Company Number: 373531

Rape Crisis Midwest Company Limited By Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2025

Whelan Dowling & Associates
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court,
Santry
D09 E438

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Rape Crisis Midwest Company Limited By Guarantee
DIRECTORS AND OTHER INFORMATION

Directors	Ms Caroline Holmes Mr Michael Howes (Resigned 24 June 2025) Ms Marguerite O'Neill Ms Yvonne Murphy Ms Mary Kelly Mr Dave Devery (Appointed 29 April 2025) Mr Thomas Dawson (Appointed 29 April 2025) Ms Joanne Garvey (Appointed 27 May 2025)
Company Secretary	Ms Yvonne Murphy (Appointed 24 June 2025) Ms Mary Kelly (Resigned 24 June 2025)
Company Number	373531
Charity Number	20024970
Registered Office and Business Address	Phoenix House Punch's Cross Rosbrien Road Limerick
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court, Santry D09 E438
Bankers	Allied Irish Bank Plc 106/108 O'Connell Street Limerick V94 TD43
Solicitors	Hogan Dowling McNamara Castletroy House Dublin Road Limerick V94 W6DC

Rape Crisis Midwest 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
The principal activity of the company is the provision of free, confidential counselling and non-judgmental support to both female and male individuals, who have recently, or in the past, been subjected to sexual violence. These services are provided from offices in Limerick together with part-time outreach centres located in Ennis and Nenagh.

The company is limited by guarantee and does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets and liabilities of the company on winding up such amounts as may be required not exceeding €1 each. 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 9931 and is registered with Charities Regulatory Authority.

The company is funded by Cuan for the provision of services under a service level agreement. The directors report that there has been a constant demand for eligible services throughout 2025 and at this time it is not envisaged that there will be any reduction in that demand for 2026.

Principal Risks and Uncertainties
The Directors have identified that the key risks and uncertainties the charity faces relate to the risk of a decrease in the level of donations and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

Cashflow and Funding Risk:
The company's objective is to ensure that the company has sufficient resources available both in the short and long term. The company is substantially dependent on funding receivable from the Health Service Executive and fundraising activities, without which it would be unable to deliver the range of services and the counselling at the current levels.

The principal risks and uncertainties that face the Charity relate to its dependence on continued support from the state agency and its main funder Cuan (formerly Tusla).
Without such funding the Company would not be able to continue to pursue its charitable objectives. The Company addresses such risks and uncertainties by adhering to the terms and conditions of the donor's service level agreements and maintaining clear and open communications with the donor at all times.

Operational Risks:
The employment of personnel and delivery of the services create inherent operational risks. The directors have mitigated these risks through the implementation of appropriate policies and procedures.
The charity mitigates these risks as follows:
-The charity continually monitors the level of activity, prepares and monitors its budgets, targets and projections. The charity has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities and
-The charity closely monitors emerging changes to regulations and legislation on an on-going basis.
Internal control risks are in place which provide for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors.

Going Concern
The company is funded primarily through public funding, grants and other income streams and is therefore dependent on the continued support and renewal of this funding to maintain its operations and fulfil its objectives.

In assessing the appropriateness of the going concern basis, the directors have considered the company’s financial position at the year end, including available reserves, the approved budget for the forthcoming financial year, ongoing cash flow monitoring and the organisation’s bank position.

Based on this assessment, the directors are satisfied that the company has adequate resources to continue in operational existence for the foreseeable future and to meet its obligations as they fall due. Accordingly, the financial statements have been prepared on a going concern basis.

Rape Crisis Midwest Company Limited By Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2025

Financial Results
The surplus for the financial year after providing for depreciation amounted to €149,130 (2024 - €37,310).

At the end of the financial year, the company has assets of €1,429,795 (2024 - €1,098,795) and liabilities of €964,518 (2024 - €782,648). The net assets of the company have increased by €149,130.

The net assets of the company has increase by €149,130 mainly due to release of deferred income Cuan 2024 (65,551), additional funding for an Adolescent Counsellor (€26,303), Clinical Client Support (€30,000), the WRC Pay Restoration Agreement (€22,673) and Board Member training (€9,000).

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

Ms Caroline Holmes
Mr Michael Howes (Resigned 24 June 2025)
Ms Marguerite O'Neill
Ms Yvonne Murphy
Ms Mary Kelly
Mr Dave Devery (Appointed 29 April 2025)
Mr Thomas Dawson (Appointed 29 April 2025)
Ms Joanne Garvey (Appointed 27 May 2025)

The secretaries who served during the financial year were:

Ms Yvonne Murphy (Appointed 24 June 2025)
Ms Mary Kelly (Resigned 24 June 2025)

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

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 and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

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

Auditors
Whelan Dowling & Associates, (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.

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 Phoenix House, Punch's Cross, Rosbrien Road, Limerick.

Signed on behalf of the board

Yvonne Murphy

Ms Yvonne Murphy
Director

Date: 30th June 2026

Mary Kelly

Ms Mary Kelly
Director

Date: 30th June 2026

Rape Crisis Midwest Company Limited By Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

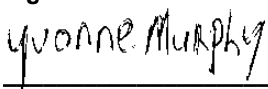
The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

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



Ms Yvonne Murphy
Director

Date: 30th June 2026

Ms Mary Kelly
Director

Date: 30th June 2026

INDEPENDENT AUDITOR'S REPORT
to the Members of Rape Crisis Midwest Company Limited By Guarantee

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Rape Crisis Midwest Company Limited By Guarantee ('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, the Statement of Cash Flows 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 Rape Crisis Midwest 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 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.

Darren Carrick FCA
for and on behalf of
WHELAN DOWLING & ASSOCIATES
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court,
Santry
D09 E438

Date: 30th June 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.

Rape Crisis Midwest Company Limited By Guarantee

INCOME STATEMENT

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income		**940,694**	704,078
Expenditure		**(791,743)**	(666,918)
Surplus before interest		**148,951**	37,160
Finance income		**179**	150
Surplus before tax		**149,130**	37,310
Tax on surplus		**-**	-
Surplus for the financial year	**18**	**149,130**	37,310
Total comprehensive income		**149,130**	37,310

Approved by the board on 30th June 2026 and signed on its behalf by:

Yvonne Murphy

Ms Yvonne Murphy
Director

Mary Kelly

Ms Mary Kelly
Director

Rape Crisis Midwest Company Limited By Guarantee
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Property, plant and equipment	**10**	**992,380**	816,751
Current Assets			
Receivables	**11**	**9,099**	18,814
Cash and cash equivalents	**12**	**428,316**	263,230
		437,415	282,044
Payables: amounts falling due within one year	**13**	**(70,954)**	(114,149)
Net Current Assets		**366,461**	167,895
Total Assets less Current Liabilities		**1,358,841**	984,646
amounts falling due after more than one year	**14**	**(893,564)**	(668,499)
Net Assets		**465,277**	316,147
Reserves			
Capital reserves and funds	**18**	**-**	60,222
Retained surplus	**18**	**465,277**	255,925
Equity attributable to owners of the company		**465,277**	316,147

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 30th June 2026 and signed on its behalf by:

Yvonne Murphy

Ms Yvonne Murphy
Director

Mary Kelly

Ms Mary Kelly
Director

Rape Crisis Midwest Company Limited By Guarantee

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Retained Surplus	Capital contribution reserve	Total
	€	€	€
At 1 January 2024	218,615	60,222	278,837
Surplus for the financial year	37,310	-	37,310
At 31 December 2024	255,925	60,222	316,147
Surplus for the financial year	149,130	-	149,130
Other movements in equity attributable to owners	60,222	(60,222)	-
At 31 December 2025	**465,277**	**-**	**465,277**

Rape Crisis Midwest Company Limited By Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		**149,130**	37,310
Adjustments for:			
Finance income		**(179)**	(150)
Depreciation		**49,204**	39,101
Amortisation of government grants		**(29,933)**	(25,513)
		168,222	50,748
Movements in working capital:			
Movement in receivables		**9,715**	(11,925)
Movement in payables		**(43,195)**	54,644
Cash generated from operations		**134,742**	93,467
Cash flows from investing activities			
Interest received		**179**	150
Payments to acquire property, plant and equipment		**(224,834)**	(21,718)
Net cash used in investment activities		**(224,655)**	(21,568)
Cash flows from financing activities			
Government grants		**254,999**	-
Net increase in cash and cash equivalents		**165,086**	71,899
Cash and cash equivalents at beginning of financial year		**263,230**	191,331
Cash and cash equivalents at end of financial year	**12**	**428,316**	263,230

1. General Information

Rape Crisis Midwest Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 373531. The registered office of the company is Phoenix House, Punch's Cross, Rosbrien Road, Limerick 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 principal activity of the company is the provision of free, confidential counselling and non-judgmental support to both female and male individuals, who have recently, or in the past, been subjected to sexual violence.

Currency
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 charity constitutes a public benefit entity as defined by FRS 102.

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
Revenue grants are recognised and attributed to the relevant expenditure covered by the grant. One-off donations, collections, fees and other income of such nature are recognised in the accounts and attributed to the financial period in which the income is received, subject to any specific conditions attaching to the receipt of such funds or income.

Grants awarded to assist with capital expenditure are held on the balance sheet and released to the Income & Expenditure Account on a straight-line basis over the expected useful life of the assets.

Reserves
The Company makes a clear distinction between restricted income and unrestricted income. Restricted income refers to funds which must be used only for the purpose specified by the donor while unrestricted income refers to funds that can be used by the company for various purposes including administration and other essential running costs in addition to furthering the company's charitable objectives.

Income not fully utilised is retained in Restricted Reserves and Unrestricted Reserves. Funds held in restricted reserves are tied to particular purposes, which arise because of restrictions on their use imposed by the donor at the date of receipt. Funds held in unrestricted reserves are not tied to any specific purpose and are available to be used for the general purpose of the charity.

It is the Company's policy to use restricted reserves for their intended purpose without delay and to maintain a level of unrestricted reserves to allow the Company to meet its general operational requirements and to provide for any emergency funding requirements that may arise before dedicated project funding has been received.

Property, plant and equipment and depreciation
Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2.5% Straight line
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 receivables
Trade and other receivables 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.

Trade and other payables
Trade and other payables 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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation
The company is exempt from Corporation Tax as it has been granted charitable status by the Revenue Commissioners under Charity Number 9931.

The Company is compliant with all other taxes and held a valid tax clearance certificate for the year 2025 and currently holds a valid tax clearance certificate

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.

Pensions
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The following are the estimates and judgements which the directors consider to be those that are its critical accounting estimates and judgements:

Going Concern
The directors have reviewed the financial position of the company for a period of at least twelve months from the date of approval of the financial statements and are satisfied that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Useful Lives of Tangible Assets
Long-lived assets comprising primarily of property and associated fixtures and fittings represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year.

4. 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.

5. Provisions Available for Audits of Small Entities

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

6. Operating surplus

	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of property, plant and equipment	**49,204**	39,101
Amortisation of Government grants	**(29,933)**	(25,513)

7. The income for the year has been derived from:

	2025	2024
	€	€
Restricted income:		
Cuan - Core Funding	**757,013**	557,681
Cuan - WRC	**64,360**	23,547
Donations and Other Income	**41,250**	5,656
Unrestricted income:		
Donations and Other Income	**16,981**	65,870
Fundraising	**31,157**	25,811
Amortisation of Grant	**29,933**	25,513
	940,694	704,078

8. Employees

The average monthly number of employees, including directors, during the financial year was 15, (2024 - 11).

	2025	2024
	Number	Number
Executive Director	**1**	1
Support Staff	**2**	2
Therapist and Counsellors	**12**	8
	15	11

Rape Crisis Midwest Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

9. Employee Remuneration Breakdown

Salary Band	Number of Employees	2024
Number of Employees: €0 - €60,000	**14**	**10**
Number of Employees: €60,000 - €70,000	**1**	**1**

10. Property, plant and equipment

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2025	1,323,357	98,034	1,421,391
Additions	184,754	40,080	224,834
At 31 December 2025	1,508,111	138,114	1,646,225
Depreciation			
At 1 January 2025	529,644	74,996	604,640
Charge for the financial year	37,702	11,503	49,205
At 31 December 2025	567,346	86,499	653,845
Net book value			
At 31 December 2025	**940,765**	**51,615**	**992,380**
At 31 December 2024	793,713	23,038	816,751

The company's freehold land and buildings, located at Phoenix House, Punches Close, Rosbrien Road, Limerick, was subject to an independent valuation on 24th June 2026. The valuation was carried out by Michael Roberts MIPAV,TRV (TEGoVA Residential Valuer) a firm of independent Chartered Surveyors.

The valuation was prepared on a Market Value basis in accordance with the RICS Valuation Global Standards 2025. The total market value of the property was determined to be €1,400,000.

The carrying value of the property as of 31st December 2025 is €760,360, therefore, in accordance with the company’s accounting policy an impairment loss was not recognized on the property at the year-end.

11. Receivables

	2025 €	2024 €
Other debtors	**7,623**	11,373
Prepayments	**1,476**	6,652
Accrued income	**-**	789
	9,099	18,814

12. Cash and cash equivalents

	2025 €	2024 €
Cash and bank balances	**336,951**	194,749
Cash equivalents	**91,365**	68,481
	428,316	263,230

13. Payables Amounts falling due within one year	2025 €	2024 €
Trade payables	**7,717**	1,547
Taxation	**13,600**	12,780
Other creditors	**1,113**	3,590
Accruals	**48,524**	27,681
Deferred Income	**-**	68,551
	70,954	114,149

14. Payables Amounts falling due after more than one year	2025 €	2024 €
Government grants	**893,564**	668,499

15. Pension costs - defined contribution

Pension contributions relate to a defined contribution scheme, funded by annual contributions which are charged directly to the accounts as incurred. Pension costs for the year amounted to €20,935. There is an accrual of pensions this year amounting to €3,683 (2024 - €5,273).

16. State Funding

Agency	**Cuan**
Government Department	Cuan - Domestic, Sexual and Gender-Based Violence Agency
Grant Programme	Core Funding - National Domestic, Sexual and Gender Based Violence Services
Purpose of the Grant	The provision of supports to individuals subjected to sexual violence.
Term	12 months - 1st January - 31st December 2025
Total Fund	€755,821.80
Fund deferred or due at financial year end	€Nil
Received in the financial year	€755,821.80
Capital Grant	No
Restriction on use	Yes

State Funding

Agency	Limerick Prison
Government Department	Department of Justice
Grant Programme	Inreach Counselling
Purpose of the Grant	The provision of in reach counselling for prisoners in Limerick
Term	12 months - 1st January - 31st December 2025
Total Fund	€41,250
Fund deferred or due at financial year end	€Nil
Received in the financial year	€41,250
Capital Grant	No
Restriction on use	Yes

17. Status

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1) each.

18. Income Statement

	Income Statement	Capital contribution reserve	Total
	€	€	€
At 1 January 2025	255,925	60,222	316,147
Transfer of realised profit	60,222	-	60,222
Surplus for the financial year	149,130	-	149,130
Other movements	-	(60,222)	(60,222)
At 31 December 2025	**465,277**	**-**	**465,277**

Capital contribution reserve

Capital Reserves of €60,222 arose at 30th September 2003 and represents the net assets transferred by the then existing association to the present company. The capital reserves balance was transferred to general reserves as it is no longer required to be held in a separate reserve.

19. Capital commitments

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

20. Contingent liabilities

There are no contingent liabilities at the period ended 31st December 2025.

Rape Crisis Midwest Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

21. Directors' remuneration

There are no Directors paid in respect of the directors duties undertaken and they have all acted in a voluntary capacity.

22. Related party transactions

There were no transactions with related parties during the year under review. Key management personnel consists of the members of the executive management team for whom the total remuneration cost was €67,782 (2024: €62,456).

23. Controlling interest

The individual members of the Board of Directors are the ultimate controlling parties of the company.

24. Events After the End of the Reporting Period

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

25. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30th June 2026.

RAPE CRISIS MIDWEST 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

Rape Crisis Midwest Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
INCOME STATEMENT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income		**940,694**	704,078
Expenditure		**(791,743)**	(666,918)
Surplus on ordinary activities before interest		**148,951**	37,160
Finance income		**179**	150
Surplus on ordinary activities before tax		**149,130**	37,310
Tax on surplus on ordinary activities		**-**	-
Surplus for the financial year		**149,130**	37,310

Rape Crisis Midwest Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025

	CUAN Restricted Funding	Restricted Funding	Unrestricted Funding	2025	2024
	€	€	€	€	€
Income					
Cuan - Core Funding	**757,013**	**-**	**-**	**757,013**	557,681
Cuan - WRC	**64,360**	**-**	**-**	**64,360**	23,547
Donations and other income	**41,250**	**-**	**16,981**	**58,231**	71,526
Fundraising	**-**	**-**	**31,157**	**31,157**	25,811
Amortisation of government grants	**-**	**-**	**29,933**	**29,933**	25,513
	862,623	**-**	**78,071**	**940,694**	704,078
Expenditure					
Wages and salaries	**525,486**	**-**	**-**	**525,486**	425,906
Social welfare costs	**52,668**	**-**	**-**	**52,668**	47,098
Employer contributions to the pension scheme	**-**	**-**	**20,935**	**20,935**	20,703
Volunteer/Counsellor Training	**(6,486)**	**-**	**-**	**(6,486)**	2,297
Rent payable	**15,000**	**-**	**-**	**15,000**	22,683
Insurance	**8,767**	**-**	**-**	**8,767**	8,093
Leasing of office equipment	**-**	**-**	**1,816**	**1,816**	1,513
Light and heat	**8,666**	**-**	**-**	**8,666**	11,349
Repairs and maintenance	**13,876**	**-**	**-**	**13,876**	9,685
Printing, postage and stationery	**1,536**	**-**	**-**	**1,536**	1,556
Telephone Broadband	**10,394**	**-**	**-**	**10,394**	7,457
Computer costs	**5,342**	**-**	**-**	**5,342**	3,910
Travelling and Subsistence	**4,355**	**-**	**-**	**4,355**	2,204
Auditor's remuneration	**10,763**	**-**	**-**	**10,763**	6,404
Bank charges	**250**	**-**	**-**	**250**	383
Canteen and cleaning	**-**	**-**	**-**	**-**	7,420
Sundry expenses	**28,176**	**-**	**-**	**28,176**	4,042
Seasonal Counselling Services	**-**	**-**	**18,850**	**18,850**	12,500
Supervision	**-**	**-**	**14,822**	**14,822**	10,175
Fundraising Expenses	**-**	**-**	**5,487**	**5,487**	20,714
Subscriptions	**1,836**	**-**	**-**	**1,836**	1,725
Depreciation	**-**	**-**	**49,204**	**49,204**	39,101
	680,629	**-**	**111,114**	**791,743**	666,918
Miscellaneous income					
Bank interest	**-**	**-**	**179**	**179**	150
Net surplus/(loss)	**181,994**	**-**	**(32,864)**	**149,130**	37,310
Capital expenditure	**(181,994)**	**-**	**(42,840)**	**(224,834)**	(21,917)
Surplus/(loss) after capital expenditure	**-**	**-**	**(75,704)**	**(75,704)**	15,594