

West Cork Women Against Violence Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2025

**Patricia Power & Co
Chartered Accountants and Statutory Audit Firm
The Quay
Bantry
Co. Cork**

Company Number: 335556

West Cork Women Against Violence Company Limited by Guarantee

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Appendix to the Independent Auditor's Report	9
Income and Expenditure Account	10
Balance Sheet	11
Notes to the Financial Statements	12 - 18
Supplementary Information on Income and Expenditure Account	20

West Cork Women Against Violence Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Kathryn Kingston Sheila Anne O'Leary Della Sullivan Anne O'Donovan (Resigned 7 July 2026) Allison Mary Aldred Fiona O'Driscoll Aileen Keating (Appointed 1 January 2025) Marie Wiseman
Company Secretary	Kathryn Kingston
Company Number	335556
Charity Number	15947
Registered Office and Business Address	WCWAV Wolfe Tone Square Bantry Co Cork P75 TN96
Auditors	Patricia Power & Co Chartered Accountants and Statutory Audit Firm The Quay Bantry Co. Cork
Bankers	AIB Bank The Square Bantry Co. Cork

West Cork Women Against Violence Company Limited by Guarantee

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 company's objects and principal activities are to provide support, information and a safe place for women and their children who experience domestic violence throughout West Cork. Cuan, the domestic, sexual and gender-based violence agency, is the main Funder of the company.

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

The company is a charitable organisation, incorporated under the Companies Act 2014. The company was established under a Constitution which established the objects and powers of the company, and is managed by a Board of Directors.

The company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. CHY15947.

There has been no significant change in these activities during the financial year ended 31 December 2025.

Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(25,996) (2024 - €1,278).

At the end of the financial year, the company has assets of €413,599 (2024 - €610,455) and liabilities of €239,797 (2024 - €410,657). The net assets of the company have decreased by €(25,996).

Income for the year was €622,572. The majority of this sum, €580,0441, was restricted funding received from Cuan.

Directors and Secretary

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

Kathryn Kingston
Sheila Anne O'Leary
Della Sullivan
Anne O'Donovan (Resigned 7 July 2026)
Allison Mary Aldred
Fiona O'Driscoll
Aileen Keating (Appointed 1 January 2025)
Marie Wiseman

The secretary who served throughout the financial year was Kathryn Kingston.

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

Future Developments

The company plans on continuing the activity outlined above in the future subject to satisfactory funding arrangements. The company intends to continue fund raising and raising awareness of their organisation.

Post Balance Sheet Events

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

Auditors

The auditors, Patricia Power & Co, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Reserves policy

The Board of Directors agreed that an appropriate reserve fund to allow the charity to source alternative funding or for orderly wind down, is 3 months' running costs in line with Cuan requirements. All reserves are maintained in realisable form. The policy is reviewed at least every 2 years or more frequently as required. As at 31st December 2025, unrestricted reserves equate to approximately 3 months of essential expenditure at €173,817. Of this sum we are holding 3 months in operational reserves against future financial disruption, and further reserves includes reserves for lifecycle costs for the Safe House and a contingency reserve including funds required for an orderly wind down. The directors will regularly review the allocation of the unrestricted reserves to support the implementation of our strategy.

West Cork Women Against Violence Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2025

Meetings and attendance

During the year 2025 there were eight board meetings held with directors' attendance as follows:
Allison Aldred, Anne O'Donovan, Kathryn Kingston, Sheila Anne O'Leary and Aileen Keating attended 8
Marie Wiseman and Fiona O'Driscoll attended 7
Della (Ann) Sullivan attended 0

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.

Accounting Records

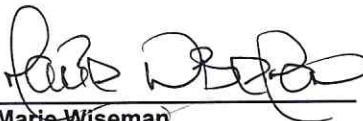
To ensure that proper books and accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have implemented the necessary policies and procedures for recording transactions, and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at WCWAV, Wolfe Tone Square, Bantry, Co Cork, P75 TN96.

Signed on behalf of the board



Kathryn Kingston
Director

2 October 2026



Marie Wiseman
Director
2 October 2026

West Cork Women Against Violence Company Limited by Guarantee

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


Kathryn Kingston
Director

2 October 2026


Marie Wiseman
Director

2 October 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of West Cork Women Against Violence Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of West Cork Women Against Violence Company Limited by Guarantee ('the company') for the financial year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet 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 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", 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 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 West Cork Women Against Violence Company Limited by Guarantee

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 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 company's 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 auditor's report.

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

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



Patricia Power

for and on behalf of

PATRICIA POWER & CO

Chartered Accountants and Statutory Audit Firm

The Quay

Bantry

Co. Cork

2 October 2026

West Cork Women Against Violence Company Limited by Guarantee

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.

West Cork Women Against Violence Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income	4	742,813	614,795
Expenditure		(768,980)	(613,689)
(Deficit)/surplus before interest		(26,167)	1,106
Interest receivable and similar income		171	172
(Deficit)/surplus for the financial year	14	(25,996)	1,278
Total comprehensive income		(25,996)	1,278
Retained surplus brought forward		169,434	168,156
Retained surplus carried forward		143,438	169,434

Approved by the board on 2 October 2026 and signed on its behalf by:


Kathryn Kingston
Director


Marie Wiseman
Director

West Cork Women Against Violence Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	201,401	214,097
Current Assets			
Cash and cash equivalents		212,198	396,358
Creditors: amounts falling due within one year	8	(42,931)	(203,477)
Net Current Assets		169,267	192,881
Total Assets less Current Liabilities		370,668	406,978
amounts falling due after more than one year	9	(196,866)	(207,180)
Net Assets		173,802	199,798
Reserves			
Capital reserves and funds	14	30,364	30,364
Income and expenditure account	14	143,438	169,434
Members' Funds		173,802	199,798

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 2 October 2026 and signed on its behalf by:


 Kathryn Kingston
 Director


 Marie Wiseman
 Director

West Cork Women Against Violence Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

West Cork Women against Violence Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland.

The company's registered office is WCWAV, Wolfe Tone Square, Bantry, Co. Cork.

The company's company registration number is 335556.

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 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 consists of grants, fundraising, sponsorship and donations and other funds generated by voluntary activities. These are included in the financial statements when received. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

Deferred income

Deferred income is a liability on the company's balance sheet that represents a prepayment of income that has yet to be expended. Deferred income is recognised as revenue on the income and expenditure account as the related expenditure takes place.

Tangible assets and depreciation

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

Buildings freehold	- 4% Straight line
Fixtures, fittings and equipment	- 20% 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

West Cork Women Against Violence Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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

No charge to current or deferred taxation arises as the charity has been granted charitable status under Section 207 and 209 of the Taxes Consolidation Act 1997, Charity No. CHY15947

Grants

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

Government grants are recognised using the accrual model and the performance model.

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

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

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

3. Going concern

The Directors of the company, in preparing these financial statements carried out a robust assessment of the charity's ability to continue as a going concern. As part of this assessment the Directors and Senior Management team of the company assessed all available information and sought reassurances about the future sources of funding to include their principal source of funding from Cuan for the next 12 months.

The Directors and Senior Management identified and considered the threat from major uncertainties related to events or conditions which may be outside of their control and which may cast significant doubt upon the organisation's ability to continue as a going concern. The Directors and Senior Management sought and received confirmation from their principal stakeholder, Cuan, that funding for the company in 2026 will continue at the level required to maintain agreed services.

The Directors and Senior Management carried out an in-depth review of the organisation's cash flow forecasts for a period of at least the next 12 months from their financial plans to indicate an adequate matching of projected funding inflows with projected cash outflows, including projected running costs, wages, and all other commitments. Consideration was also given to potential cash shortages or peak cash requirements against a delay in receipt of core funding and the Directors, as part of their overall risk assessment, have planned mitigating actions which they can take during the period of any such cash shortfall to ensure they can meet their obligations as they fall due.

The financial statements have been prepared on a going concern basis.

West Cork Women Against Violence Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Cuan grant funding (restricted funds)	686,804	482,061
Cuan governance officer (restricted funds)	12,897	-
Cuan / Tusla Sexual Violence support funding (restricted funds)	-	90,781
Other grant funding (restricted funds)	4,222	5,000
Women's Aid (restricted funds)	9,547	9,550
Other restricted funding	4,125	5,237
Other income	14,904	11,631
Grant amortisation	10,314	10,535
	<u>742,813</u>	<u>614,795</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of raising funds to provide support to women and their children who experience domestic violence throughout West Cork and to support anyone (men and women) aged 14 years and over who have experienced sexual abuse in childhood, sexual assault, rape or any other form of sexual violence.

5. Operating (deficit)/surplus

	2025 €	2024 €
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible assets	12,696	13,047
	<u>12,696</u>	<u>13,047</u>

6. Employees

The following information is required to be disclosed under Circular 13/2014 disclosure requirements under the Management of and Accountability for Grants from Exchequer Funds:-

The number of employees whose total employee benefits (excluding employer PRSI) for the period fall within each band of €10,000 from €60,000 upwards is as follows:-

Band €60,000 - €70,000 = None

Band €70,000 - €80,000 = None

Band €80,000 upwards = None

	2025 Number	2024 Number
Staff	<u>11</u>	<u>9</u>

West Cork Women Against Violence Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Tangible assets

	Buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost or Valuation			
At 1 January 2025	245,000	48,746	293,746
At 31 December 2025	245,000	48,746	293,746
Depreciation			
At 1 January 2025	39,200	40,449	79,649
Charge for the financial year	9,800	2,896	12,696
At 31 December 2025	49,000	43,345	92,345
Net book value			
At 31 December 2025	196,000	5,401	201,401
At 31 December 2024	205,800	8,297	214,097

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	197	996
Taxation	15,197	6,205
Other creditors	716	868
Pension accrual	6,361	3,391
Accruals	16,663	32,777
Deferred Income	3,797	159,240
	42,931	203,477

9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Grants (Note 11)	196,866	207,180

10. Taxation	2025	2024
	€	€
Creditors:		
PAYE	15,197	6,205

West Cork Women Against Violence Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. Grants Deferred	2025 €	2024 €
Capital grants received and receivable		
At 1 January 2025	248,677	248,677
Amortisation		
At 1 January 2025	(41,497)	(30,962)
Amortised in financial year	(10,314)	(10,535)
At 31 December 2025	(51,811)	(41,497)
Net book value		
At 31 December 2025	196,866	207,180
At 1 January 2025	207,180	217,715

Deferred grants relates to grants received from state agencies over the life time of the entity, which were ringfenced as capital expenditure, and have been used as same. Once the capital asset is acquired & in use the expenditure is amortised over the life time of the asset in use, concurrent with depreciation.

In 2021, a philanthropic grant of €245,000 was received from the Community Foundation of Ireland to facilitate the purchase of a property to be used as a 'Safe House'.

12. GRANTS RECEIVED - CIRCULAR 13 REQUIREMENTS

Agency	CUAN
Grant Programme	Core funding
Purpose of the Grant	Staffing, administration & overhead costs
Term	2025
Taken to Income	€686,804
Expenditure	€686,804
Funds deferred at financial year start	€142,550
Funds deferred at financial year end	NIL
Received in the financial year	€544,255
Capital Grant	NIL
Restriction on use	Staffing, administration & overhead costs

Agency	CUAN
Grant Programme	CUAN 2025 DSGBV Open Funding Call 2025
Purpose of the Grant	Staffing for governance officer
Taken to Income	€12,897
Expenditure	€12,897
Funds deferred financial year start	NIL
Funds deferred at financial year end	NIL
Received in the financial year	€12,897
Capital Grant	NIL
Restriction on use	Staffing for governance officer

Agency	TUSLA
Grant Programme	CYPSC grant
Purpose of the Grant	The central purpose of a Children and Young People's Services Committee is to ensure effective interagency co-ordination and collaboration to achieve the best outcomes for all children and young people in its area
Taken to Income	€2,012
Expenditure	€2,012
Funds deferred at financial year start	NIL
Funds deferred at financial year end	€2,988
Received in the financial year	€5,000
Capital grant	NIL
Restrictions on use	Expenditure restricted to the Sabhail project

West Cork Women Against Violence Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	Community Foundation
Purpose of the Grant	Specialist family trauma support
Taken to Income	NIL
Expenditure	NIL
Funds deferred at financial year start	€205
Funds deferred at financial year end	€205
Received in the financial year	NIL
Capital Grant	NIL
Restriction on use	Expenditure restricted to the purpose stated above

Agency	Community Foundation
Purpose of the Grant	Sexual violence research launch
Taken to Income	€2,210
Expenditure	€2,210
Funds deferred at financial year start	€2,210
Funds deferred at financial year end	NIL
Received in financial year	NIL
Capital Grant	NIL
Restrictions on use	Expenditure restricted to the purpose stated above

Tax Clearance	Yes
The company is compliant with relevant Circulars, including Circular 13/2014.	
The company is compliant with Statement of Principles for Grantees.	

13. 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 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 € 1.27.

14. Income Statement

	Income and expenditure account	Special reserve	Total
	€	€	€
At 1 January 2025	169,434	30,364	199,798
(Deficit)/surplus for the financial year	(25,996)	-	(25,996)
At 31 December 2025	143,438	30,364	173,802

15. Related party transactions

There were no related party transactions during the year, other than board expenses and training costs incurred on behalf of directors, details of which are as follows:-

31 December 2025 total €396 (2024 - €444)

16. Post-Balance Sheet Events

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

West Cork Women Against Violence Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

17. Staff costs

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	437,738	349,850
PRSI	48,414	38,338
Pension contributions	44,899	23,457
Ex gratia	30,403	-
	<u>561,454</u>	<u>411,645</u>

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 October 2026.

WEST CORK WOMEN AGAINST VIOLENCE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

West Cork Women Against Violence Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	2025 €	2024 €
Income		
Cuan core funding (restricted funds)	686,804	482,061
Cuan governance officer funding (restricted funds)	12,897	-
Cuan Sexual Violence support funding (restricted funds)	-	90,781
Other grant funding (restricted funds)	4,222	5,000
Women's Aid (restricted funds)	9,547	9,550
Other restricted funding	4,125	5,237
Other income	14,904	11,631
Grant amortisation	10,314	10,535
	<u>742,813</u>	<u>614,795</u>
Expenditure		
Wages and salaries	437,738	349,850
Social welfare costs	48,414	38,338
Staff defined contribution pension costs	44,899	23,457
Ex gratia payments	30,403	-
Staff training and support	6,991	4,088
Recruitment	883	3,178
Board expenses and training	396	444
Rent and rates	37,430	35,800
Insurance	3,738	3,667
Light and heat	7,779	8,801
Repairs and maintenance	8,797	9,818
Office expenses	5,341	13,384
Client database	3,840	1,200
Advertising	2,234	7,082
Telephone	9,288	10,120
Computer costs	5,596	5,754
Staff travel expenses	17,163	12,486
Professional fees	23,072	26,118
Bank charges	814	811
General expenses	216	-
Volunteer expenses	-	296
Client support expenses	477	729
Client support	25,598	23,068
Other programme costs	30,872	17,287
Subscriptions	-	561
Auditor's remuneration	4,305	4,305
Depreciation	12,696	13,047
	<u>768,980</u>	<u>613,689</u>
Miscellaneous income		
Bank interest	171	172
Net (deficit)/surplus	<u>(25,996)</u>	<u>1,278</u>