS HELPLINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Taxation

The company is exempt from taxation due to its charitable status (Charity tax number: 16894) and maintains a valid tax clearance certificate, in compliance with tax clearance procedures.

5. Debtors

	2024 €	2023 €
Prepayments	2,012	1,284
	<u>2,012</u>	<u>1,284</u>

6. Cash and cash equivalents

	2024 €	2023 €
Cash at bank and in hand	35,374	25,045
	<u>35,374</u>	<u>25,045</u>

7. Creditors: Amounts falling due within one year

	2024 €	2023 €
Taxation and social insurance	6,648	5,718
Pension	1,031	1,038
Accruals	3,081	4,544
	<u>10,760</u>	<u>11,300</u>

8. Deferred income

	2024 €	2023 €
Deferred income from previous year	-	7,766
Grants received during the year	-	157,500
Released to Income & Expenditure Account	-	(165,266)
Deferred income to subsequent year	<u>-</u>	<u>-</u>

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1.00 towards the assets of the company in the event of liquidation.

10. Pension commitments

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

11. Related party transactions

Directors are entitled to be reimbursed for travel expenses incurred during the course of carrying out their duties. During the year ended 2024 the total expenses reimbursed amounted to €Nil (2023: €Nil). No other related party transactions took place during the year.

12. Post balance sheet events

There have been no material post balance sheet events.

13. Controlling party

The company is controlled by its Members and the Board of Directors.

14. Department of Justice Grant

During the financial year, Crime Victims Helpline ('CVH') received a grant from the Department of Justice . The grant is part of the Multi annual grant scheme. The monies awarded in respect of the grant for 2024 were €188,504, which was received and utilised in the current financial year.

The grant has been awarded to support, inform and empower all victims, survivors, witnesses and others impacted by crime in Ireland.

No employee was paid more than €60,000 in the year.

CVH have obtained an up to date Tax Clearance Certificate in compliance with the relevant circulars, including circular 44/2006.

15. Approval of financial statements

The board of directors approved these financial statements for issue on 9 April 2025