A.S.S.C (Accompaniment Support Services For Children)

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2024

Hogan & Associates
Chartered Accountants and Statutory Auditors
Unit 6E
Nutgrove Office Park
Rathfarnham
Dublin 14
Ireland

Company Number: 673918
Charity Number: CHY22890
Charities Regulatory Authority Number: 20206074

A.S.S.C (Accompaniment Support Services For Children)
CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Directors' Responsibilities Statement	7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 20

A.S.S.C (Accompaniment Support Services For Children)
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Eve Farrelly Michael Lynch Kieran Kenny (Appointed 1 May 2024) Shelia Gallagher (Appointed 1 May 2024) Rebecca Coen (Appointed 28 November 2024) Susan Whelan (Appointed 28 November 2024)
Company Secretary	Gillian McNamee
Charity Number	CHY22890
Charities Regulatory Authority Number	20206074
Company Registration Number	673918
Registered Office	15 Adare Green Coolock Dublin 17
Auditors	Hogan & Associates Chartered Accountants and Statutory Auditors Unit 6E Nutgrove Office Park Rathfarnham Dublin 14 Ireland
Principal Bankers	AIB Church Road Greystones Co.Wicklow

A.S.S.C (Accompaniment Support Services For Children)
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial 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 applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of A.S.S.C (Accompaniment Support Services For Children) present a summary of its purpose, governance, activities, achievements and finances for the financial year 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

Principal Activity
A.S.S.C. provides support for all young people and their families as they negotiate their way through the criminal justice system in Ireland.

Mission, Objectives and Strategy

Mission Statement
Our mission is to provide children, young people and their families with accompaniment, support and advocacy services, giving them a voice to exercise their rights as they negotiate their way through the criminal justice system.

A.S.S.C.'s vision is a child-friendly justice system throughout the country that supports and gives a voice to all child victims of crime and witnesses to crime, along with their families, regardless of means, race, ethnicity, ability, gender, sexual orientation, religion, age or location.

A.S.S.C. values the concept of "child–friendly justice", guided by a child-centred and client-led approach, facilitating a culture of transparent communication and support for young people and their families. This principle permeates each level of our organisation to include our young clients and their families, our volunteers and staff, our Board of Management, and our partners and other stakeholders.

A.S.S.C. recognises the significant value of effective multi-disciplinary work in providing services to children and young people who are victims of crime or have witnessed crime. We value collaboration with all stakeholders to promote values similar to ours.

A.S.S.C. Accompaniment Support Services for Children's primary funder is the new statutory agency CUAN. CUAN was established in late 2023 by the enacting of the Domestic, Sexual and Gender-Based Violence Agency Act (2023), passed in the Oireachtas in November 2023. CUAN is responsible for coordinating government actions to tackle Domestic, Sexual, and Gender-Based Violence (DSGBV), implementing the Third National Strategy on DSGBV. With five core responsibilities detailed in the legislation. They are Service Delivery Development, Stakeholder Engagement, Governance & Corporate Services, research and Communications, Campaigns, and Education. Along with the ongoing support from the Department of Justice. New relationships are being built with new statutory agency. A.S.S.C. is looking to the future with the support of CUAN, supporting children and young people and their families impacted by DSGBV.

A.S.S.C. also received funding from Tusla in 2024 for the role of Youth Advocate within Barnahus West. This role was evaluated in 2024 with a presentation done to the Council of Europe as part of the "Journeys Project" This was received very well. 2025 will be the last year of funding for this pilot role.

A.S.S.C. also re-applied for extra funding from the Department of Rural Community Development to provide an A.S.S.C. Volunteer Recognition Award in the latter half of 2024. Unfortunately, this award had to be rescheduled to March 2025 due to a red-level storm warning.

Objectives
The Charity's main aim is to provide support for all young people and their families as they negotiate their way through

the criminal justice system in Ireland.

We will achieve this by operating a Forensic and Court Accompaniment Support Service and Advocacy service. This can be provided directly before, during and directly after their time in the criminal justice system.

A.S.S.C. recognises the continued development of the rights of young victims of crime, now embedded in the Criminal Justice (Victims of Crime) Act 2017, which can be found online by accessing the following link: https://www.irishstatutebook.ie/eli/2017/act/28/enacted/en/html

A.S.S.C. wishes to promote a cultural shift in the development of "child-friendly justice" by providing central key services for child victims of crime. A.S.S.C. looks forward to our ongoing partnership with the Department of Justice through this journey of delivering indispensable support for young people and their families.

Strategy
A.S.S.C. strategic plan is ongoing for 2024, with development in all areas of the three priorities set out below. Key areas are the continuing expansion of services nationwide, the CRM system being established for the charity and the development of social media platforms. Furthermore, A.S.S.C.'s ongoing commitment to excellent governance with recruiting two new board members appointed in November 2024.

Strategic Priority One: Extending A.S.S.C. Services to reach young people impacted by crime throughout the country.

Strategic Priority Two: Enhancing communication & support for the people engaged with A.S.S.C.

Strategic Priority Three: Maintaining a strong governance architecture.

Structure, Governance and Management

Structure
Ethos

ASSC is committed to operating to the highest standards of good governance practice. We are committed to ensuring we live up to our reputation as a respectful, honest and open organisation and we aim to continue to achieve the highest standards in all our practices.

Structure & Management

A.S.S.C is a charitable company limited by guarantee. The company is a company limited by guarantee, registered under Part 18 of the Companies Act 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by the Board of Directors.

Governance
A.S.S.C Board sub-committee was established for good governance practice. A.S.S.C has one board sub- committees: Audit & Risk Committees (ARC) . which reports to the Board at board meetings. This sub-committees comprises of board members, the Chairperson A.S.S.C.'s Financial Trustee. When applicable the committee will look for industry experts in the field of, Risk, business management, finance, and governance.

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity had gross assets of €145,973 (2023 - €179,963) and gross liabilities of €43,187 (2023 - €28,343). The net assets of the charity have decreased by €(48,834).

A.S.S.C (Accompaniment Support Services For Children)
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2024

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

Eve Farrelly
Michael Lynch
Kieran Kenny (Appointed 1 May 2024)
Shelia Gallagher (Appointed 1 May 2024)
Rebecca Coen (Appointed 28 November 2024)
Susan Whelan (Appointed 28 November 2024)

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

The secretary who served throughout the financial year was Gillian McNamee.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A.S.S.C (Accompaniment Support Services For Children) subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)

The Auditors
The auditors, Hogan & Associates, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 15 Adare Green, Coolock, Dublin 17.

Approved by the Board of Directors on 29/4/25 **and signed on its behalf by:**

Eve Farrelly
Director

Michael Lynch
Director

A.S.S.C (Accompaniment Support Services For Children)
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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" 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. 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.

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 as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 29/4/25 **and signed on its behalf by:**

Eve Farrelly
Director

Michael Lynch
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of A.S.S.C (Accompaniment Support Services For Children)

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of A.S.S.C (Accompaniment Support Services For Children) ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the 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" 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 Charity as at 31 December 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT
to the Members of A.S.S.C (Accompaniment Support Services For Children)

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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 charity 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 charity 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 complied with by the charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity'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 they either intend to liquidate the charity or to cease operations, or have 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.

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 charity'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 charity'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 charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT
to the Members of A.S.S.C (Accompaniment Support Services For Children)

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Hugh O'Neill
for and on behalf of
HOGAN & ASSOCIATES
Chartered Accountants and Statutory Auditors
Unit 6E
Nutgrove Office Park
Rathfarnham
Dublin 14
Ireland

29/04/2025

A.S.S.C (Accompaniment Support Services For Children)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 € as restated
Income							
Donations and legacies	3.1	**5,870**	**-**	**5,870**	3,036	-	3,036
Charitable activities - Grants from governments and other co-funders	3.2	**420,462**	**28,485**	**448,947**	375,401	11,767	387,168
Other trading activities	3.3	**600**	**-**	**600**	-	-	-
Total income		**426,932**	**28,485**	**455,417**	378,437	11,767	390,204
Expenditure							
Charitable activities	4.1	**477,892**	**26,359**	**504,251**	323,164	10,829	333,993
Other expenditure	4.2	**-**	**-**	**-**	4,153	-	4,153
Total Expenditure		**477,892**	**26,359**	**504,251**	327,317	10,829	338,146
Net income/(expenditure)		**(50,960)**	**2,126**	**(48,834)**	51,120	938	52,058
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**(50,960)**	**2,126**	**(48,834)**	51,120	938	52,058
Reconciliation of funds: Total funds beginning of the year	17	**136,738**	**14,882**	**151,620**	85,618	13,944	99,562
Total funds at the end of the year		**85,778**	**17,008**	**102,786**	136,738	14,882	151,620

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

Approved by the Board of Directors on 29/4/25 **and signed on its behalf by:**

Eve Farrelly
Director

Michael Lynch
Director

A.S.S.C (Accompaniment Support Services For Children)
BALANCE SHEET
as at 31 December 2024

	Notes	2024 €	2023 € as restated
Fixed Assets			
Intangible assets	11	**10,984**	16,998
Tangible assets	12	**3,290**	6,832
		14,274	23,830
Current Assets			
Debtors	13	**3,181**	1,001
Cash at bank and in hand		**128,518**	155,132
		131,699	156,133
Creditors: Amounts falling due within one year	14	**(43,187)**	(28,343)
Net Current Assets		**88,512**	127,790
Total Assets less Current Liabilities		**102,786**	151,620
Funds			
Restricted trust funds		**17,008**	14,882
General fund (unrestricted)		**85,778**	136,738
Total funds	17	**102,786**	151,620

Approved by the Board of Directors on 29/4/25 **and signed on its behalf by:**

Eve Farrelly
Director

Michael Lynch
Director

1. GENERAL INFORMATION

A.S.S.C (Accompaniment Support Services For Children) is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 15 Adare Green, Coolock, Dublin 17 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared 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".

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

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2023 have been prepared 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".

Cash flow statement
The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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

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

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

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

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

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

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

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

Tangible 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:

Computer equipment	-	33% Straight line

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

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

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

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

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

Research and development
Development expenditure is written off in the same financial year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the charity is expected to benefit.

Computer Software
Computer Software are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 5 years.

A.S.S.C (Accompaniment Support Services For Children)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

3. INCOME
3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
Donations and legacies	5,870	-	5,870	3,036

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
Grants from governments and other co-funders:				
Income from charitable activities	420,462	28,485	448,947	387,168

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
Other trading activities	600	-	600	-

4. EXPENDITURE
4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
Expenditure on charitable activites	57,404	-	-	57,404	168,912
Support Costs	-	-	324,941	324,941	82,574
Governance Costs (Note 4.3)	-	-	121,906	121,906	82,507
	57,404	-	446,847	504,251	333,993

4.2 OTHER EXPENDITURE

	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
Other expenditure	-	-	-	-	4,153

4.3 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
Charitable activities - governance costs	-	-	121,906	121,906	82,507

4.4 SUPPORT COSTS

	Charitable Activities	Governance Costs	2024	2023
	€	€	€	€
Support	324,941	121,906	446,847	233,195

5. ANALYSIS OF SUPPORT COSTS

	2024	2023
	€	€
Support	446,847	233,195

A.S.S.C (Accompaniment Support Services For Children)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

6. NET INCOME

	2024	2023
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**11,239**	8,253
(Surplus)/deficit on disposal of tangible fixed assets	**-**	748
Research and development		
- amortised deferred expenditure (included above)	**204**	648
Auditor's remuneration:		
- audit services	**9,500**	9,993

7. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive directors) during the financial year was as follows:

	2024 Number	2023 Number
Staff	**11**	11

The staff costs comprise:	2024 €	2023 €
Wages and salaries	**338,744**	218,373
Social security costs	**35,942**	23,341
	374,686	241,714

8. EMPLOYEE PAY BANDS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2024 Number of Employees	2023 Number of Employees
€60,001-€70,000	**1**	-
€70,001-€80,000	**1**	-

9. GRANTS

Movement on outstanding accrued grant commitments for the financial year:	2024 €	2023 €
Commitments brought forward	**14,863**	11,451
New awards made during the financial year	**1,249**	3,412
Commitments carried forward (payable within one year)	**16,112**	14,863

10. PRIOR FINANCIAL YEAR ADJUSTMENT

Recognition of funding

During the year the directors adjusted the recognition of core funding received from CUAN Department of Justice, reclassifying it from Restricted funds to Unrestricted funds. This change has no impact on the overall surplus in the prior year. The prior year figures have been restated to reflect this adjustment.

A.S.S.C (Accompaniment Support Services For Children)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

11. INTANGIBLE FIXED ASSETS

	Computer Software	Development Costs	Total
	€	€	€
Cost			
At 31 December 2024	20,500	1,968	22,468
Provision for diminution in value			
At 1 January 2024	4,100	1,370	5,470
Charge for financial year	5,810	204	6,014
At 31 December 2024	9,910	1,574	11,484
Net book value			
At 31 December 2024	**10,590**	**394**	**10,984**
At 31 December 2023	16,400	598	16,998

12. TANGIBLE FIXED ASSETS

	Computer equipment	Total
	€	€
Cost		
At 1 January 2024	11,939	11,939
Additions	1,683	1,683
At 31 December 2024	13,622	13,622
Depreciation		
At 1 January 2024	5,107	5,107
Charge for the financial year	5,225	5,225
At 31 December 2024	10,332	10,332
Net book value		
At 31 December 2024	**3,290**	**3,290**
At 31 December 2023	6,832	6,832

13. DEBTORS

	2024	2023
	€	€
Prepayments	**3,181**	1,001

14. CREDITORS

Amounts falling due within one year	2024	2023
	€	€
Taxation and social security costs	**10,175**	6,590
Other creditors	**2,483**	142
Accruals	**14,417**	6,748
Deferred Income	**16,112**	14,863
	43,187	28,343

A.S.S.C (Accompaniment Support Services For Children)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

15. STATE FUNDING

Agency	**CUAN**
Grant Programme	Annual Funding
Purpose of the Grant	Provision of Forensic and Court accompaniment to young people and their families.
Term	1st January 2024 - 31st December 2024
Opening Balance	€0
Received in the financial year	€416,444
Income this financial year	€416,444
Closing Balance	€0

Agency	**Tusla**
Grant Programme	Service Level Agreement
Purpose of the Grant	Youth Advocate in the Barnahus West Area
Term	1st January 2024 - 31st December 2024
Opening Balance	€15,118
Received in the financial year	€28,524
Income this financial year	€28,485
Closing Balance	€15,079

Agency	**Department of Rural and Community Development**
Grant Programme	Volunteer Awards
Purpose of the Grant	Contribution towards Volunteer Ceremony
Term	1st January 2024 - 31st December 2024
Opening Balance	€0
Received in the financial year	€5,051
Income this financial year	€4,018
Closing Balance	€1,033

16. RESERVES

	2024	2023
	€	€
At the beginning of the year	**151,620**	99,562
(Deficit)/Surplus for the financial year	**(48,834)**	52,058
At the end of the year	**102,786**	151,620

17. FUNDS
17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	€	€	€
At 1 January 2023	85,618	13,944	99,562
Movement during the financial year	51,120	938	52,058
At 31 December 2023	136,738	14,882	151,620
Movement during the financial year	(50,960)	2,126	(48,834)
At 31 December 2024	**85,778**	**17,008**	**102,786**

A.S.S.C (Accompaniment Support Services For Children)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024	Income	Expenditure	Transfers between funds	Balance 31 December 2024
	€	€	€	€	€
	As restated				
Restricted funds					
Tusla Grant Funding	14,882	28,485	26,359	-	17,008
Unrestricted funds					
Unrestricted General	136,738	422,914	476,052	-	83,600
Unrestricted Fund 2	-	4,018	1,840	-	2,178
	136,738	426,932	477,892	-	85,778
Total funds	**151,620**	**455,417**	**504,251**	**-**	**102,786**

17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term deferred income	Total
	€	€	€	€	€
Restricted trust funds	-	34,016	**(17,008)**	-	17,008
Unrestricted general funds	14,274	97,683	**(26,179)**	-	85,778
	14,274	**131,699**	**(43,187)**	**-**	**102,786**

18. 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 financial 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.

19. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period.

No compensation or expense reimbursements were paid to Board Members during the period.

20. POST-BALANCE SHEET EVENTS

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

21. STAFF EXPENSES

Expense reimbursements to staff during the year for travel and other out of pocket expenses.

	2024	2023
	€	€
Staff expenses	**22,432**	12,955

A.S.S.C (Accompaniment Support Services For Children)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

22. DONATED SERVICES - VOLUNTEERS

A.S.S.C. operates with 76 volunteers nationally who provide critical Forensic Accompaniment and Court Accompaniment services to children and families affected by sexual abuse. These volunteers deliver core services that would otherwise require paid staff, including 24/7 availability for forensic medical examinations and court support nationwide. The volunteer-led model represents significant cost savings to the organization while maintaining professional service delivery standards.

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on .....