Kerry Rape & Sexual Abuse Centre CLG

Annual Report and Financial Statements

for the financial year ended 31 December 2025

Company Number: 358498

Kerry Rape & Sexual Abuse Centre CLG

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Kerry Rape & Sexual Abuse Centre CLG
DIRECTORS AND OTHER INFORMATION

Directors	Paola Kennedy (Appointed 16 September 2025) Deirdre Barry (Appointed 24 September 2025) Manjit Gill (Appointed 16 September 2025) Gerard Enright (Resigned 29 April 2025) Brendan Rowntree Siobhan Garvey Ben Slimm Brid McElligott Denise Griffin (Resigned 26 September 2025) Barry O'Rourke (Resigned 29 April 2025) Caitriona PY Collins
Company Secretary	Ben Slimm (Appointed 26 September 2025) Denise Griffin (Resigned 26 September 2025)
Company Number	358498
Charity Number	RCN20027155 / CHY10562
Registered Office and Business Address	5 Greenview Terrace Princes Quay Tralee Kerry Ireland
Auditors	Carmel Sheehan Quinn & Company Chartered Accountants and Statutory Auditors Crotta Kilflynn Tralee Ireland
Bankers	AIB, Castle St Tralee Kerry Ireland
Solicitors	Miriam McGillicuddy Derryana, Ballyard Tralee Kerry Ireland

Kerry Rape & Sexual Abuse Centre CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2025

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

Principal Activity and Review of the Business
The principal activity of the company is the provision of high quality, professional services and responses to all survivors of sexual violence by providing free and confidential counselling and support services to the survivors of sexual violence and their families.

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

Kerry Rape & Sexual Abuse Centre CLG (KRSAC) is an active member of the Rape Crisis Network Ireland (RCNI), a network that supports and promotes the work of Rape Crisis Centres and provides a national voice for all survivors of sexual violence. We abide by the RCNI code of ethics, framework and practices.

Our Mission: To provide a safe, confidential and free counselling and support service to female and male survivors of all types of sexual violence and support for non-abusing partners, parents, relatives and friends.

Vision: Our vision is of a society that does not tolerate any type of sexual violence but that, when it does occur the survivors are treated with dignity & respect.

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

The objects and powers of the charitable company is governed under its Constitution and managed by a Board of Directors. The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. 10562 and is registered with the Charities Regulatory Authority RCN: 20027155.

The company is committed to fully adopting the principles of the voluntary Governance Code.

The company's majority funder is CUAN - The Domestic, Sexual and Gender-Based Violence Agency, who provides funding for the provision of services under a service level agreement. KRSAC's work continued to be heavily driven with the sustained demand for counselling and support services. The waiting list for counselling and support continues to grow. The Directors are making every effort to meet this demand.

Financial Results
The surplus/(deficit) for the financial year after providing for depreciation amounted to €14,430 (2024 - €(733)).

At the end of the financial year, the company has assets of €173,256 (2024 - €133,858) and liabilities of €42,063 (2024 - €17,095). The net assets of the company have increased by €14,430.

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

Paola Kennedy (Appointed 16 September 2025)
Deirdre Barry (Appointed 24 September 2025)
Manjit Gill (Appointed 16 September 2025)
Gerard Enright (Resigned 29 April 2025)
Brendan Rowntree
Siobhan Garvey
Ben Slimm
Brid McElligott
Denise Griffin (Resigned 26 September 2025)
Barry O'Rourke (Resigned 29 April 2025)
Caitriona PY Collins

The secretaries who served during the financial year were:

Ben Slimm (Appointed 26 September 2025)
Denise Griffin (Resigned 26 September 2025)

The charity being a company limited by guarantee does not have a share capital. Therefore, there were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

Throughout 2025, the Board of Directors convened for eight meetings, with the Annual General Meeting taking place on April 29th. Below is a summary of directors' attendance during the year:

- Brid McElligott participated in seven out of eight meetings.
- Caitriona Py Collins attended all eight meetings.
- Denise Heaslip Griffin was present for six meetings before resigning in September 2025.
- Gerry Enright attended three meetings and resigned in April 2025.
- Ben Slimm took part in five meetings.
- Barry O'Rourke attended three meetings and resigned in April 2025.
- Brendan Roantree was present for seven meetings.
- Siobhan Garvey attended seven meetings.
- Manjit Gill joined the board in September 2025 and attended three meetings.
- Paola Kennedy also joined in September 2025 and attended three meetings.
- Deirdre Barry joined in September 2025, attending one meeting.

This summary highlights the directors' dedication to the charity and the board, demonstrating their active efforts to implement board rotation in accordance with the guidelines set forth by CUAN, the primary funder. By aligning with these standards, the directors are ensuring responsible governance and reaffirming their commitment to best practices within the organisation.

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

Future Developments
The company plans to continue its present activities. In October 2024 the Directors launched the strategic plan, this will continue to guide the work of the Centre until the end of 2028. In 2025, the Directors welcomed additional funding from CUAN- The Domestic, Sexual and Gender-Based Violence for the expansion of the adolescent counselling service. We look forward to continuing to build our relationship with CUAN which is under the auspices of the Department of Justice. As the demand for services increases, the company has identified the need for additional space for service provision and a purpose-built facility.

Post Statement of Financial Position Events
There have been no significant events affecting the company since the financial year-end.

Auditors
Following recommendations from the charity's funders, the board has decided to implement rotation of its auditor. Carmel Sheehan Quinn & Company, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed 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 5 Greenview Terrace, Princes Quay, Tralee, Kerry.

Signed on behalf of the board

Brid McElligott
Director

Manjit Gill
Director

19 May 2026

Kerry Rape & Sexual Abuse Centre CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

Signed on behalf of the board

Brid McElligott
Director

Manjit Gill
Director

19 May 2026

INDEPENDENT AUDITOR'S REPORT
to the Members of Kerry Rape & Sexual Abuse Centre CLG

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Kerry Rape & Sexual Abuse Centre CLG ('the company') for the financial year ended 31 December 2025 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Kerry Rape & Sexual Abuse Centre CLG

Matters on which we are required to report by exception
Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

CARMEL SHEEHAN QUINN & COMPANY
Chartered Accountants and Statutory Auditors
Crotta
Kilflynn
Tralee
Ireland

19 May 2026

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Kerry Rape & Sexual Abuse Centre CLG
INCOME STATEMENT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income	6	**438,167**	410,631
Expenditure		**(423,934)**	(411,561)
Surplus/(deficit) before interest		**14,233**	(930)
Interest receivable and similar income		**197**	197
Surplus/(deficit) for the financial year		**14,430**	(733)
Total comprehensive income		**14,430**	(733)

Approved by the board on 19 May 2026 and signed on its behalf by:

Brid McElligott
Director

Manjit Gill
Director

Kerry Rape & Sexual Abuse Centre CLG
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	9	**5,298**	4,171
Current Assets			
Debtors	10	**1,400**	1,340
Cash and cash equivalents		**166,558**	128,347
		167,958	129,687
Creditors: amounts falling due within one year	11	**(41,326)**	(17,095)
Net Current Assets		**126,632**	112,592
Total Assets less Current Liabilities		**131,930**	116,763
amounts falling due after more than one year	12	**(737)**	-
Net Assets		**131,193**	116,763
Reserves			
Retained surplus		**131,193**	116,763
Members' Funds		**131,193**	116,763

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 19 May 2026 and signed on its behalf by:

Brid McElligott
Director

Manjit Gill
Director

Kerry Rape & Sexual Abuse Centre CLG

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Retained surplus	Total
	€	€
At 1 January 2024	117,496	117,496
Deficit for the financial year	(733)	(733)
At 31 December 2024	116,763	116,763
Surplus for the financial year	14,430	14,430
At 31 December 2025	**131,193**	**131,193**

1. General Information

Kerry Rape & Sexual Abuse Centre CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 358498. The registered office of the company is 5 Greenview Terrace, Princes Quay, Tralee, Kerry, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income
Income comprises of state funding, donations & donations from fundraising.

Property, plant and equipment and depreciation
Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation
The company is registered with the Charities Regulatory Authority CRA. The Charity has acquired charitable status from the revenue commissioners, therefore exempt from Corporation tax.

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

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Going concern

Similar to many comparable charitable organisations, this entity is dependent on state funding to sustain its ongoing operations. Consequently, there is an element of uncertainty when preparing financial statements on a going concern basis. Nonetheless, the directors maintain a positive outlook regarding the continuation of government funding through CUAN in the foreseeable future. State support has been consistently provided over many years, with current approval in place until 31st December 2026. The government has committed approximately €400,000 in core funding for the charity, and an application for funding for the subsequent two-year period, 2027–2028, is presently underway.

Demand for the charity's services continues to grow steadily. The company demonstrates prudent cashflow management and maintains reserves, operates without incurring debt, and key personnel have indicated their intention to remain in their respective positions. While board membership is subject to rotation, this process has not adversely affected operational stability. In light of these considerations, the financial statements have been prepared on a going concern basis.

5. Provisions Available for Audits of Small Entities

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

6. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
CUAN Funding	**406,320**	378,721
Orsted funding	**984**	-
HSE Grants	**2,892**	5,000
Kerry County Council Grants	**533**	1,857
RCI - accompaniments	**4,989**	4,731
Sisters of Mercy	**-**	4,200
Other income	**22,319**	16,122
Other operating income	**130**	-
	438,167	410,631

Other income relates to donations & fundraising donations.
Other operating income relates to capital grant amortisation (in line with depreciation)

The whole of the company's income is attributable to its services and is derived from the principal activity of Providing counselling, supports, information & training.

continued

7. Operating surplus/(deficit)

	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of property, plant and equipment	**1,861**	1,988
Amortisation of Government grants	**(130)**	-

8. Employees

The average monthly number of employees, including, during the financial year was 7, (2024 - 8).

Gross wages amounted to €294,530 (2024 €281,876).
Social welfare costs €30,990 (2024 €28,838).
Pension contributions €17,696 (2024 €15,633)
One employee was pay between €60,000 & €70,000, in 2025.

	2025 Number	2024 Number
Administrators	**2**	2
Chief Executive	**1**	1
Counsellors	**4**	5
	7	8

9. Property, plant and equipment

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	40,020	40,020
Additions	2,988	2,988
Disposals	(20,471)	(20,471)
At 31 December 2025	22,537	22,537
Depreciation		
At 1 January 2025	35,849	35,849
Charge for the financial year	1,861	1,861
On disposals	(20,471)	(20,471)
At 31 December 2025	17,239	17,239
Net book value		
At 31 December 2025	**5,298**	**5,298**
At 31 December 2024	4,171	4,171

10. Debtors

	2025	2024
	€	€
Other debtors	**1,400**	1,130
Prepayments	-	210
	1,400	1,340

In the previous year, the category of other debtors was related to a tax rebate due from the Charitable Donations Scheme. For the current year, however, other debtors relate to a grant that are outstanding from Kerry County Council.

Kerry Rape & Sexual Abuse Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

11. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	**640**	953
Taxation	**12,549**	9,590
Other creditors	**632**	653
Accruals	**8,164**	5,899
Deferred Income	**19,341**	-
	41,326	17,095

12. Creditors

Amounts falling due after more than one year

	2025 €	2024 €
Government grants (Note 14)	**737**	-

13. Taxation

	2025 €	2024 €
Creditors:		
PAYE	**12,549**	9,590

14. Government Grants Deferred

	2025 €	2024 €
Capital grants received and receivable		
Increase in financial year	**867**	-
Written off	**(130)**	-
At 31 December 2025	**737**	-

15. State Funding

Agency	**CUAN - (Domestic, Sexual & Gender Based Violence Agency)**
Government Department	Department of Justice
Funding programme	Provision of services
Funding purpose	Wages & overheads
Received for year	2025
Total received in the year	€398,409
Revenue spent in the year	€398,287
Deferred / unspent	€122
Restriction on use	Domestic, Sexual & Gender Based Violence services

Kerry Rape & Sexual Abuse Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**CUAN - (Domestic, Sexual & Gender Based Violence Agency)**
Government department	Department of Justice
Funding programme	Open Funding Call 2025 - Capacity Building to Meet Professional Standards
Purpose of funding	Strand A €7,574 - Staff training, governance policy/framework & infrastructure. Strand B €5,635 - Adolescent Counsellor Strand C €458 - Counsellor
Received for year	2025 (received on 5th December, 2025)
Funding received	€13,667
Revenue spent in the year	€8,032
Funding deferred to 2026 / unspent	€5,635
Restriction on use	Domestic, Sexual & Gender Based Violence services
Agency	**HSE**
Government Department	Department of Health
Grant programme	Section 39
Purpose of the grant	Counselling & supports
Received for year	2025 (received September 2025)
Grant received	€10,000
Grant spent	€2,892
Grant deferred to 2026 / unspent	€7,108
Restrictions on use	Restricted to funding purpose.
Agency	**HSE South West**
Government department	Department of Health
Grant programme	Section 39
Purpose of Grant	Education to benefit youth
Received for year	2025 (received December 2025)
Grant received	€5,000
Grant deferred to 2026 / unspent	€5,000
Restrictions on use	Restricted to funding purpose

Agency	**Kerry County Council**
Government department	Department of Rural & Community development
Grant programme	Local Enhancement programme
Purpose of the grant	Purchase of equipment and office accessories
Term	2025
Grant due at the year-end	€1,400 (received 22.1.2026)
Revenue spend	€533
Capital spend	€867
Restrictions on use	Spending in line with the grant-approved application.

16. Status

The liability of the members is limited.

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

17. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

18. Related party transactions

Related party transactions (RPTs) are transfers of resources, services, or obligations between a reporting entity and a related person or entity (e.g., subsidiaries, directors, or family members). They occur when one party has the ability to control or significantly influence the other, creating potential conflicts of interest requiring mandatory disclosure. During 2025 no such transactions occurred. At the beginning of the year the balance on the RPT account was nil & at the end of the year its was nil.

19. Events After the End of the Reporting Period

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

20. Tax Clearance

The charity shows compliance with relevant Circulars, including Department of Finance Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payment".

21. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 May 2026.