

Company registration number: 256271

**Rape Crisis and Sexual Abuse Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2025

Rape Crisis and Sexual Abuse Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

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Rape Crisis and Sexual Abuse Counselling Centre CLG
Company limited by guarantee

Directors and other information

Directors	Parvez Butt Bernadette Linnane - resigned 01/07/2025 Blaithin Gallagher - resigned 01/07/2025 Oonagh Monahan - resigned 01/07/2025 Sorcha Carroll Ruth Maxwell
Secretary	Pamela Devaney - appointed 22/09/2025
Company number	256271
Registered office	Bridgewater House Rockwood Parade Sligo Co Sligo
Business address	Bridgewater House Rockwood Parade Sligo Co Sligo
Auditor	KBG Accountants Statutory Audit Firm 18 Railway Road Cavan Co Cavan
Bankers	Bank of Ireland Stephen Street Sligo Co Sligo

**Rape Crisis and Sexual Abuse Counselling Centre CLG
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Directors responsibilities statement

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

This report was approved by the board of directors on 3 March 2026 and signed on behalf of the board by:

.....
Parvez Butt
Director

.....
Sorcha Carroll
Director

**Independent auditor's report to the members of
Rape Crisis and Sexual Abuse Counselling Centre CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Rape Crisis and Sexual Abuse Counselling Centre CLG (the 'company') for the financial year ended 31 December 2025 which comprise the profit and loss account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime.

In our opinion, the financial statements:

- have been properly prepared in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the UK's Financial Reporting Council;
- have been properly prepared in accordance with the requirements of the Companies Act 2014; and
- consequently meet the requirements to be presumed under the Companies Act 2014 to give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its profit for the financial year then ended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard 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.

Other matter – application of true and fair view

The financial statements have been prepared under the micro-companies regime which does not require the directors or the auditor to consider the inclusion of any disclosures necessary to give a true and fair view where these go beyond the minimum disclosures required by the Companies Act 2014 as applied to micro companies.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Independent auditor's report to the members of
Rape Crisis and Sexual Abuse Counselling Centre CLG (continued)**

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 we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 307 to 308 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they comply with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime, and the legal requirements applicable to micro company financial statements, and are thereby presumed, in law, to give a true and fair view. The financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures. The financial reporting framework applicable to micro companies is a compliance framework and not a fair presentation framework. The directors are responsible 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 and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

**Independent auditor's report to the members of
Rape Crisis and Sexual Abuse Counselling Centre CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

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

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014, as applied to micro companies. 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 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.

Patrick Keavney

**For and on behalf of
KBG Accountants
Statutory Audit Firm
18 Railway Road
Cavan
Co Cavan**

3 March 2026

Rape Crisis and Sexual Abuse Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 December 2025

	2025	2024
	€	€
Turnover	515,012	446,628
Other income	468	457
	<u>515,480</u>	<u>447,085</u>
Staff costs	(201,678)	(230,127)
Value adjustments and other amounts written off assets	(11,615)	(17,123)
Other expenses	(284,513)	(217,380)
Profit/(loss)	<u>17,674</u>	<u>(17,545)</u>

Rape Crisis and Sexual Abuse Counselling Centre CLG
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Balance sheet
As at 31 December 2025

	2025		2024	
	€	€	€	€
Fixed assets		33,786		44,067
Current assets	93,219		57,119	
Prepayments and accrued income	3,399		3,399	
		96,618		60,518
Creditors: amounts falling due within one year		(20,447)		(1,761)
Net current assets		76,171		58,757
Total assets less current liabilities		109,957		102,824
Accruals and deferred income		(2,276)		(5,242)
Net assets		107,681		97,582
Capital and reserves		107,681		97,582

The financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors on 3 March 2026 and signed on behalf of the board by:

Parvez Butt
Director

Sorcha Carroll
Director

Rape Crisis and Sexual Abuse Counselling Centre CLG
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Notes to the financial statements
Financial year ended 31 December 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Bridgewater House, Rockwood Parade, Sligo, Co Sligo.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income comprises of grants and donations received or receivable for the accounting period as adjusted for income yet to have matching expenditure incurred.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received and adjusted for related expenditure yet to be incurred.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20%	straight line
Fittings fixtures and equipment	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Rape Crisis and Sexual Abuse Counselling Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in income and expenditure in the period in which it arises.

4. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.27.

Rape Crisis and Sexual Abuse Counselling Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2025

5. Appropriations of income and expenditure account

	2025	2024
	€	€
At the start of the financial year	97,582	118,499
Surplus/(Deficit) for the financial year	17,674	(17,545)
At the end of the financial year	<u>115,256</u>	<u>100,954</u>

6. Income reserve statement

The Board of Directors have adopted a reserve policy which aims to hold minimum reserve of approximately three months running cost to fund unexpected expenditure shortfalls in income and to ensure they can cover committed expenditure if funding from a particular source is reduced or discontinued.

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The following pages do not form part of the statutory accounts.

Rape Crisis and Sexual Abuse Counselling Centre CLG
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Detailed income statement
Financial year ended 31 December 2025

	2025	2024
	€	€
Income		
TUSLA Child and Family Agency	-	431,751
Fundraising & Donations	25,199	3,202
CUAN Income	478,450	10,235
Grants	11,363	1,440
	<u>515,012</u>	<u>446,628</u>
Other income		
Other interest received	468	457
	<u>468</u>	<u>457</u>
Staff costs		
Wages and salaries	(189,983)	(223,672)
Staff pension costs - defined contribution	(11,695)	(6,455)
	<u>(201,678)</u>	<u>(230,127)</u>
Value adjustments and other amounts written off assets		
Depreciation	(11,615)	(17,123)
	<u>(11,615)</u>	<u>(17,123)</u>
Other expenses		
Staff training	(4,365)	(4,656)
Rent payable	(59,633)	(36,391)
Sessional counselling	(127,137)	(90,322)
Supervision	(2,340)	(3,338)
Insurance	(1,178)	(2,915)
Volunteer expenses	(4,405)	(5,414)
Light and heat	(9,597)	(11,000)
Cleaning	(2,842)	(2,589)
Repairs and maintenance	(8,517)	(3,127)
Membership and subscriptions	-	(1,508)
Printing, postage and stationery	(11,449)	(7,429)
Advertising	(98)	(984)
Telephone	(3,228)	(2,258)
Computer costs	(10,304)	(6,878)
Recruitment	(270)	(276)
Travel and subsistence	(13,625)	(14,243)
Legal and professional	(215)	(9,153)
Bookkeeping and payroll costs	(3,365)	(2,450)
Auditors remuneration	(2,276)	(1,865)
Bank charges	(202)	(224)
General expenses	(16,844)	(4,123)
Security systems	(842)	(6,237)

Rape Crisis and Sexual Abuse Counselling Centre CLG
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Detailed income statement (continued)
Financial year ended 31 December 2025

	2025	2024
	€	€
Fundraising costs	(111)	-
Subscriptions - CMETB	(1,670)	-
	<u>(284,513)</u>	<u>(217,380)</u>