

Kerry Congress Information Centre CLG
Annual Report and Financial Statements
for the financial period ended 17 October 2025

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Kerry Congress Information Centre CLG
DIRECTORS AND OTHER INFORMATION

Directors

Con Casey
Suzanna Griffin
Paula O' Loughlin

Company Secretary

Con Casey

Company Number

471687

Registered Office and Business Address

Caherciveen Congress Information Centre,
Caherciveen Pier
Caherciveen
Kerry
V23 Y925
Ireland

Auditors

FDC and Associates Ltd
Chartered Certified Accountants and Statutory Auditors
Mangerton House
St Anthony's Place
College Street
Killarney
Kerry
V93 CV91
Ireland

Bankers

Bank of Ireland
Church Street
Caherciveen
Kerry

Kerry Congress Information Centre CLG

DIRECTORS' REPORT

for the financial period ended 17 October 2025

The directors present their report and the audited financial statements for the financial period ended 17 October 2025.

Principal Activity and Review of the Business

The principal activity of the company is the provision of facilities to enable the operation of a Community Employment Scheme through the Department of Social Protection.

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

There has been no significant change in these activities during the financial period ended 17 October 2025.

Financial Results

The surplus for the financial period amounted to €0 (2024 - €0).

At the end of the financial period, the company has assets of €91,150 (2024 - €85,293) and liabilities of €91,147 (2024 - €85,290). The net assets of the company have decreased by €0.

Directors and Secretary

The directors who served throughout the financial period were as follows:

Con Casey
Suzanna Griffin
Paula O' Loughlin

The secretary who served throughout the financial period was Con Casey.

There were no changes in shareholdings between 17 October 2025 and the date of signing the financial statements.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

Orchid Accountants ULC resigned as auditors during the financial period and the directors appointed FDC and Associates Ltd, (Chartered Certified Accountants and Statutory Auditors), to fill the vacancy.

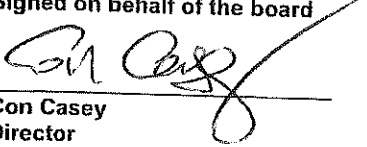
Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.


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 Caherciveen Congress Information Centre, Caherciveen Pier, Caherciveen, Kerry, V23 Y925.

Signed on behalf of the board


Con Casey
Director

17 February 2026


Suzanna Griffin
Director

17 February 2026

Kerry Congress Information Centre CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial period ended 17 October 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 period. 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 period end date and of the surplus or deficit of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

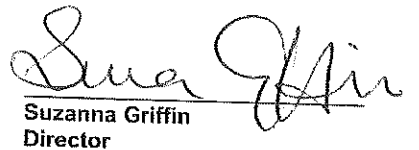
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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


Con Casey
Director

17 February 2026


Suzanna Griffin
Director

17 February 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of Kerry Congress Information Centre CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Kerry Congress Information Centre CLG ('the company') for the financial period ended 17 October 2025 which comprise the Income and Expenditure Account, the Balance Sheet, 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 17 October 2025 and of its surplus for the financial period 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 4 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 period 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 Congress Information 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 5, 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 8, 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.



Tina Hegarty

for and on behalf of

FDC AND ASSOCIATES LTD

Chartered Certified Accountants and Statutory Auditors

Mangerton House

St Anthony's Place

College Street

Killarney

Kerry

V93 CV91

Ireland

17 February 2026

Kerry Congress Information Centre CLG
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:

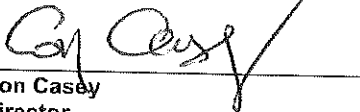
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 Congress Information Centre CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial period ended 17 October 2025

Notes	2025 €	2024 €
Income	516,203	474,598
Expenditure	(516,203)	(474,598)
Surplus before tax	-	-
Tax on surplus	-	-
Surplus for the financial period	-	-
Total comprehensive income	-	-

Approved and authorised for issue by the board on 17 February 2026 and signed on its behalf by:


Con Casey
Director


Suzanna Griffin
Director

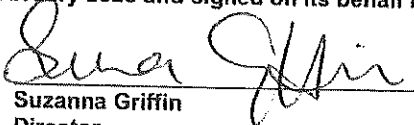
Kerry Congress Information Centre CLG
BALANCE SHEET
as at 17 October 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	13,818	14,779
Cash and cash equivalents		77,332	70,514
		<u>91,150</u>	<u>85,293</u>
Creditors: amounts falling due within one year	7	(91,147)	(85,290)
Net Current Assets		<u>3</u>	<u>3</u>
Total Assets less Current Liabilities		<u>3</u>	<u>3</u>
Reserves			
Income and expenditure account		3	3
Total Reserves		<u>3</u>	<u>3</u>

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 and authorised for issue by the board on 17 February 2026 and signed on its behalf by:


Con Casey
Director


Suzanna Griffin
Director

Kerry Congress Information Centre CLG
STATEMENT OF CHANGES IN FUNDS
as at 17 October 2025

	Retained surplus	Total
	€	€
At 21 October 2023	3	3
At 18 October 2024	<u>3</u>	<u>3</u>
At 17 October 2025	<u>3</u>	<u>3</u>

Kerry Congress Information Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 17 October 2025

1. General Information

Kerry Congress Information Centre CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 471687. The registered office of the company is Caherciveen Congress Information Centre, Caherciveen Pier, Caherciveen, Kerry, V23 Y925, 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 period ended 17 October 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. 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 period 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

All incoming resources are included in the Income and Expenditure Account when the company is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Company expenditure comprises those costs incurred by the company in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits from 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.

Government Grants

Government grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Company has complied with all attached conditions.

The entity recognises grants using the accruals model.

Capital Grants received where the Company has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within Creditors and accruals) and released to income when all attached conditions have been complied with.

Revenue Grants are credited to income so as to match them with the expenditure to which they relate. Government grants received are included in 'other income' in income or expenditure.

Kerry Congress Information Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
 for the financial period ended 17 October 2025

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the income and expenditure.

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Employee benefits

The company provides a range of benefits to employees including paid holiday arrangements.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation and deferred taxation

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

3. Period of financial statements

The financial statements are for the 11 month 29 days period ended 17 October 2025. The comparative figures relate to the 11 month 28 day period ended 18 October 2024.

4. Provisions Available for Audits of Small Entities

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

Kerry Congress Information Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial period ended 17 October 2025

continued

5. Employees

The average monthly number of employees, including directors, during the financial period was 24, (2024 - 24).

	2025 Number	2024 Number
Participants	23	23
Supervisor	1	1
	<u>24</u>	<u>24</u>
6. Debtors	2025	2024
	€	€
Other debtors	<u>13,818</u>	<u>14,779</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Other creditors	<u>90,875</u>	<u>85,290</u>
Accruals	272	-
	<u><u>91,147</u></u>	<u><u>85,290</u></u>

Other creditors is income received in advance from The Department of Social Protection.

8. 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 period 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 € 2.

9. Capital commitments

The company had no material capital commitments at the financial period-ended 17 October 2025.

10. Post-Balance Sheet Events

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

11. Tax Clearance

The company has an up-to-date tax clearance certificate and is in compliance with Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

12. Employees

There were no employees whose total employee benefits for the year exceeded €60,000. The company paid no employer pension contribution during the year.

Kerry Congress Information Centre CLG
NOTES TO THE FINANCIAL STATEMENTS
for the period ended 17th October 2025

continued

13. Details of Grant and other information

Name Grant Agency	Sponsoring government department	Total Grant Award	Term of Grant	Grants deferred @ 19/10/2024	Received during period	Grants deferred @ 17/10/2025	Amount of Grant taken to income in period	Name Programme / purpose of grant	Capital Grant if relevant	Is the grant restricted to a project or for the delivery of service
Department of Social Protection	Department of Social Protection	€601,493	2024/2025	€85,290	€607,078	€90,875	€516,203	Community Employment Scheme	N/A	Restricted – pay and general administration
Total grants from government bodies							€516,203			

14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 17th February 2026.