

Bray Womens' Refuge Housing Association Company Limited by Guarantee

Audit Report and Financial Statements

for the year ended 31 December 2024

**Colligan O Cearbhaill & Co
Chartered Accountants & Registered Auditors
Bri Chualann Court
Adelaide Road
Bray
Co. Wicklow**

**Company Number: 211505
Charity Number: 11524**

Bray Womens' Refuge Housing Association Company Limited by Guarantee

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Bray Womens' Refuge Housing Association Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Gillian Mangan Jacqueline Hanlon Dermot Martin Sheila Russell Kerrie O'Connor Niamh O'Sullivan Olivia Galvin (Appointed 18 January 2024) Louise Byrne (Appointed 18 January 2024)
Company Secretary	Jacqueline Hanlon
Charity Number (CHY)	11524
Company Number	211505
Charities Regulator Number	20031770
Approved Housing body Registration No:	AHB-02789
Registered Office and Principal Address	Heatherwood Bray Co Wicklow Ireland
Auditors	Colligan O Cearbhaill & Co Chartered Accountants & Registered Auditors Bri Chualann Court Adelaide Road Bray Co. Wicklow Ireland
Bankers	AIB Co. Wicklow Ireland

Bray Womens' Refuge Housing Association Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2024

The directors present their annual report together with the audited financial statements of the company for the year ended 31 December 2024.

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 (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2019 edition).

Principal activities

Bray Women's Refuge Housing Association Clg., established in 1978, provides practical and emotional support and safe refuge to adult and child victim survivors of Domestic, Sexual and Gender Based Violence offering Safety, Knowledge and Support from their lived experience.

Governance is overseen by a Board of volunteer Directors and a number of overseeing subcommittees which have been established and meet regularly to report directly to the Board of Directors.

The organisation is regulated by the Charities Regulator and by the Revenue Commissioners as a registered charity, the HSA, CRO and by AHBRA as an Approved Housing Body.

Bray Women's Refuge is the parent service of the organisation and incorporates ANU Wicklow DV Support which is the community outreach service and the Court Support & Accompaniment Service.

The charity has an employee complement of 14 full time and 5 part time staff.

The Company and refuge operates from a premises in Bray and leases premises at Main Street, Wicklow Town, Co. Wicklow for ANU Outreach activities. The lease is one year in duration and expires in September 2025. The premises in Bray was purchased in 1995 supported by a grant funded in August 1995 of 175,541.29 under the Capital Assistance Scheme. The outstanding liability at 31/12/2024 is €4,291.01 (including interest) with the grant expiring in August 2025 when the property will be held freehold by the Company.

Refuge

Bray Women's Refuge offers short term accommodation, safety and support for women and children who are victim survivors of domestic abuse and coercive control as outlined in national policy and legislation and are in crisis need of safety from violence and threats.

The Refuge offers 7 women and their children at any one time, a safe place from where to begin to recover, review options, and plan their safety and their future.

The service also provided access to information and support offering a 24-hour telephone helpline for public and professional referrals which operates 365 days per year.

In 2024, the Refuge accommodated and supported 117 Women and 136 children within the service.

Bray Womens' Refuge Housing Association Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2024

ANU Wicklow Domestic Violence Outreach and Court Support (Community)

Anu Wicklow DV Support offers a suite of community-based services to ensure that adults across Co Wicklow who do not require refuge, can avail of relevant information and support to ensure they are empowered and supported to remain in their homes.

The Community Supports offered by the services of ANU Wicklow include:

- Assessments, safety planning, support planning, advocacy work with external agencies, accompaniment to child protection case conferences and to the Gardai to make a statement in relation to abuse.
- Clinics providing Information, referral, supportive check-ins and meetings county wide.
- Court Support providing information and support for applications under the Domestic Violence Act 2018, legal aid applications, accompaniment and ongoing practical and emotional support through the legal processes which can frequently be extensive and drawn out. These supports are provided at the Family Law courts in the Co Wicklow District Courts of Bray, Wicklow and Arklow on an ongoing basis.
- ANU Young Persons Support Service delivers Awareness Raising Workshops to Secondary School students and Youth Groups across the county to foster prevention in the younger cohort.

In 2024, Anu Wicklow Supported 429 (377 Female/52 Male) adults through the Outreach and Court Support Services and 134 young people (15 - 17 year olds) attended relevant awareness raising workshops in County Wicklow.

Bray Women's Refuge and ANU Outreach Supports continue to work collaboratively with a number of other non-government organisations and local services such as:

- Local and county wide Family Resource Centres
- Child and Family support project
- Bray Area and Wicklow Partnerships and associated Projects
- Ark Housing
- An Garda Siochana
- TUSLA/CUAN the child and family agency
- Courts Service
- Legal Aid Board
- Probation Service
- Dept. of Social Protection
- Town, City and County Councils across the country

in the support of the needs of the women and children we work to support.

The organisation is an active member of:

- Safe Ireland
- The National Women's Council of Ireland
- Wicklow Local Public Participation Network
- Bray Area Partnership
- Wicklow SING (Social Inclusion Network Group)

We are represented at the local TUSLA/CUAN Children and Young People's Services Committees (CYPSC) who support inter-agency coordination and collaboration to help achieve the best outcomes for children and young people. The organisation is an active participant at the Prevention Partnership Family Support (PPFS) Programme which aims to prevent risks to children and young people arising or escalating through early intervention and family support, the New Communities Group which aims to support women and children to integrate effectively into their new community and to facilitate their understanding of DSGBV and the support available to them in their local community.

Mission

We support individuals and families experiencing any form of domestic abuse and / or coercive control through the provision of professional services.

Bray Womens' Refuge Housing Association Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2024

Values

Safety, Knowledge, Support, Choice, Respect, Non-Judgemental, Empowerment, and Confidentiality.

All supports and services are provided to members of the public where a need is identified by either themselves or others, and for front line professionals in state, community, and private services in both a supportive and facilitative manner to meet the direct needs of women and children experiencing and in fear of threats and violence, and others in abusive situations seeking information and support.

Funding

The services and supports provided by Bray Women's Refuge Housing Association CLG., which includes ANU Wicklow DV Services and the Court Support and Accompaniment Service, are funded through agency application and Service Level Agreements.

TUSLA/CUAN, the Child and Family Agency, provided core funding for the supports provided by the Refuge Service and the Community Outreach Support Service up to the end of June 2024. The Victims of Crime Office under the Department of Justice, funded the provision of the Court Support and Accompaniment Service.

From July 2024 the sector moved to the direct coordination, monitoring and is financed through the Department of Justice under the new agency Cuan.

The service also receives donations from local community groups, private individuals, corporations and one off grants.

The Company is a public benefit entity. TUSLA/CUAN's funding was provided under section 59 of the Child and Family Agency Act 2013. However, with the establishment of The DSGBV Agency (CUAN) in 2024, they have indicated we will be recognised as a Section 40 funded service under the DSGBV Agency Act 2023.

Financials

The Year-end financial position was satisfactory.

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

Financial Results - Extract from the Financial Accounts

The surplus for the financial year after providing for depreciation amounted to €115,600 (€180,100 - 2023).

At the end of the financial year, the company has assets of €991,428 (€875,924- 2023) and liabilities of €31,570 (€31,666 – 2023).

The net assets of the company have increased by €115,600 (€180,100 – 2023)

Directors and Secretary

The Directors who served throughout the financial year, except as noted, were as follows: Gillian Mangan

Jacqueline Hanlon

Dermot Martin

Niamh O'Sullivan

Kerrie O'Connor

Sheila Russell

Olivia Galvin (Appointed 18th January 2024)

Louise Byrne (Appointed 18th January 2024)

The Secretary who served throughout the financial year was Jacqueline Hanlon.

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

Bray Womens' Refuge Housing Association Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2024

All Directors are engaged on a voluntary basis and receive no dividend, salary or fee payment or other benefit from the organisation. Directors are eligible to claim for travel and subsistence expenses incurred for work undertaken on behalf of the charity, however, no reimbursement claims have been made by the directors in 2024.

Achievements

Establishment of a Youth programme delivering workshops in secondary schools and youth clubs throughout County Wicklow. The programme focuses on healthy/unhealthy relationships, consent and digital abuse (Coco's Law).

A new post was also created late 2024 for a 'New Communities Domestic Abuse Support person. A vital step in our commitment to expanding our Outreach Service and breaking down barriers for new and emerging communities across Wicklow. This role is central to ensuring our domestic violence services are accessible, culturally responsive and inclusive.

Both programmes are supported and funded by Cuan.

Governance Code

All requirements of the Charities Regulator Code fully implemented.

The Board is required to update the Memorandum of Articles and Association and plan to undertake this work in 2025.

Board Structure & Number of Board Meetings Held

The Board held 10 Directors meetings - within our Main objective of Directors quorum during 2024.

Related Party Transactions

In accordance with the FRS 102 Charities SORP paragraph 9.19, we are obliged to disclose whether there have been any related party transactions in the period. There were no related party transactions in the 2024 reporting period.

Principal Risks and Uncertainties

The principal risk and uncertainty facing the organisation continues to be dependency on Annual funding applications to Cuan (Department of Justice) who provided 93% of funding in 2024.

Going Concern/Sustainability

The company is dependent on CUAN for funding in order to continue to meet its day to day running costs. Written notification of the availability of funding for 2025 has been received from them. Funding to the company in 2025 is expected to be similar to the amount received in 2024. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern. After reviewing the company's forecasts, plans and financial projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the next 12 to 15 months. The company therefore continues to adopt the going concern basis in preparing its financial statements.'

Exceptional Items

There were no exceptional items in the 2024 nor in the 2023 financial periods.

Future Plans

Discussion with a local Approved Housing Body and the local housing departments in both Bray Municipal District and Wicklow Co. Council have been ongoing to access safe and suitable accommodation for victim survivors of Domestic, Sexual and Gender Based Violence as they move on from crisis safety support of the Refuge. These discussions are still in process and we await further details on its commencement

Post Balance Sheet Events

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

Cash Reserves

A reserves bank account is held by the organisation into which is credited unrestricted funds received from donors and small fees received from clients, on a voluntary basis, in support of food and clothing costs.

Bray Womens' Refuge Housing Association Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2024

A substantial part of these funds are designated as a discretionary reserve fund to provide short term-cover (12 weeks) for the payment of staff (basic) salaries in the event of a withdrawal or interruption of public funding/grant issues or other unforeseen issues with public funding/grant payments.

The amount held for this purpose is reviewed annually at the AGM and is aligned, when possible, with the current staff levels.

A minimum fund level of €180,000 (increased in July 2024 from €150,000) is currently held as designated.

The Board ensures that the reserves are maintained at a minimum level through careful control and monitoring of expenditure.

Funds held in the reserves account in excess of the designated staff salary are called the '12 week reserve' and are utilised to further its charitable purpose, its clients, staff, property or meet unexpected needs or emergencies, at the Board's discretion. As at 31/12/2024 the reserves excess stood at €193,757.28

A total of €2,800 of excess reserve funding was utilised by the organisation during 2024 to cover costs associated with staff Christmas vouchers and food.

Restricted/Unrestricted funds

All grant funding received by the Company is restricted for specific purposes. Public donations can also be restricted for specific purpose/s or specific activities of the organisation. All restricted funding is tracked by the organisation to ensure that the expenditure is utilised in line with the terms of the grant issuer or donor wishes.

Bank Accounts

The organisation holds the following accounts:-

Current Accounts

- Main working account - All funding received from State grants are paid directly into the main working current account and are expended from it.
- Cuan underspends when they arise are transferred into a No. 2 current account once the audited accounts have been finalised. Underspends will be noted in the audited accounts as deferred income/contingent liability.
- Donations are lodged into a specific donation's current account. Donations that are restricted are tracked and notified in the annual accounts.

Deposit Account

Used for reserve funds.

Credit Card Account

One card issued and utilised by the Manager for incidental expenses.

Results for year

The Statement of Financial Activities and Balance Sheet for the year ended 31 December 2024 are set out on pages 15 & 16. Surplus/(Deficit) on activities for the year amounted to €115,600 (2023: €180,100) in the previous year.

Bray Womens' Refuge Housing Association Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2024

Interests of directors and company secretary

The company is limited by guarantee and does not have any share capital. Therefore, the directors and company secretary who served during the year (or in the prior year) did not have a beneficial interest in the company.

Events since the balance sheet date

There are no significant events affecting the company since the year end.

Political donations

No political donations have been made by the company.

Books of account

The measures taken by the directors to ensure compliance with the requirements of Section 281-285 of the Companies Act 2014, regarding proper books of account 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 books of account of the company are maintained at Madeley, Eglinton Road, Bray, Co Wicklow.

Principal risks and uncertainties

As is common with most charitable organisations the retention of current donors/funders and the sourcing of new funders for essential income required to sustain the organisation and its two centres is always a high risk. The annual operational budget and our plan for the year, is built upon, and reliant on, this incoming revenue.

It is felt by the directors that there is an ongoing risk as all of our funding streams come under scrutiny due to government cutbacks and clients having less disposable income.

Compliance with sector wide legislation and standards

The company engages pro-actively with legislation. Standards and codes which are developed for the sector. The company subscribes to and is compliant with the following;

- The Companies Act 2014
- The Charities SORP (FRS102)
- The Charities Regulator Governance Code

Auditors

FHM Consulting Limited resigned as auditors during the financial year and the directors appointed Colligan O'Cearbhaill & Co, (Chartered Accountants), to fill the vacancy.

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.

On behalf of the Board


Director


Director

Date: 23/09/2025

Bray Womens' Refuge Housing Association Company Limited by Guarantee

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2024

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the net income or expenditure of the Charity for that year.

In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (second edition effective 1 January 2019) has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

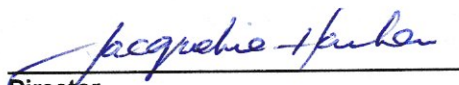
The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

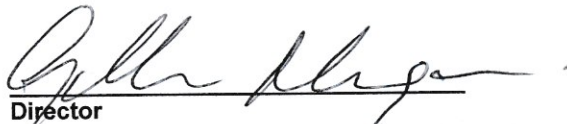
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the Charity's auditor in connection with preparing the auditor's report) of which the Charity'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 Charity's auditor is aware of that information.

Signed on behalf of the Board


Director


Director

Date:

Bray Womens' Refuge Housing Association Company Limited by Guarantee

INDEPENDENT AUDITOR'S REPORT

for the year ended 31 December 2024

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Bray Womens' Refuge Housing Association Company Limited By Guarantee for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. 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" 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 year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

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

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.

INDEPENDENT AUDITOR'S REPORT

for the year ended 31 December 2024

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:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual 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. 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' Annual 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 set out on page 10 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 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, as applicable, matters related to the going concern and using the going concern basis of accounting unless 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 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.

Bray Womens' Refuge Housing Association Company Limited by Guarantee

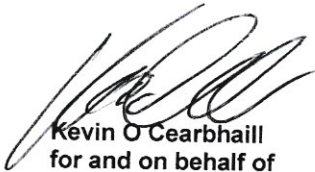
INDEPENDENT AUDITOR'S REPORT

for the year ended 31 December 2024

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.

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.



Kevin O' Cearbhaill
for and on behalf of
COLLIGAN O' CEARBHAILL & CO
Statutory Auditors
Bri Chualann Court
Adelaide Road
Bray
Co. Wicklow
Ireland

Date: 23/12/2025


Bray Womens' Refuge Housing Association Company Limited by Guarantee
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total 2024 €	Total 2023 €
Incoming Resources					
Generated funds:					
Activities for generating funds					
Donations and other income		73,567	-	73,567	43,848
Charitable activities:					
Funding		-	919,044	919,044	892,897
Investment activities:					
Deposit interest		496	-	496	114
Total incoming resources		<u>74,063</u>	<u>919,044</u>	<u>993,107</u>	<u>936,859</u>
Resources Expended					
Resources Expended on Charitable Activities					
Cost of Charitable Activities		13,103	864,404	877,507	756,759
Total Resources Expended	9	<u>13,103</u>	<u>864,404</u>	<u>877,507</u>	<u>756,759</u>
Net movement in funds for the year		<u>60,960</u>	<u>54,640</u>	<u>115,600</u>	<u>180,100</u>
Reconciliation of funds					
Balances brought forward at 1 January 2024		783,650	60,608	844,258	664,158
Balances carried forward at 31 December 2024		<u>844,610</u>	<u>115,248</u>	<u>959,858</u>	<u>884,258</u>

Approved by the Board of Directors on

and signed on its behalf by


Director


Director


Bray Womens' Refuge Housing Association Company Limited by Guarantee
(A company limited by guarantee, not having a share capital)

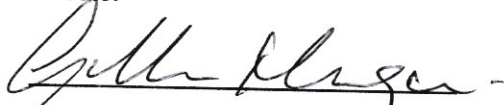
BALANCE SHEET

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	13	368,569	379,972
Current Assets			
Debtors	14	2,932	2,045
Cash and cash equivalents		619,927	493,907
Creditors: Amounts falling due within one year		622,859	495,952
	15	(31,570)	(31,666)
Net Current Assets		591,289	464,286
Creditors: Amounts falling due after one year		-	-
Total Assets less Current Liabilities		959,858	844,258
Funds			
Designated funds		265,999	265,999
Restricted funds		129,427	74,787
General fund (unrestricted)		564,432	503,472
Total funds	18	959,858	844,258

Approved by the Directors on

and signed on its behalf by


Director


Director

Bray Womens' Refuge Housing Association Company Limited by Guarantee
(A company limited by guarantee, not having a share capital)

CASH FLOW STATEMENT
For year ended 31st December 2024

		2024	2023
		€	€
Cash flows from operating activities			
Surplus for the financial year		115,600	180,100
Adjustments for:			
Depreciation	13	11,403	12,429
Interest received		(496)	(114)
		<u>126,507</u>	<u>192,415</u>
Movements in working capital:			
Movement in debtors		(887)	(1,350)
Movement in creditors		(96)	(68,772)
		<u>125,524</u>	<u>122,293</u>
Cash flows from investing activities			
Interest received	8	496	114
Payments to acquire tangible assets	13	-	-
		<u>496</u>	<u>114</u>
Net cash generated from investment activities			
		<u>126,020</u>	<u>122,407</u>
Net (decrease)/increase in cash and cash equivalents		126,020	122,407
Cash and cash equivalents at 1 January 2024		493,907	371,500
		<u>619,927</u>	<u>493,907</u>
Cash and cash equivalents at 31 December 2024		619,927	493,907

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Bray Womens' Refuge Company Limited by Guarantee is a company incorporated in Ireland under the Companies Act 2014. The company is a company limited by guarantee not having a share capital (CLG) under Part 18 of the Companies Act 2014. The address of its registered Heatherwood, Bray, County Wicklow, Ireland. The Companies Registration Number is 211505, the Charities Regulator Number is 20031770, the Charity Number is CHY11524 and the AHB number is AHB-02789. The company's operations and its principle activities are set out in the Directors' Report on pages 4 to 9).

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP FRS 102, effective January 2019) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Bray Womens Refuge Limited by Guarantee meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity's functional currency is the Euro.

Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% straight line
Land and building freehold	-	2% straight line

Statement of compliance

The financial statements of the company for the year ended 31 December 2024 have been prepared under the historical cost convention, on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

NOTES TO THE ACCOUNTS

Taxation

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

Comparative figures

Where necessary comparative figures have been regrouped on a basis consistent with the current year.

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 company. Income from government and other co-funders is recognised when the company 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 company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company 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 company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company 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 company is notified of entitlement.

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

Capital grants

Income from capital grants, is recognised when the charity has entitlement to funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Information about Judgements and key source of estimation uncertainty

Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the Charity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 13 for the carrying amount of the tangible fixed assets, and page 19 for the useful economic lives for each class of tangible fixed assets.

Bray Womens' Refuge Housing Association Company Limited by Guarantee
(A company limited by guarantee, not having a share capital)

2. INCOMING RESOURCES

Voluntary income or capital is included in the Statement of Financial Activities when the Charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the Charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions relating to entitlement, probability and measurability have been met. All other income is accounted for on an accruals basis.

3. PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

4. ADOPTION OF SORP

This is the first set of financial statements prepared by Bray Womens' Refuge Housing Association CLG in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(2019 version). The previous basis for preparation was 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.

NOTES TO THE ACCOUNTS

5. RECONCILIATIONS ON TRANSITION TO SORP

BALANCE SHEET - ASSETS AND LIABILITIES RESTATED AS AT 1 JANUARY/ 31 DECEMBER 2023

	At 1 January 2023			At 31 December 2023		
	As previously stated €	Effect of transition €	As restated €	As previously stated €	Effect of transition €	As restated €
Fixed Assets						
Tangible assets	392,401	-	392,401	379,972	-	379,972
	<u>392,401</u>	<u>-</u>	<u>392,401</u>	<u>379,972</u>	<u>-</u>	<u>379,972</u>
Current Assets						
Debtors	695	-	695	2,045	-	2,045
Cash at bank and in hand	371,500	-	371,500	493,907	-	493,907
	<u>372,195</u>	<u>-</u>	<u>372,195</u>	<u>495,952</u>	<u>-</u>	<u>495,952</u>
Creditors:						
Amounts falling due within one year	(23,204)	-	(23,204)	(31,666)	-	(31,666)
	<u>(23,204)</u>	<u>-</u>	<u>(23,204)</u>	<u>(31,666)</u>	<u>-</u>	<u>(31,666)</u>
Net Current Assets	<u>(23,204)</u>	<u>-</u>	<u>(23,204)</u>	<u>(31,666)</u>	<u>-</u>	<u>(31,666)</u>
Total Assets less Current Liabilities	<u>741,392</u>	<u>-</u>	<u>741,392</u>	<u>844,258</u>	<u>-</u>	<u>844,258</u>
Creditors						
Amounts falling due after one year	(77,234)	77,234	-	(73,723)	73,723	-
	<u>(77,234)</u>	<u>77,234</u>	<u>-</u>	<u>(73,723)</u>	<u>73,723</u>	<u>-</u>
Net Assets	<u>664,158</u>	<u>77,234</u>	<u>741,392</u>	<u>770,535</u>	<u>73,723</u>	<u>844,258</u>

Bray Womens Refuge received a Capital Grant of €175,500 in 1995. The Grant was recorded as deferred income and amortised in line with the useful life of Land and Buildings (2% per annum). The original terms of the Grant did not specify any specific performance conditions. Under SORP a grant is recognised as income when the charity has met all performance conditions. As all conditions have been met, the charity was required to recognise the full deferred grant as income on implementation of SORP.

Bray Womens' Refuge Housing Association Company Limited by Guarantee
(A company limited by guarantee, not having a share capital)

5.1. BALANCE SHEET - CAPITAL AND RESERVES RESTATED AS AT 1 JANUARY/31 DECEMBER 2023

	At 1 January 2023			At 31 December 2023		
	As previously stated €	Effect of transition €	As restated €	As previously stated €	Effect of transition €	As restated €
Capital and Reserves						
12 Week Reserve	216,926	-	216,926	265,999	-	265,999
Restricted Reserve	-	31,494	31,494	-	74,787	74,787
Retained Surplus	447,232	45,740	492,972	504,536	(1,064)	503,472
Funds	<u>664,158</u>	<u>77,234</u>	<u>741,392</u>	<u>770,535</u>	<u>73,723</u>	<u>844,258</u>

5.2. INCOME AND EXPENDITURE RESTATED AS AT 31 DECEMBER 2023

	Year Ended 31 December 2023		
	As previously stated €	Effect of transition €	As restated €
Income	863,136	73,723	936,859
Expenditure	(756,759)	-	(756,759)
Surplus	<u>106,377</u>	<u>73,723</u>	<u>180,100</u>

Bray Womens Refuge received a Capital Grant of €175,500 in 1995. The Grant was recorded as deferred income and amortised in line with the useful life of Land and Buildings (2% per annum). The original terms of the Grant did not specify any specific performance conditions. Under SORP a grant is recognised as income when the charity has met all performance conditions. As all conditions have been met, the charity was required to recognise the full deferred grant as income on implementation of SORP. The effect of the transition has resulted in an increase in the surplus in 2023 of €73,723.

NOTES TO THE ACCOUNTS

6. TURNOVER	2024	2023
	€	€
Donations & Funding		
<i>Restricted funds</i>		
TUSLA/CUAN Grants	855,084	741,878
DOJ Grant	53,560	52,000
Other Grants	400	11,785
Womens Aid	10,000	10,000
Amortisation of Capital Grants	-	77,234
	<u>919,044</u>	<u>892,897</u>
<i>Unrestricted funds</i>		
Donations & Fundraising	70,225	39,403
Deposit interest	496	114
Licence Fee	<u>3,342</u>	<u>4,445</u>
	<u>74,063</u>	<u>43,962</u>
Total funds	<u>993,107</u>	<u>936,859</u>
7. NET INCOMING RESOURCES	2024	2023
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	<u>(11,403)</u>	<u>(12,429)</u>
8. INVESTMENT AND OTHER INCOME	2024	2023
	€	€
Bank interest	<u>496</u>	<u>114</u>

NOTES TO THE ACCOUNTS

9. ANALYSIS OF RESOURCES EXPENDED

	2024 €
Restricted costs	
Salaries and wages	741,643
Governance costs (note 11)	4,637
General Office	118,124
	<u>864,404</u>
Unrestricted costs:	
General Office/depreciation	13,103
Totals	<u><u>13,103</u></u>

10. ANALYSIS OF RESOURCES EXPENDED FOR CHARITABLE ACTIVITIES

	Cost of Charitable 2024 €	Total 2024 €	Total 2023 €
Charitable activities:			
Direct and other costs	<u>877,507</u>	<u>877,507</u>	<u>756,759</u>

11. ANALYSIS OF GOVERNANCE COSTS

	Governance 2024 €	Basis of Apportionment
Audit Fees including VAT at 23% of €867.	4,637	100%
Total	<u><u>4,637</u></u>	

NOTES TO THE ACCOUNTS

12. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed during the year was as follows:

	2024	2023
	Number	Number
Management	1	1
Administration	2	2
DVAP Refuge	3	3
Night Support	4	4
Weekend Support	2	2
Relief Panel	7	11
Outreach Co-ordinator	1	1
Outreach DVAP	4	3
Court Support	1	0
	<u>25</u>	<u>27</u>

The staff costs comprise:

	2024	2023
	€	€
Wages and salaries	666,487	558,966
Employers PRSI	71,252	59,681
Employers pension costs	3,895	4,342
	<u>741,634</u>	<u>622,989</u>

Total number of employees whose total employee benefits (excluding Employer pension costs) for the year;

	Number of	Number of
	Employees	Employees
€70,000 - €80,000	1	-

Directors did not receive any remuneration or expenses to attend Board meetings during the year.

NOTES TO THE ACCOUNTS

13. TANGIBLE FIXED ASSETS

	2024 Land and Buildings freehold	2024 Fixtures, fittings and equipment	2024 Total
	€	€	€
Cost			
At 1 January 2024	553,069	62,094	615,163
Additions	-	-	-
At 31 December 2024	<u>553,069</u>	<u>62,094</u>	<u>615,163</u>
Depreciation			
At 1 January 2024	173,438	61,753	235,191
Charge for the year	11,062	341	11,403
At 31 December 2024	<u>184,500</u>	<u>62,094</u>	<u>246,594</u>
Net book value			
At 31 December 2024	<u>368,569</u>	<u>-</u>	<u>368,569</u>
At 31 December 2023	<u><u>379,631</u></u>	<u><u>341</u></u>	<u><u>379,972</u></u>

14. DEBTORS

	2024 €	2023 €
Prepayments and accrued income	<u>2,932</u>	<u>2,045</u>

15. CREDITORS

Amounts falling due within one year

	2024 €	2023 €
Trade Creditors	4,865	3,405
Taxation	23,146	24,442
Accruals	3,559	3,819
	<u>31,570</u>	<u>31,666</u>

16. TAXATION AND SOCIAL SECURITY

**Creditors:
PAYE / PRSI**

	2024 €	2023 €
	<u>23,146</u>	<u>24,442</u>

NOTES TO THE ACCOUNTS

17. ANALYSIS OF NET ASSETS BY FUND AS AT 31 DECEMBER 2024

	Fixed assets Charity use €	Current assets €	Current Liabilities €	Total €
Unrestricted income/expenditure	368,569	493,432	(31,570)	830,431
Restricted income/expenditure	-	129,427	-	129,427
	<u>368,569</u>	<u>622,859</u>	<u>(31,570)</u>	<u>959,858</u>

18. ANALYSIS OF MOVEMENTS ON FUNDS FOR 2024

	Balance 1 January 2024 €	Incoming Resources €	Resources Expended €	Balance 31 December 2024 €
Restricted income	74,787	919,044	(864,404)	129,427
Unrestricted income	769,471	74,063	(13,103)	830,431
Total funds	<u>844,258</u>	<u>993,107</u>	<u>(877,507)</u>	<u>959,858</u>

19. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding €1.

20. POST-BALANCE SHEET EVENTS

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

21. TAX CLEARANCE

The company is compliant with relevant circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

This note is in adherence with the requirements set out in Circular 13/2014 which supersedes Circular 17/2010.

NOTES TO THE ACCOUNTS

22. GRANTS RECEIVED

Grant 1

Agency	TUSLA/CUAN
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Domestic and Gender Based Violence
Total Grant	€855,084
Taken to income in 2024	€855,084
Term	Annually (Jan – Dec)
Received year end	31 st December 2024
Capital	NIL
Restriction on use	Support for women and children experiencing domestic violence. Accommodation, information and support, accompaniment, childcare. 24 hour helpline and outreach.
Tax clearance	Yes

Grant 2

Agency	Department of Justice
Sponsoring government Department	The National Office for the Prevention of Domestic, Sexual and Gender-based Violence
Grant Programme	Victims of Crime
Total Grant	€53,560
Taken to income 2024	€53,560
Term	Annually (Jan – Dec)
Received year end	31 st December 2024
Capital	NIL
Restriction on use	Support a court accompaniment programme.
Tax Clearance	Yes

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 23/01/2025

Bray Womens' Refuge Housing Association Company Limited by Guarantee
(A company limited by guarantee, not having a share capital)

APPENDIX 1

OPERATING STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

<u>INCOME</u>	2024 €	2023 €
TUSLA/CUAN Grants	855,084	741,878
DOJ Grant	53,560	52,000
Other Grants	400	11,785
Womens Aid	10,000	10,000
Amortisation of Capital Grants	-	77,234
Donations & Fundraising	70,225	39,403
Deposit interest	496	114
Licence Fee	<u>3,342</u>	<u>4,445</u>
TOTAL INCOME	<u>993,107</u>	<u>936,859</u>
 <u>EXPENDITURE</u>		
Wages	741,634	622,989
Staff training and development	2,812	5,695
Rent	16,981	4,070
Insurance	4,288	4,183
Light, heat and power	17,420	17,192
Repairs, maintenance and security	9,470	18,180
Computer expenses	3,445	-
Print, stationery and advertising	1,453	954
Telephone and postage	8,142	5,902
Travelling / outreach expenses	14,949	19,886
Consultancy fees	-	6,937
Bank charges	596	551
Foodstuffs and client expenses	32,528	28,516
Staff welfare	3,051	2,142
Subscriptions / licences	4,668	2,713
Auditor's remuneration	4,637	4,420
Depreciation	<u>11,433</u>	<u>12,429</u>
TOTAL EXPENDITURE	<u>877,507</u>	<u>756,759</u>
NET SURPLUS/(DEFICIT)	<u>115,600</u>	<u>180,100</u>