

**Abortion Rights Campaign**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**Company Number: 573445**

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**Abortion Rights Campaign  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Nem Kearns Clare Lanigan Niamh Feeney
<b>Company Secretary</b>	Clare Lanigan
<b>Company Number</b>	573445
<b>Registered Office and Business Address</b>	105 Capel Street Dublin 1.
<b>Accountants</b>	KSI Faulkner Orr Limited Accountants Behan House 10 Lower Mount Street Dublin 2
<b>Bankers</b>	Bank of Ireland 85 James Street Dublin 8
<b>Solicitors</b>	St John Solicitors 14 City Gate Lower Bridge St Dublin 8

# Abortion Rights Campaign DIRECTORS' REPORT

for the financial year ended 31 March 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 March 2025.

## Principal Activity and Review of the Business

Abortion Rights Campaign CLG (ARC) is an Irish company incorporated on 14 December 2015 under the Companies Act, 2014. It is a company limited by guarantee and does not have a share capital. Formerly ARC operated as an unincorporated body also known as the Abortion Rights Campaign.

ARC is a grassroots activist group dedicated to achieving free, safe and legal abortion care everywhere on the island of Ireland, for everyone who wants or needs it.

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

## Principal Risks and Uncertainties

The principal risk and uncertainty affecting the company is liquidity and reputational risks. The risks are reviewed and managed on an ongoing basis by the directors.

## Financial Results

The deficit for the financial year amounted to €(7,037) (2024 - €(10,182)).

At the end of the financial year, the company has assets of €29,961 (2024 - €39,189) and liabilities of €2,285 (2024 - €4,476). The net assets of the company have decreased by €(7,037).

## Directors and Secretary

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

Nem Kearns  
Clare Lanigan  
Niamh Feeney

The secretary who served throughout the financial year was Clare Lanigan.


## Post Balance Sheet Events

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


## 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 105 Capel Street, Dublin 1.

## Signed on behalf of the board

  
Nem Kearns  
Director

Date: 28/11/2025

  
Clare Lanigan  
Director

Date: 28/11/2025

# Abortion Rights Campaign DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

## General responsibilities

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. 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.

## Directors' declaration on unaudited financial statements

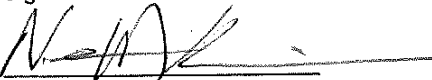
In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to KSI Faulkner Orr Limited, (Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025.

Signed on behalf of the board

  
Nem Kearns  
Director

Date: 28/11/2025

  
Clare Lanigan  
Director

Date: 28/11/2025

**Abortion Rights Campaign  
ACCOUNTANTS REPORT  
to the Board of Directors on the Compilation of the unaudited financial statements  
of Abortion Rights Campaign  
for the financial year ended 31 March 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 March 2025 as set out on pages 7 to 11 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Abortion Rights Campaign, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that Abortion Rights Campaign has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Abortion Rights Campaign. You consider that Abortion Rights Campaign is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Abortion Rights Campaign. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



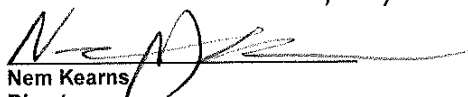
**KSI FAULKNER ORR LIMITED**  
Accountants  
Behan House  
10 Lower Mount Street  
Dublin 2

Date: 26 November 2025

**Abortion Rights Campaign**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 March 2025

	Notes	2025 €	2024 €
Income		2,452	3,371
Expenditure		(9,489)	(13,553)
Deficit before tax		(7,037)	(10,182)
Tax on deficit		-	-
Deficit for the financial year		(7,037)	(10,182)
Total comprehensive income		(7,037)	(10,182)

Approved by the board on 28/11/2025 and signed on its behalf by:

  
Nem Kearns  
Director

  
Clare Lanigan  
Director

## Abortion Rights Campaign

### BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		29,961	39,189
Creditors: amounts falling due within one year	5	(2,285)	(4,476)
<b>Net Current Assets</b>		<u>27,676</u>	<u>34,713</u>
<b>Total Assets less Current Liabilities</b>		<u>27,676</u>	<u>34,713</u>
<b>Reserves</b>			
Income and expenditure account		<u>27,676</u>	<u>34,713</u>
<b>Members' Funds</b>		<u>27,676</u>	<u>34,713</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Abortion Rights Campaign, state that -

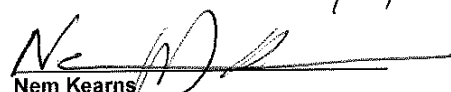
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 28/11/2025 and signed on its behalf by:

  
Nem Kearns  
Director

  
Clare Lanigan  
Director

**Abortion Rights Campaign**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 March 2025

	<b>Retained surplus</b>	<b>Total</b>
	€	€
<b>At 1 April 2023</b>	44,895	44,895
Deficit for the financial year	(10,182)	(10,182)
<b>At 31 March 2024</b>	34,713	34,713
Deficit for the financial year	(7,037)	(7,037)
<b>At 31 March 2025</b>	<u>27,676</u>	<u>27,676</u>

## Abortion Rights Campaign NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Abortion Rights Campaign, company number 573445 is a company limited by guarantee incorporated in Ireland. The registered office of the company is 105 Capel Street, Dublin 1, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Income consists of donations, funds generated by voluntary activities and the sale of merchandise. Income is accounted for on a receipts basis.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Office and Computer Equipment	- 33% Straight line
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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 creditors

Trade and other creditors 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.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

### 3. Employees

There were no employees during the current year or the previous year.

continued

**Abortion Rights Campaign**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

4. Tangible assets	Office and Computer Equipment	Total
	€	€
<b>Cost</b>		
At 1 April 2024	899	899
	<hr/>	<hr/>
At 31 March 2025	899	899
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 April 2024	899	899
	<hr/>	<hr/>
At 31 March 2025	899	899
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 March 2025	-	-
	<hr/> <hr/>	<hr/> <hr/>
<b>5. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Accruals	2,285	4,476
	<hr/> <hr/>	<hr/> <hr/>

**6. Status**

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

**7. Capital commitments**

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

**8. Post-Balance Sheets events**

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

**9. Related Parties**

There were no related party transactions during the year.

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on

28/11/2025