

Company registration number: 253585

Wexford Rape & Sexual Abuse Support Services DAC

**Financial statements
for the financial year ended 31st December 2025**

Wexford Rape & Sexual Abuse Support Services DAC

Contents

	Page
Directors and other information	1
Directors report	2 - 10
Directors responsibilities statement	11
Independent auditor's report to the members	12 - 14
Statement of financial activities	15
Statement of financial position	16
Notes to the financial statements	17 - 26
Appendices	27 - 29

Wexford Rape & Sexual Abuse Support Services DAC

Directors and other information

Directors	Sean Mernagh Annette O'Neill Rob O'Callaghan Joan Roche Noeleen Finucane Niall Gormley Sandhya Babu Anne Redmond Miriam Wilson
Secretary	Annette O'Neill
Company number	253585
Registered office	The Rocks Maudlintown Wexford Y35 NF8A
Business address	The Rocks Maudlintown Wexford
Auditor	B.J.Doyle & Co. Whitemill Industrial Estate Killeens Wexford
Bankers	Allied Irish Bank North Main Street Wexford
Solicitors	Helen Doyle Solicitors Main Street Wexford

Wexford Rape & Sexual Abuse Support Services DAC

Directors report

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

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

	Date of appointment	Date of resignation
Sean Mernagh		
Annette O'Neill	23/04/25	
Rob O'Callaghan		
Joan Roche		
Noeleen Finucane	26/02/25	
Niall Gormley	26/02/25	
Miriam Wilson	22/10/25	
Anne Redmond	26/11/25	
Laura Lawlor		25/06/25
Kate O'Donnell		25/06/25
Moirá Slevin		25/06/25

Principal activities

The principal purpose of the company is to provide counselling and support services to people who have been impacted by Domestic, Sexual and Gender-based Violence (DSGBV). The company is also known as Wexford Rape Crisis (WEXRC).

Objectives and Activities

Vision

Wexford Rape Crisis envisions a society free from domestic, sexual and gender-based violence (DSGBV).

Mission

Wexford Rape Crisis's mission is to provide trauma-informed, client-centred counselling and therapeutic support for anyone (aged 12 years and upwards) who has been affected by domestic, sexual or gender-based violence.

Core Values

Wexford Rape Crisis operates on a human rights-based approach, recognising that all forms of DSGBV are unacceptable. Our services are grounded in empathy, respect, and a commitment to non-judgemental, trauma-informed care.

Activities and Services

Wexford Rape Crisis' core services include:

- Adult counselling
- Adolescent counselling
- Parental and supporter counselling
- Short-term and stabilisation supports
- Garda Clinic
- Group therapy programmes

These services aim to support recovery, improve wellbeing, and empower individuals to make informed choices.

Wexford Rape & Sexual Abuse Support Services DAC

Directors report

Volunteers

Volunteers remain central to the organisation's work, contributing across governance, frontline support, and fundraising.

In 2025:

- 8 Board of Director Members
- 4 Audit & Risk Committee Members
- 9 Frontline Volunteers
- 10 Fundraising Committee Members
- 100 Volunteers Supporting Fundraising Events

Volunteers contributed approximately 2,000 hours of service.

Aims and Objectives for 2025

Aims and objectives for the reporting period and performance:

In 2025, Wexford Rape Crisis short-term objectives were as follows:

- Increase counselling capacity and reduce waiting lists
- Enhance early intervention through prompt intake and assessment and stabilisation supports
- Expand accessibility of services across the county
- Strengthen inter-agency collaboration

Performance is measured through:

- Clinical outcome tools (DASS, ITQ, Self-Compassion Scale)
- Service activity data (clients, sessions, waiting lists)
- Client feedback

The organisation performed strongly against these objectives. Counselling capacity increased through recruitment of an additional Clinical Support Worker, the introduction of a dedicated Intake and Assessment Team improved responsiveness, and the expansion of evening services enhanced accessibility. Demand for services continued to exceed capacity, demonstrating both increased need and growing trust in the organisation.

Strategic plan for 2026 - 2030

Informed by the review and consultations WEXRC is setting four strategic priorities for our work for the next four years as we plan and prepare to respond to the ongoing and increasing demand for our services.

Strategic Priority 1:	Service Delivery and Support
Strategic Priority 2:	Awareness Raising and Communication
Strategic Priority 3:	Partnership and Collaboration
Strategic Priority 4:	Organisation and Governance

Wexford Rape & Sexual Abuse Support Services DAC

Directors report

These high-level priorities take account of the context and the challenges. They will strategically guide our work as we continue to innovate and strengthen the provision of professional counselling and support to people who have been affected by domestic, sexual or gender-based violence. We will prepare an annual implementation plan for our work under each priority. This will be in line with available funding/resources and with accompanying performance indicators to track our progress. We will know that we are making progress in our work, under these strategic priorities, through a system of ongoing audit, monitoring and evaluation.

Achievements and Performance

Wexford Rape Crisis Centre has made a significant and measurable difference to the lives of individuals impacted by domestic, sexual and gender-based violence across County Wexford.

Through the provision of confidential and professional counselling services, beneficiaries experience improved mental health, reduced trauma symptoms, and increased emotional stability as measured by our clinical assessment tools. Clients are supported to process their experiences in a safe and non-judgmental environment, enabling them to rebuild confidence, regain a sense of control, and move forward with their lives.

Our on-site Garda clinic ensures that survivors are not alone when engaging with an Garda Siochana. This reduces re-traumatisation, increases understanding of processes, and empowers individuals to participate more fully in seeking justice and care.

The expansion of services across multiple locations in the county has improved accessibility, reduced geographic barriers and ensured that more individuals can access support within their own communities. The introduction and planned expansion of adolescent counselling services addressed a critical gap, providing early intervention for young people and reducing the long-term impact of trauma. This is evident in the expansion of the adolescent service in Gorey with an adolescent counsellor employed for an additional day per week in 2025 offering further client availability.

Demand for WEXRC services continues to increase, reflecting both the scale of need and growing trust in the organisation. With approximately 400 active clients and continuous incoming referrals and growing waiting lists, WEXRC plays a vital role in meeting a critical need within the region.

Feedback from beneficiaries consistently highlights increased feelings of safety, being heard and believed, and improved ability to cope with daily life. Many clients report that access to timely counselling has been life-changing.

A testimonial from a client:

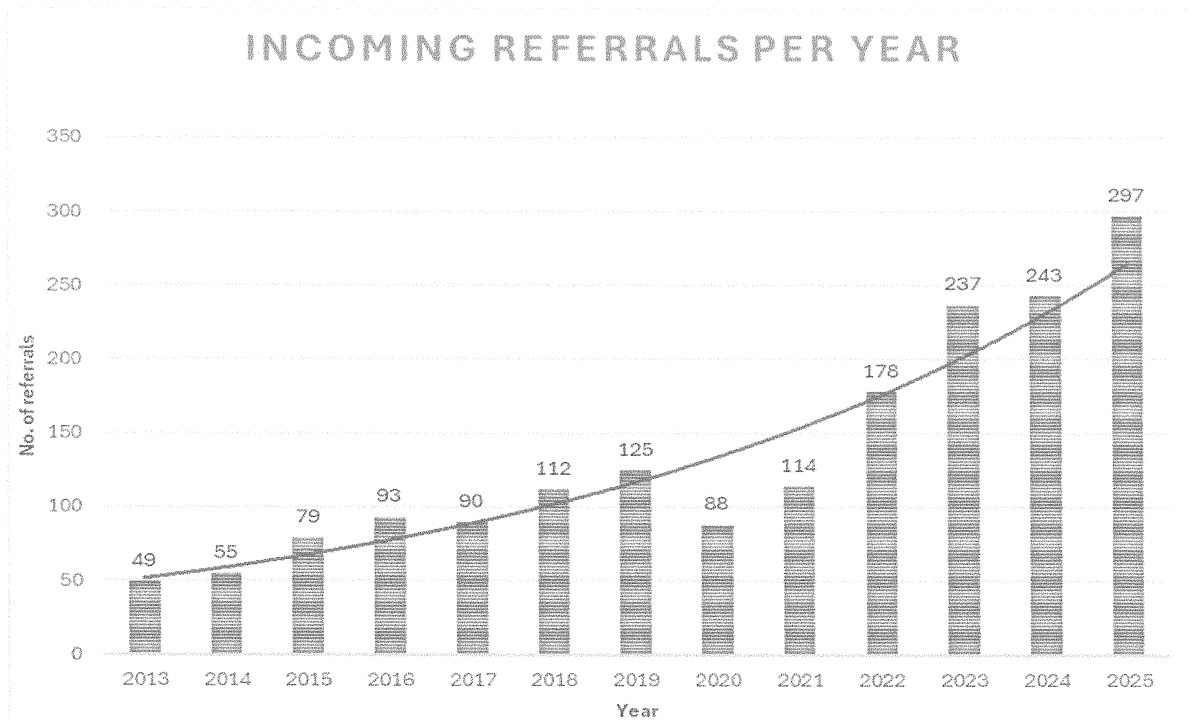
"I don't have enough words to express how I feel about the service you provide. I admire all of you who work in this area, it can't be easy and my experience in dealing with the service has been life-saving. You have my eternal gratitude and admiration."

Overall, WEXRC enables survivors not only to access support, but to begin recovery, restore dignity, and rebuild their lives.

In 2025 we experienced a further 22% increase in sexual and domestic violence referrals and were challenged to reduce waiting times for new clients as quickly as possible. New Counsellors and a 2nd Clinical Support Worker were recruited to specifically manage the waiting list.

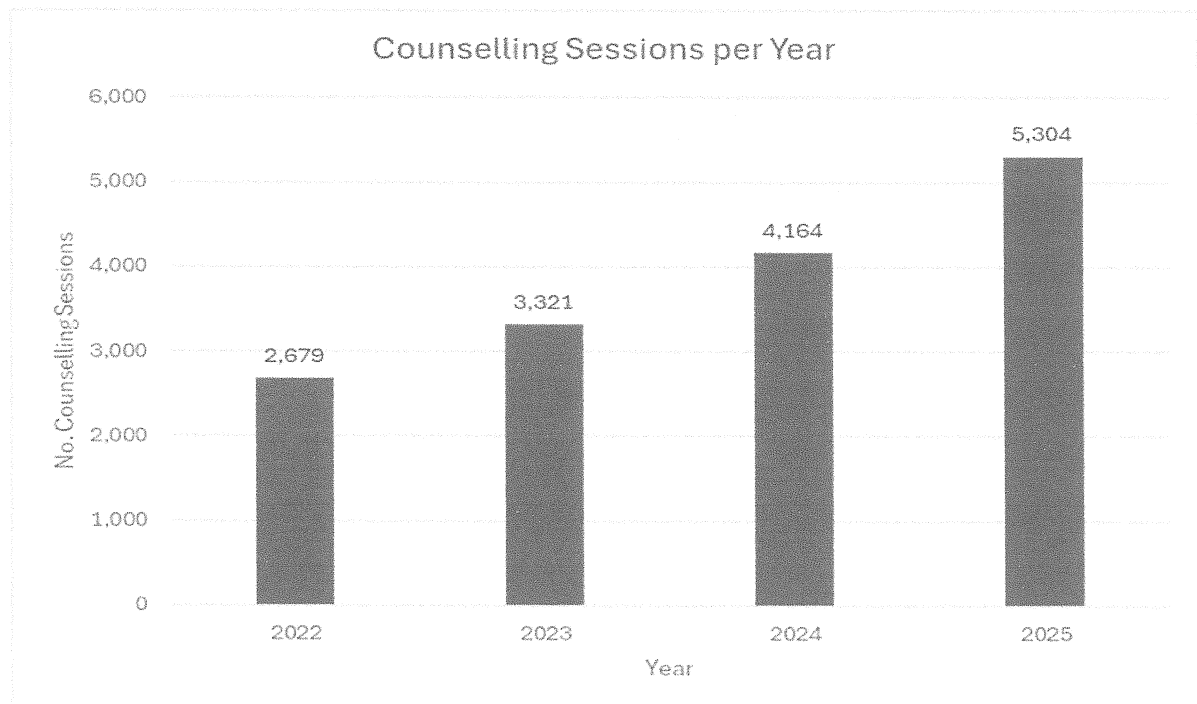
Wexford Rape & Sexual Abuse Support Services DAC

Directors Report



Short-term and long-term aims and how they align:

Wexford Rape Crisis' short-term objectives focus on delivering timely, high-quality counselling and support services to individuals affected by domestic, sexual and gender-based violence. This includes reducing waiting times, increasing counselling capacity, and improving accessibility across County Wexford. As shown in the graph below, Wexford Rape Crisis has responded to the increasing demand for the service with an increase in resources and a steady expansion of the counselling service, by recruiting more counsellors and increasing the provision of the counselling service.



Wexford Rape & Sexual Abuse Support Services DAC

Directors report

These short-term objectives contribute directly to the organisation's long-term aims of ensuring sustained recovery for survivors, improving mental health outcomes, and contributing to a societal environment where domestic, sexual and gender-based violence is actively challenged and reduced. Through consistent service development and strategic planning, the organisation works towards its vision of a society free from domestic, sexual and gender-based violence.

Financial Review

In the Statement of financial activities on page 15 we are reporting a deficit of (€13,087) in 2025 compared to a surplus of €61,535 in 2024.

Income was €836,259 in 2025 (€758,208 in 2024). 80% of our Income is from Government funding, with the balance from SSJG Grant Scheme and donations and collections.

On behalf of the CEO and Board of Directors, we would like to thank Cuan, Tusla (Waterford) and SSJG for providing our funding in 2025 and responding where possible to our need for extra resources.

In relation to donations in 2025, the organisation received €27,891 from fundraising activities, client donations raised €46,648 from a nominal charge of €20 per counselling hour for those who could afford to pay. Group, individual and business donations raised €22,770. We are so grateful for this financial support which will go towards providing more counselling hours.

Expenses are €849,346 in 2025 (€696,673 in 2024). 76% of these costs are Staffing costs to provide the service.

Costs increased in 2025 due to the recruitment of a 2nd Clinical support worker and additional counselling resources to meet the growing demand. We also implemented a new Database to meet reporting and governance requirements.

Although Wexford Rape Crisis has received a commitment of funding for 2026 from Cuan, the service envisages a further growth in new referrals this year. We will continue to support fundraising activities for extra resources for our counselling service and create awareness of the service to adequately meet the needs of our clients.

We operate on a going concern basis, holding unrestricted reserves of €571,793.

The restricted reserves for the Company are set at €50,000. Most of the annual funding for the Company is from government bodies (80%) which is budgeted and guaranteed for at least one year in advance. The Directors decided that it would be prudent to have a reserve fund of €50,000 to ensure commitments primarily relating to donations and collections are maintained. This, together with the strong financial controls in the Company, is deemed sufficient.

WEXRC is currently challenged by a lack of space for provision of its staff and delivery of counselling services. As such, the organisation has set up a capital reserve fund for building expansion in the future.

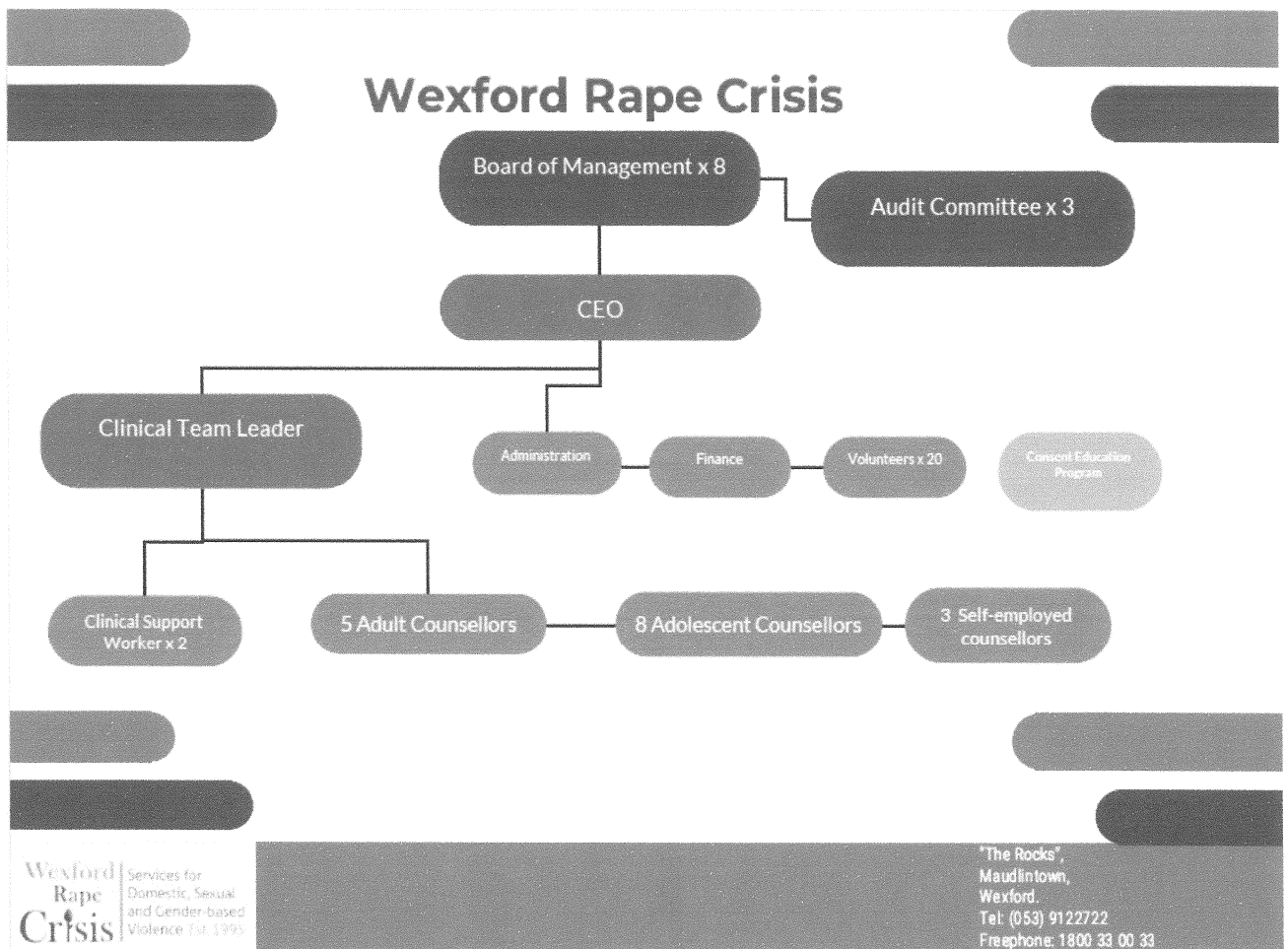
Structure, Governance & Management

Wexford Rape Crisis is a Designated Activity Company operating under the name Wexford Rape and Sexual Abuse Support Services.

Wexford Rape Crisis now has a very effective team structure in place under the direction of the CEO and the Clinical Team Leader. Additional Counselling staff and the further addition of a 2nd Clinical Support Worker ensures that WEXRC continues to provide a high-quality service to clients. All this work is skilfully supported by our Administrator and Finance Officer.

Directors Report

Wexford Rape Crisis Organisational Chart 2025



Governance

The Board of Directors provides strategic oversight, governance, and financial control. Day-to-day operations are delegated to the CEO and front-line team.

Board Recruitment

New Board of Directors are recruited through a skills-based approach, identifying gaps in expertise on the Board. Candidates are proposed and appointed in line with the organisation's governing document and are formally approved by the Board of Directors.

WEXRC's Board Induction & Training

All new Board Members undergo a formal induction process which includes familiarisation with the organisation's mission, governance structures, policies, and regulatory obligations. Ongoing training is provided as required, particularly in areas such as governance, safeguarding, and financial oversight.

Wexford Rape & Sexual Abuse Support Services DAC

Directors report

WEXRC's Audit and Risk Committee

Wexford Rape Crisis Centre Audit and Risk Committee in 2025 aimed to ensure strong governance, financial accountability, and effective risk management across all services. Its purpose was and continues to oversee internal controls, compliance, and safeguarding standards to protect clients and organisational integrity. Key outcomes included improved transparency, reduced operational risks, and enhanced trust in service delivery for survivors.

WEXRC's Decision-Making Structure

The Board of Directors is responsible for strategic oversight, governance, and key decision-making, including financial management and organisational direction. Day-to-day operations are delegated to the Chief Executive Officer, Clare Williams, who is supported by the rest of the front-line team.

Professional advice is obtained where necessary from external auditors, legal advisors, and other relevant professionals to ensure compliance with regulatory and financial requirements

Remuneration

The organisation operates a transparent remuneration policy for senior management. Remuneration is reviewed by the Board to ensure alignment with organisational capacity.

No members of the Board of Directors are remunerated

Fundraising

Wexford Rape Crisis supports fundraising events and initiatives throughout the year, organised by third parties. This enables WEXRC to raise essential funds and create awareness of the organisation, its mission and services. Wexford Rape Crisis had its annual bucket day collection in December 2025 with hundreds of volunteers from all over the county.

Wexford Rape Crisis 30th Anniversary Celebrations

In June 2025, WEXRC marked the 30th anniversary of the organisation. In honour of the anniversary and also to fundraise for essential services, a special and voluntary fundraising committee was established. They organised a hugely successful Midsummer Lunch. Given the significant success of this event, it has been decided to host a similar event again in 2026.

WEXRC is hugely indebted to all the volunteers who helped fundraise for the charity in 2025

Reference and Administrative Details

Charity Name: Wexford Rape and Sexual Abuse Support Services

Charity Number: 12420

Company Registration Number: 253585

Business Address: The Rocks, Maudlintown, Wexford, Co. Wexford, Y35 NF8A

Registered Office: The Rocks, Maudlintown, Wexford, Co. Wexford, Y35 NF8A

CEO: Clare Williams

Wexford Rape & Sexual Abuse Support Services DAC

Directors report

Current Board of Directors:

Sean Mernagh (Chairperson)
Annette O'Neill (Secretary)
Noeleen Finucane
Rob O'Callaghan (Vice Chairperson)
Joan Roche
Niall Gormley
Anne Redmond
Miriam Wilson
Sandhya Babu

Auditors: BJ Doyle & Co., Wexford
Solicitors: Helen Doyle Solicitors, Wexford
Bankers: AIB North Main Street, Wexford

Sustainability

Wexford Rape Crisis is determined to operate as ethically and sustainably as possible as an organisation and has taken the following initiatives in aid of sustainability:

- Planted a pollinator-friendly outside garden to include fruiting trees, herbs, and flowering plants attractive to pollinators
- Paid attention to switching off all devices at the end of the day to conserve resources and use them wisely
- Installed and cared for many indoor plants which help to purify the atmosphere within the building and create a more homely atmosphere for clients
- Paid attention to our printing habits, set all printer settings to print double-sided and in black and white as default and cutting down on our use of paper and need to print only when necessary
- WEXRC is in the process of switching all cleaning substances to environmentally friendly and sourcing all paper needs from recycling plants
- Dry recycling bins were installed for paper/plastic/metal materials, as well as a composting bin in our canteen area, and our general waste bin is now the smallest in the building

These initiatives support a sustainable and welcoming environment for clients and staff.

Likely future developments

The directors do not anticipate any significant developments in the nature of the business in the near future. The organisation continues to develop supports and services in areas of identified need, so may continue to grow its range of services in response to this need.

Events after the end of the reporting period

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

Wexford Rape & Sexual Abuse Support Services DAC

Directors report

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/12/25	At 01/01/25
	Number	or date of appointment Number
Sean Mernagh	1	1
Annette O'Neill	1	
Rob O'Callaghan	1	1
Joan Roche	1	1
Noeleen Finucane	1	
Niall Gormley	1	
Miriam Wilson	1	
Anne Redmond	1	
Laura Lawlor		2
Kate O'Donnell		2
Maira Slevin		2

Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the Registered Office.

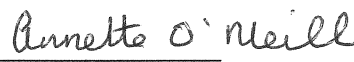
Relevant Audit Information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

This report was approved by the board of directors on 20/05/26 and signed on behalf of the board by:


Sean Mernagh
Director


Annette O'Neill
Director

Wexford Rape & Sexual Abuse Support Services DAC

Directors responsibilities statement

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 the 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" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 profit or loss 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 and then apply them consistently;
- make judgments 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 profit or loss 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 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.

On behalf of the board



Sean Mernagh
Director



Annette O'Neill
Director

Date: 20th May 2026

Independent auditor's report to the members of Wexford Rape & Sexual Abuse Support Services DAC

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Wexford Rape & Sexual Abuse Support Services DAC for the financial year ended 31st December 2025 which comprise the statement of financial activities, Statement of financial position 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 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as applied with regard to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (issued in October 2025) (the "Charities SORP").

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2025 and of its loss 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; and
- have been 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 further 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 17 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.

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.

**Independent auditor's report to the members of
Wexford Rape & Sexual Abuse Support Services DAC**

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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 the financial statements are in agreement with the accounting records.

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 material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 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 set out on page 11, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have 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.

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.

**Independent auditor's report to the members of
Wexford Rape & Sexual Abuse Support Services DAC**

- 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.
- 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.

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 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.



Colin Doyle

For and on behalf of

B.J.Doyle & Co.

Chartered Accountants

Registered Auditor

Whitemill Industrial Estate

Killeens

Wexford

8th June 2026

Wexford Rape & Sexual Abuse Support Services DAC

Statement of financial activities Financial year ended 31st December 2025

	Note	2025 €	2024 €		
	Note	2025 Unrestricted Funds €	2025 Restricted Funds €	2025 Total Funds €	2024 Total Funds €
Income from:					
Donations		97,309	-	97,309	90,426
Charitable activities	5	-	721,554	721,554	654,402
Collections		17,396	-	17,396	13,380
		114,705	721,554	836,259	758,208
Total		114,705	721,554	836,259	758,208
Expenses incurred on:					
Charitable activities	6	124,492	724,854	849,346	696,673
Total expenditure		124,492	724,854	849,346	696,673
Net surplus/(deficit)	7	(9,787)	(3,300)	(13,087)	61,535
Transfers between funds		(53,300)	53,300	-	-
Net movement in funds		(63,087)	50,000	(13,087)	61,535
Reconciliation of funds:					
Total funds brought forward		634,880	-	634,880	573,345
Capital reserve brought forward		20,000	-	20,000	20,000
Total funds carried forward		591,793	50,000	641,793	654,880

The notes on pages 17 to 26 form part of these financial statements.

Wexford Rape & Sexual Abuse Support Services DAC

Statement of financial position As at 31st December 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	10	323,051		334,604	
			323,051		334,604
Current assets					
Debtors	11	30,701		27,574	
Cash at bank and in hand		357,086		318,303	
		387,787		345,877	
Creditors: amounts falling due within one year	12	(69,033)		(25,589)	
Net current assets			318,754		320,288
Total assets less current liabilities			641,805		654,892
Net assets			641,805		654,892
Funds					
Called up share capital presented as equity	14		12		12
Capital reserve	15		20,000		20,000
Restricted reserves	15		50,000		-
Unrestricted funds	15		571,793		634,880
Total Charity Funds			641,805		654,892

These financial statements were approved by the board of directors on 20th May 2026 and signed on behalf of the board by:


Sean Mernagh
Director


Annette O'Neill
Director

The notes on pages 17 to 26 form part of these financial statements.

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

1. General information

Wexford Rape & Sexual Abuse Support Services DAC is a company limited by shares, registered in the Republic of Ireland. The address of its registered office is The Rocks, Maudlintown, Wexford, Y35 NF8A, and its company registration number is 253585. The principal activity of the company is to provide assistance and counselling to people who may have been affected by domestic, sexual and gender-based violence.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1st January 2026, the directors have chosen to adopt the standard early.

3. Accounting policies

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are as follows:

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through profit or loss.

The financial statements comply with the financial reporting standards issued by the Financial Reporting Council [and promulgated by the Institute of Chartered Accountants in Ireland], including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" under Tier 2 effective 1st January 2026, and the Companies Act 2014.

The financial statements are prepared in euro, which is the functional currency of the company.

Going concern

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

Income

All income is included in the statement of financial activities when the company is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received.

-Voluntary income consisting of donations, gifts and contributions for client services is recognised when receivable.

-Government and other grants to fund expenditure are recognised when the Company has entitlement after any performance conditions have been met.

-Fundraising Income is recognised when received.

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

Resources Expended

Resources expended are recognised on an accruals basis as a liability incurred. Expenditure on charitable activities comprises the costs incurred by the company in the delivery of activities that further its charitable aims.

Taxation

No charge to current or deferred taxation arises as the company has been granted charitable status under Section 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY12420

Tangible assets

Tangible fixed assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Any tangible fixed assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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:

Buildings	- 4%	straight line
Office equipment	- 25%	straight line
Fixtures fittings and equipment	- 12.5%	straight line

If there is an indication that there has been a significant change in the remaining useful life and residual value of an asset, the depreciation charge will be adjusted to reflect the new estimates.

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.

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

Debtors and Creditors

Short term debtors, which are receivable in less than one year, are measured at the transaction price, less any impairment.

Short term creditors, which are payable in less than one year, are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and measured subsequently at amortised cost using the effective interest method.

Funds

Restricted funds represent grants and income received which can only be used for particular purposes specified by the donors and are subject to specific conditions imposed by them.

Unrestricted funds represent grants and income which can be spent at the discretion of the directors to enable the company to meet its objectives and have not been designated for other purposes.

Government grants

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

Government grants are recognised using the performance model.

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

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 profit or loss in the period in which it arises.

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

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 factors, as well as expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(a) Establishing useful lives for depreciation purposes of tangible fixed assets

The annual depreciation charge on tangible fixed assets depends primarily on the estimated useful lives of each type of asset and estimates of residual values. The directors regularly review the assets useful lives and change them as necessary to reflect current thinking on the remaining useful lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Details of the useful lives is included in the accounting policy for tangible fixed assets.

4. Income

All income of the company derives from it's principal activity which is wholly undertaken in Ireland.

5 Income from charitable activities

	Unrestricted Funds	Restricted Funds	2025 Total	Unrestricted Funds	Restricted Funds	2024 Total
	€	€	€	€	€	€
Cuan (Dublin)	-	639,731	639,731	-	592,139	592,139
Tusla (Waterford)	-	28,773	28,773	-	30,418	30,418
SSJG Grant Scheme	-	53,050	53,050	-	-	-
Business donations	-	-	-	-	30,000	30,000
Court accompaniments	-	-	-	1,845	-	1,845
	-	721,554	721,554	1,845	652,557	654,402

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

6 Expenditure on charitable activities

	Unrestricted		Restricted	
	2025	2024	2025	2024
	€	€	€	€
Human resources	65,451	40,236	642,090	549,377
Overhead costs	5,459	-	52,660	46,305
Governance	4,645	-	12,880	14,139
Miscellaneous costs	8,164	3,816	1,462	2,745
Information technology	15,904	-	15,762	13,195
Depreciation	24,869	26,860	-	-
	<u>124,492</u>	<u>70,912</u>	<u>724,854</u>	<u>625,761</u>

7. Operating surplus/(deficit)

Net income/(expenditure) is stated after (charging)/crediting:

	2025	2024
	€	€
Depreciation of tangible fixed assets	<u>(24,869)</u>	<u>(26,860)</u>

8. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2025	2024
	Number	Number
Management - full time	2	2
Counsellors	12	10
Administrative	2	2
	<u>16</u>	<u>14</u>

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	560,178	459,510
Social insurance costs	55,678	49,748
Other retirement benefit costs	2,400	2,400
	<u>618,256</u>	<u>511,658</u>

The company paid benefits/salaries of between €70,000 to €80,000 for one employee.

The total employer pension contributions made on behalf of the employees of the company was €2,400 (2024 - €2,400)

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

9. Directors remuneration

No members of the board of directors received any remuneration during the year (2024: Nil).

There were no expenses met by the charity for any board member for 2025 or 2024.

10. Tangible fixed assets

	Buildings	Office Equipment	Fixtures, Fittings & Equipment	Total
	€	€	€	€
Cost				
At 1st January 2025	373,904	47,488	41,123	462,515
Additions	-	13,316	-	13,316
At 31st December 2025	<u>373,904</u>	<u>60,804</u>	<u>41,123</u>	<u>475,831</u>
Depreciation				
At 1st January 2025	60,320	44,882	22,709	127,911
Charge for the financial year	14,956	4,773	5,140	24,869
At 31st December 2025	<u>75,276</u>	<u>49,655</u>	<u>27,849</u>	<u>152,780</u>
Carrying amount				
At 31st December 2025	<u>298,628</u>	<u>11,149</u>	<u>13,274</u>	<u>323,051</u>
At 31st December 2024	<u>313,584</u>	<u>2,606</u>	<u>18,414</u>	<u>334,604</u>

11. Debtors

	2025	2024
	€	€
Other debtors	26,314	24,239
Prepayments	4,387	3,335
	<u>30,701</u>	<u>27,574</u>

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

12. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	2,977	1,389
Other creditors	31,039	4,672
Tax and social insurance		
PAYE and social welfare	11,781	12,202
Accruals	12,073	7,326
Deferred income	11,163	-
	<u>69,033</u>	<u>25,589</u>

13. Employee benefits

The amount recognised in the statement of financial activities in relation to defined contribution plans was €2,400 (2024: €2,400).

14. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares of € 1.28 each	<u>100</u>	<u>128</u>	<u>100</u>	<u>128</u>

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares of € 1.28 each	<u>9</u>	<u>12</u>	<u>9</u>	<u>12</u>

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

15. Analysis of net funds

	Unrestricted Funds €	Capital Reserve €	Restricted Funds €	Total €
At 1st January 2024	593,345	-	-	593,345
Surplus/(deficit) for the year	63,739	-	(2,204)	61,535
Transfer between funds	(22,204)	20,000	2,204	-
At 31st December 2024	<u>634,880</u>	<u>20,000</u>	<u>-</u>	<u>654,880</u>
At 1st January 2025	634,880	20,000	-	654,880
Surplus/(deficit) for the year	(9,787)	-	(3,300)	(13,087)
Transfer between funds	(53,300)	-	53,300	-
At 31st December 2025	<u>571,793</u>	<u>20,000</u>	<u>50,000</u>	<u>641,793</u>

Funds are transferred from unrestricted funds to cover the deficit in restricted funds

The Directors decided that it would be prudent to have a restricted reserve fund of €50,000 to ensure commitments primarily relating to donations and collections are maintained

16. Events after the end of the reporting period

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

17. Ethical Standards

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

18. Key management personnel

	2025 €	2024 €
Salaries and other short term employee benefits	<u>116,071</u>	<u>122,186</u>

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

19. Grants & State Funding

The following government grants and state funding were received in respect of the current financial year

Grant 1

Primary Funder	Cuan - Child and Family Agency
Grant Program	Domestic, Sexual & Gender based Violence Services Programme
Purpose of Grant	Specified salaries and administration costs
Total Grant	€650,894
Grant Taken to income in the period	€639,731
Amounts due/(deferred) 1st Jan 25	Nil
Cash Received in the period	€650,894
Amounts due/(deferred) 31st Dec 25	(€11,163)
Expenditure	€639,731
Term	2025
Received year end	31st December 2025
Capital Grant	No
Restriction on Use	Yes

Grant 2

Primary Funder	Tusla - Child and Family Agency
Grant Program	Domestic & Sexual Violence
Purpose of Grant	Specified salaries
Total Grant	€28,773
Grant Taken to income in the period	€28,773
Amounts due/(deferred) 1st Jan 25	Nil
Cash Received in the period	€26,153
Amounts due/(deferred) 31st Dec 25	€2,620
Expenditure	€28,773
Term	2025
Received year end	31st December 2025
Capital Grant	No
Restriction on Use	Yes

Wexford Rape & Sexual Abuse Support Services DAC

Notes to the financial statements Financial year ended 31st December 2025

20. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	€	€	€
Fixed assets	323,051	-	323,051
Current assets	276,185	111,602	387,787
Creditors: due within 1 year	(7,431)	(61,602)	(69,033)
Creditors: due after more than 1 year	-	-	-
Net assets at 31st December 2025	591,805	50,000	641,805

21. Approval of financial statements

The board of directors approved these financial statements for issue on 20th May 2026.

Wexford Rape & Sexual Abuse Support Services DAC

Unaudited Income and Expenditure Account - Cuan (Dublin) Financial year ended 31st December 2025

	2025 €	2024 €
Income		
Core funding - Cuan	650,894	558,139
Deferred funding - Cuan	(11,163)	34,000
	<u>639,731</u>	<u>592,139</u>
 Administrative expenses		
Salaries	472,696	402,143
Employer's PRSI Contribution	48,911	43,522
Staff pension costs	2,400	2,400
Staff Training	750	1,247
Rent & Rates	21,814	18,398
Insurance	9,045	7,683
Light & heat	3,442	4,224
Cleaning & Canteen	7,098	6,268
Repairs & Maintenance	1,296	1,433
Printing, Stationery & Office Supplies	6,248	7,500
Recruitment Expense	686	205
Telephone & Communications	5,157	5,443
Computer costs	9,514	5,695
Counselling	-	37,843
Supervision	16,960	19,000
Travel & Subsistence	17,839	15,660
Memberships/Subscriptions	580	450
Security & Health & Safety	4,808	2,856
Legal & Professional	4,762	4,104
Auditors remuneration	8,118	5,535
Bank charges	411	1,420
General expenses	470	875
	<u>643,005</u>	<u>593,904</u>
 Surplus/(Deficit)	 <u>(3,274)</u>	 <u>(1,765)</u>

Wexford Rape & Sexual Abuse Support Services DAC

Unaudited Income and Expenditure Account - Tusla (Waterford)
Financial year ended 31st December 2025

	2025	2024
	€	€
Income		
Core Funding - Tusla	28,773	30,418
	<u>28,773</u>	<u>30,418</u>
 Administrative expenses		
Salaries	26,121	21,222
Employer's PRSI Contributions	2,677	2,135
Counselling	-	3,000
Legal & Professional	-	4,500
	<u>28,798</u>	<u>30,857</u>
 Surplus/(Deficit)	<u><u>(25)</u></u>	<u><u>(439)</u></u>

Wexford Rape & Sexual Abuse Support Services DAC

Unaudited Income and Expenditure Account - Fundraising & Donations
Financial year ended 31st December 2025

	2025	2024
	€	€
Income		
Collections	17,396	13,380
Donations	97,309	90,426
Other income	-	1,845
SSJG - Grant Scheme	53,050	-
Restricted donations	-	30,000
	<u>167,755</u>	<u>135,651</u>
 Administrative expenses		
Salaries	61,361	36,145
Employer's PRSI Contribution	4,090	4,091
Staff Training	11,000	1,000
Database	15,904	-
Counselling	42,050	-
Security & Health & Safety	5,459	-
Legal & professional	4,645	-
Bank charges	1,799	661
General expenses	6,579	3,308
Depreciation	24,869	26,860
	<u>177,756</u>	<u>72,065</u>
 Surplus/(Deficit)	<u>(10,001)</u>	<u>63,586</u>
 Interest receivable	 214	 153
 Surplus/(Deficit)	 <u><u>(9,787)</u></u>	 <u><u>63,739</u></u>