Registered number: 468697
Charity registered number: 20071462

YOUTH ADVOCATE PROGRAMMES IRELAND CLG

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

CONTENTS

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Company registered number	468697
Charity registered number	20071462
Registered office	Lower Ground Floor Park House 191/193A North Circular Road Dublin 7
Company secretary	Nives Paic
Independent auditors	Woods, Delaney and Partners Limited Chartered Accountants and Statutory Audit Firm Annefield House Dublin Road Portlaoise Co. Laois
Bankers	AIB Capel Street Dublin 1
Solicitors	Rowley Law Solicitors 56A Main Street Rathfarnham Dublin 14

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the audited financial statements for the financial year ended 31 December 2025.

Reference and administrative details

The organisation is a charitable company with a registered office at Lower Ground Floor Park House, 191-193A North Circular Road, Dublin 7. The company's registered number is 468697.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity Revenue Number CHY 18562 and is registered with the Charities Regulatory Authority. The charity had 9 trustees at the balance sheet date.

The CEO is Siobhàn O'Dwyer, who has a significant number of relevant years' experience. The day-to-day management of the charity is undertaken by the executive management team led by the CEO.

Details of the external advisors engaged by the Charity for each of Bankers, Solicitors and Auditors are provided in the Trustees and Other Information page of these financial statements. The Company does not engage the services of any investment managers, as it does not hold any investments.

Trustees and Secretary

The trustees who served throughout the financial year, except as noted, were as follows:
Danielle Erica Curtis (resigned 11 June 2025)
Laura Curran (resigned 11 June 2025)
Teddy Reese (resigned 3 September 2025)
Janet Lincoln
Gordon Walsh
Eva Gurn (resigned 3 December 2025)
Réidín Dunne (resigned 11 June 2025)
Melissa Lynch
Brendan Feehan (resigned 4 March 2026)
Nives Paic
Thomas Fedigan (resigned 3 December 2025)
Declan Norgrove
Ronan Connell
Sonam Prakashini Banka-Cullen
Siobhan Laffey (appointed 3 December 2025)
Gustavo Lazarin (appointed 4 March 2026)

The secretary who served throughout the financial year was Nives Paic.

In accordance with the Constitution, one-third of the trustees retire by rotation and being eligible, offer themselves for re-election.

Principal activities and objectives

a. Policies and objectives

The principal activities of the company are to benefit the community by providing an alternative to the institutionalisation of vulnerable young people, through the operation of integrated, family and community-based programmes of support services for young people and their families who are in need or at risk. Youth Advocate Programmes Ireland provides intensive one to one support for up to 15 hours a week for young people and families, who are at risk of entering the care system or custody.

The company has developed programmes using The YAP Model to address a range of needs in partnership with TUSLA Child & Family Services, the HSE and Irish Youth Justice. The programmes can be provided to a range of client groups including young people at risk of care or custody, young people with mild learning difficulties, disabilities, mental health issues, drug misuse or those in custody moving back to the community. The YAP Model is a unique way of providing intensive, needs-led, wraparound, focused support to children, young people and families who are struggling with a range of issues in their lives. It is evidence-based, achieving positive outcomes with young people and families within their communities, through the employment of community-based advocates. An individual service plan based on the strengths of the young person and their family is developed and offers a wraparound approach to address the needs of the young person within their family and local community. YAP's goal is to empower young people and their families and to put in place supports that will remain after programme involvement has ended. The model is flexible and can be adapted to meet the needs of a wide range of client groups.

The Principles of the YAP Model are:

- Provides up to 15 hours of one-to-one support for a young person or family per week who are at risk of entering the care system or custody
- Flexible service tailored to specific needs which uses a strength based, wraparound approach.
- No Eject, No Reject policy and Never Give-Up Approach.
- Advocates are recruited from local communities.
- Ability to respond rapidly, such as our Out of Hours Service.
- Six-month model with Advocates dedicated to the case.
- Ability to provide service in any area where children are at risk or support is needed.
- On-call support service available to families and staff 24 hours a day, 365 days a year.
- Outcomes' measurement system in place to assess the impact of the YAP programme.
- Monitoring calls during the case gives parents/carers the opportunity to feedback to YAP on the quality of the service.
- Ability to respond quickly to set up services in new areas and respond to emerging needs.

The company also provides Independent Mental Health Advocacy Services with HSE CHO2, CHO9 and CHO4 for the in-patient units and CAMHS teams which includes all the HSE inpatient child and adolescent units. We provide Independent Mental Health Advocacy Services to St. John of God's and St. Patrick's Hospital. We continued to provide an Independent Advocacy Service for Separated Children Seeking International Protection where eligibility for Tusla services is in question and we increased the Integration Support Service for SCSIP in 2025.

YAP Ireland continues to have an active and supportive partnership with YAP Inc in the US and with YAP services in Australia, Guatemala and Sierra Leone. YAP Ireland is an independent entity and operating policies are not affected by its links with YAP Inc. We all benefit from sharing research, skills, development, programme development, participation and voice work and an international perspective. The CEO and Director of Operations attended the YAP Inc 50th Birthday Celebrations in Philadelphia in November 2025 and the CEO was awarded an Advocate of the Half Century award which is a great privilege.

Principal activities and objectives (continued)

b. Plans for future periods

The Board agreed a new Strategic Plan for 2026-2029 which builds on the achievements of the previous Strategic Plan and is being implemented.

Strategic Plan 2026 - 2029

VISION: A Society where all Children, Young People and Families are Confident and Connected to their Communities.

MISSION: We change the lives of children, young people and families by:
Providing needs-led, community based, wraparound, strengths focused services
Putting Children, Young People and Families at the Centre of Everything We Do
Empowering children, young people and families to achieve their goals
Supporting them to speak up for themselves and influence change in services and society

Strategic Objectives:
1. To ensure that children, young people and families receive services in line with the YAP model, empowering them to achieve their goals.
2. To increase the opportunities for children, young people and parents/carers to influence change in services and wider society in collaboration with partners.
3. We do what we say we will do – through strong leadership, effective organisational structures and a skilled workforce dedicated to providing high quality services.

Achievements and performance

a. Key achievements and performance outcomes

Key Achievements and Performance Outcomes in 2025 include:
- We provided services to 914 young people and families in 2025, including 538 in Intensive Support services and 376 through YAPAbility and Independent Advocacy Services.
- The Integration Support service for SCSIP successfully engaged with young people in 2025 and the service is now part of the programmes being offered to SCSIP referred by Tusla.
- YAPAbility services continued to grow through our partnership with the HSE in CH09 with 47 young people and families receiving a service in 2025.
- The Independent Mental Health Advocacy Services continued in all HSE inpatient child and adolescent mental health units and the two private units in St John of God's Hospital and St Patricks Hospital. The number of community referrals received remained very low and the community service has reduced funding in 2026.
- The outcomes for 3,281 young people and families worked with since 2011 continue to show major improvements in all domains in line with the YAP Model. - 82% showed an improvement in Self Esteem/ Confidence; - 80% improvement in Parenting Skills; - 79% improvement in attendance at School/Education/Training; - 83% improvement in Risky Behaviour (Self).
- In 2025 we completed the refurbishment of the offices in Cork, Meath and Limerick. We are expecting to move to the new hub in Dublin in July 2026.
- We continue to be represented on a number of external working groups and are members of Mental Health Reform, Children's Rights Alliance, The Wheel and Disability Federation of Ireland.

Achievements and performance (continued)

Grant Making Policy

To date the charity has not engaged in the provision of grants to suitable parties. As such, the charity does not have a grant making policy.

Social Investment

During the financial year the charity did not make any social investments nor are there any legacy programme related investments to disclose.

Financial review

a. Business review and financial results

The surplus for the year after providing for depreciation amounted to €293,554 (2024: surplus €344,214). In 2025 the charity had income of €5,720,223, a decrease of 1% on 2024's income of €5,805,751. Expenditure amounted to €5,426,669 being a decrease of 1% on 2024's expenditure of €5,461,537.

The main component of overall expenditure in 2025 was, as in previous years, staff costs related to the provision of the services and programmes run by the charity. At the end of the financial year the company has assets of €2,461,968 (2024: €2,148,908) and liabilities of €858,566 (2024: €839,060). The total charity funds have increased by €293,554 to €1,603,402.

The surplus for 2025 is partly caused by income recognised in 2025 for services that will be provided in 2026. This income includes €167k for TESS that covers services to be provided between January and August 2026. This treatment of income is in line with Charities SORP.

The board has provided for a designated funds in the 2025 financial statement. This reserve consists of funds that will be used on refurbishment and research projects in the coming financial years, that will contribute to the development of Youth Advocate Programmes Ireland Company Limited by Guarantee.

Against a continuing backdrop of limited resources and challenges over funding the charity, with the aid of sound financial management and the support of its staff generated a reasonable financial outcome for the year. The Trustees are satisfied with the level of retained reserves at the year end

b. Reserves policy

The Trustees have identified the need to maintain a reserve in order to ensure:

- The organisation's core activities could continue to function during a period of unforeseen difficulty.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.
- Funding is available in the event of an unplanned event giving rise to an unexpected expenditure.
- Delays in receipt of funding will not give rise to cash flow difficulties.

The calculation of the required level of Reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activity level.
- Organisational commitments. The Trustees believe that the organisation should hold a Reserve in the region of 45-50% of the realistic wind down scenario to meet the needs of the organisation.

c. Investment Policy

The charity has a general power of investment and so enjoys considerable freedom to invest in such investment assets as they see fit. In deciding on any investments, the charity takes into account the social, environmental and its ethical impacts of these investments and only invests in assets that have a positive impact on all three.

The company does not make programme related investments in the form of interest free loans to other charities which in turn provide services to beneficiaries of this charity.

Structure, governance and management

a. Structure, governance and management

The organisation is a charitable company limited by guarantee. The company 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 or liabilities of the company on winding up such amounts as may be required not exceeding €1.27.

The charity was established under a constitution which established the objects and powers of the charitable company and is governed under its Constitution and managed by its Trustees.

The charity has 9 Trustees who meet on a quarterly basis and are responsible for the strategic direction of the charity. At these meetings the Trustees are provided with the key performance and risk indicators. The charity is run on a day?to?day basis by its chief executive officer and executive management team who are responsible for ensuring that the charity meets its short and long term aims and that the day-to-day operations run smoothly. The CEO and board have delegated authority, within terms of delegation approved by the board, for operational matters including finance and employment.

There is clear division of responsibility at the company with the Board / Trustees retaining control over major decisions. The Board / Trustees retain overall responsibility for the strategic development of the charity in close liaison with the executive officers.

Board members do not receive any remuneration in respect of their services to the charity. There have been no contracts or arrangements entered into during the financial year in which a board member was materially interested or which were significant in relation to the charity's activities.

The company is registered with the Charities Regulatory Authority and is fully compliant with the Charities Act 2009. In 2025 the Directors of the Board reviewed their compliance with the Charities Regulator, Code of Governance and it was signed off at the June Board meeting.

The Board has two committees, the Audit, Finance and Risk Committee and the Governance Committee. The terms of reference of these committees are agreed by the Board. The company also maintains a risk register.

Structure, governance and management (continued)

b. Trustees

	Board Meetings	Sub Committee	Sub Committee Meetings
Laura Curren (resigned 11 June 2025)	1 out of 2	Governance	2 out of 2
Danielle Erica Curtis (resigned 11 June 2025)	1 out of 2	Governance	2 out of 2
Réidín Dunne (resigned 11 June 2025)	1 out of 2	Audit	1 out of 2
Declan Norgrove	4 out of 4	Governance	3 out of 4
Siobhán Laffey (appointed 3 December 2025)	1 out of 1	Audit	0 out of 0
Eva Gurn (resigned 3 December 2025)	0 out of 4	Audit	4 out of 4
Teddy Reese (resigned 3 September 2025)	1 out of 3	Governance	0 out of 3
Janet Lincoln	4 out of 4	Audit	2 out of 4
Gordon Walsh	4 out of 4	Governance/Audit	3 out of 4
Melissa Lynch	4 out of 4	Governance	3 out of 4
Brendan Feehan (resigned 4 March 2026)	3 out of 4	Governance	3 out of 4
Nives Paic	3 out of 4	Audit	4 out of 4
Ronan Connell	2 out of 4	Audit	3 out of 4
Sonam Prakashini Banka-Cullen	4 out of 4	Audit	3 out of 4
Thomas Fedigan (resigned 3 December 2025)	0 out of 4	Audit	1 out of 4

The Trustees who served throughout the year, except as noted, were as outlined above.

In accordance with the Articles of Association, one third (or the number nearest one third) of the Trustees retire by rotation. New Trustees are identified via a skills audit that is updated regularly and are recruited primarily through Board match Ireland in line with skills needed. New Board members are brought through an induction by the members of YAP Ireland's executive team and offered training during the year.

In accordance with Sections 329 of the Companies Act 2014 the Trustees and secretary of the company who held office at 31 December 2025 had no beneficial interest in the company on either the first or last day of the financial year as the company is a company limited by guarantee having no share capital.

c. Company Secretary

The secretary who served throughout the year was Nives Paic.

d. Recruitment of Trustees

The directors of the company are also the Charity's trustees. The Constitution provides for a minimum of 3 trustees and a maximum of 15. Trustees are appointed by the rules detailed in its Constitution.

The trustees taken as a whole have significant experience in a wide range of areas effecting the charity including but not limited to service delivery, finance, business and I.T.

Structure, governance and management (continued)

e. Trustee induction and training

The trustees are put through a formal induction course on appointment as trustee for the first time. The induction covers:

- The obligations of trustees,
- The principles underpinning the charity,
- Details of charity law,
- The reporting structure and governance including providing a copy of the constitution,
- The objectives of the charity and the trustees position in trying to achieve these,
- Details of future plans and current financial position,
- The business plan and future financial performance of the charity,
- The decision-making process of the charity,
- Formally being introduced to the key management personnel including trustees,
- Procedures with regard to trustee expenses

Trustees are unpaid and details of trustee expenses and any related party transactions are disclosed in these financial statements.

f. Pay Policy for senior staff

The trustees consider themselves and the executive management team to comprise the key management personnel of the charity in charge of directing and controlling the day?to?day operations.

Remuneration and terms and conditions for all staff are considered annually in line with budgetary concerns and any changes are considered taking account of the National Pay and Benefits Survey for Community, Voluntary and Charitable Organisations and Public Sector Pay Scales. In 2025 our funders informed us that agreement had been reached at the Work Relations Commission between the representatives of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), Department of Health and the Irish Congress of Trade Unions regarding additional pay increases for workers in Section 56's organisations. The 2024 / 2025 agreement included an increase of 2.25% from 1st October 2024, an increase of 1% from 1st April 2025 and a further one of 2% from 1st November 2025. The Board approved these increases and they were applied (retroactively in the case of the first 2 increases).

Future developments

The trustees are not expecting to make any significant changes in the nature of the company's charitable activities in the near future. In planning its future activities, the trustees will seek to develop the company's activities.

Principal risks and uncertainties

The major risk to the organisation in 2025 was ensuring we have the right organisational structure to ensure quality service delivery given the diversity of services delivered. We continue to employ locum posts where needed to cover maternity, sick leave and vacancies to ensure we have adequate cover at all times. We recruit for a panel of potential employees so that we can quickly employ staff to cover posts when they become vacant either permanently or temporarily. We have improved our advocate recruitment processes also to ensure that we are building a panel of available advocates across the country though this continues to be a particular challenge in Dublin.

Future developments (continued)

The funding relationship with Tusla remains very strong evidenced by the growth in services for SCSIP and TESS. Tusla are in the process of a major restructure in 2026 which will have a potential impact on the commissioning of services, relationships at all levels and consistent referrals. We are working with them to minimise the impact on YAP Ireland and the young people and families we work with. The relationship with the HSE continues to develop though their different funding model can pose a challenge at times.

The organisation maintains a risk register which is updated and reviewed annually.

Events after the balance sheet date

There were no significant events after the balance sheet date.

Funds held as custodian trustee on behalf of others

The charity and its trustees are not acting as custodian trustees on behalf of others in respect of the year under review or the preceding year.

Taxation status

The company has been granted charitable status under Section 207, Section 609 and Section 266 of the Taxes Consolidation Act 1997.

Political contributions

The company made no political contributions or donations during the year.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are located at the company's office at Lower Ground Floor, Park House, 191/193a North Circular Road, Dublin 7.

Governance code

In November 2018, the Charities Regulator published its Code of Governance ("Code") and organisations had to be fully compliant by 31 December 2020. This new code is principles?based and is similar to the Governance Code for Community, Voluntary and Charitable Organisations. The company is fully compliant and continues to meet all of its obligations pertaining to the Code. Prior to the introduction of the Charities Regulator's Governance Code, the company was in compliance with the voluntary code of governance for community, voluntary and charitable organisations.

Beneficial ownership

Article 30(1) of the EU's Fourth Anti?Money Laundering Directive (4AMLD) requires all EU Member States to put into national law provisions requiring corporate and legal entities to obtain and hold adequate, accurate and current information on their beneficial owner(s) in their own internal beneficial ownership register.

During 2019, this directive was implemented by the Department of Finance in Ireland. The company filed its return on the Register of Beneficial Ownership and has continued to meet its obligations pertaining to keeping its internal and external Register up to date.

Future developments (continued)

Statement on relevant audit information

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Woods, Delaney and Partners Limited were appointed during the year, and shall continue in office in accordance with section 383(2) of the Companies Act 2014. Trustees

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:
Gordon Walsh
D16B38CE343241D...
Gordon Walsh
Trustee
Date: 10 June 2026

DocuSigned by:
Nives Paic
1FBF25C4368E409...
Nives Paic
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also directors of Youth Advocate Programmes Ireland Company Limited by Guarantee, for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the Trustees to prepare financial statements for each financial year. Under the law the Trustees have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 ("relevant financial reporting framework").

Under company law, the Trustees 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 to the financial year end and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable 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 Trustees 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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Trustees' Annual 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.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Signed by:
Gordon Walsh
D16B36C5343241D...
Gordon Walsh
Trustee
Date: 10 June 2026

DocuSigned by:
Nives Paic
1F8F25G4368F409...
Nives Paic
Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES IRELAND CLG FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the financial statements of Youth Advocate Programmes Ireland CLG (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their presentation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 have conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 issue by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES IRELAND CLG (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 Trustees 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 Trustees are responsible for assessing the charitable 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES IRELAND CLG (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Auditors' responsibilities for the audit of the financial statements

The auditor's 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 auditors' 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 individual or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- 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 of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' 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 charitable company's ability to continue as a 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 Auditors' 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 Auditors' report. However, future events or conditions may cause the charitable 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.

The Auditor shall 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES IRELAND CLG (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Noel Delaney FCA
For and on behalf of
Woods, Delaney and Partners Limited
Chartered Accountants and Statutory Audit Firm
Annefield House
Dublin Road
Portlaoise
Co. Laois

Date: 10 June 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	*Total funds 2024 €*
Income from:					
Charitable activities	4	-	5,719,987	5,719,987	*5,805,549*
Other Income	4	236	-	236	*202*
Total income		236	5,719,987	5,720,223	*5,805,751*
Expenditure on:					
Charitable activities	5	514,264	4,912,405	5,426,669	*5,461,537*
Total expenditure		514,264	4,912,405	5,426,669	*5,461,537*
Net (expenditure)/income		(514,028)	807,582	293,554	*344,214*
Transfers between funds	24	607,414	(607,414)	-	*-*
Total transfers		607,414	(607,414)	-	*-*
Net movement in funds		93,386	200,168	293,554	*344,214*
Reconciliation of funds:					
Total funds brought forward		781,777	528,071	1,309,848	*965,634*
Net movement in funds		93,386	200,168	293,554	*344,214*
Total funds carried forward		875,163	728,239	1,603,402	*1,309,848*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 37 form part of these financial statements.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note		2025 €		2024 €
Fixed assets					
Tangible assets	8		33,021		25,496
			33,021		25,496
Current assets					
Debtors	9	405,137		347,060	
Cash at bank and in hand		2,023,810		1,776,352	
		2,428,947		2,123,412	
Creditors: amounts falling due within one year	11	(858,566)		(839,060)	
Net current assets			1,570,381		1,284,352
Total net assets			1,603,402		1,309,848
Charity funds					
Restricted funds			728,239		528,071
Unrestricted funds					
Designated funds		410,000		-	
General funds		465,163		781,777	
Total unrestricted funds			875,163		781,777
Total funds			1,603,402		1,309,848

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:
Gordon Walsh
D16B36CE343241D...

Gordon Walsh
Trustee
Date: 10 June 2026

DocuSigned by:
Nives Paic
1F8F25C4368F409...

Nives Paic
Trustee

The notes on pages 19 to 37 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 €	*2024 €*
Movement in funds		293,554	*344,214*
Depreciation		17,135	*13,394*
Loss from fixed asset disposal		45	*500*
(Increase)/Decrease in debtors	9	(58,077)	*(209,832)*
Increase/(Decrease) in creditors	11	19,506	*502,421*
Net cash used in charitable activities		**272,163**	**650,697**
Cash flows from Investing activities			
Payments to acquire tangible assets		(24,705)	*(14,301)*
Net cash used in investing activities		**(24,705)**	**(14,301)**
Change in cash and cash equivalents in the year		**247,458**	*636,396*
Cash and cash equivalents at the beginning of the year		1,776,352	*1,139,956*
Cash and cash equivalents at the end of the year	16	**2,023,810**	*1,776,352*

The notes on pages 19 to 37 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The financial statements comprising the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the financial statements of Youth Advocate Programmes Ireland Company Limited by Guarantee for the financial year ended 31 December 2025.

Youth Advocate Programmes Ireland Company Limited by Guarantee is a Company limited by guarantee (registered under Part 18 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 468697). The Registered Office is Lower Ground Floor, Park House, 191/193A North Circular Road, Dublin 7, which is also the principal place of activities of the Company.

The nature of the Company's operations and its principal activities are set out in the Trustees' Report. The Company is a registered charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis, in accordance with the historical cost convention, and in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council as applied in accordance with the provisions of the Companies Act 2014, and with the Accounting and Reporting by Charities Statement of Recommend Practice applicable to charities preparing their financial statements in accordance with FRS 102 ("the Charities SORP") ("relevant financial reporting framework").

As permitted by the Companies Act 2014 ("Act"), the charity has varied the standard formats specified in that Act for the Statement of Financial Activities, the Statement of Financial Position and the Statement of Cash Flows. Departures from the standard formats, as outlined in the Act, are to comply with the requirements of the Charities SORP and are in compliance with Sections 4.7, 10.6 and 15.2 of the Charities SORP.

The charity meets the definition of a public benefit entity under FRS 102. As a registered charity,the Company is exempt from the reporting and disclosure requirements to prepare a directors' report under section 325 (1) (c), Companies Act 2014 but does so in compliance with the Charities SORP. There is nothing to disclose in respect of directors' interests in shares or debentures of the Company under section 329, Companies Act 2014.

The financial statements have been presented in Euro (€) which is also the Company's functional currency (as that is the currency of the primary economic environment in which the Company operates).

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

2. Accounting policies (continued)

2.2 Income

Income is recognised in the Statement of Financial Activities when the Company becomes entitled to the income, when the amount concerned can be quantified with reasonable accuracy and when it is probable that the income will be received. Categories of income are accounted for as follows:

Donations and legacies

Voluntary income comprising donations, gifts and legacies are recognised where there is entitlement, where receipt is probable, and where the amount can be measured with sufficient reliability. Such income is deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities primarily comprises grants from government and other funders. Income from government and other funders is recognised when the charity is entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where entitlement occurs before income is received, it is accrued as income in debtors. Grants from governments and other funders can sometimes include one or more of the following types of conditions:

• Performance-based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved.

• Time-based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement. In the absence of such conditions, assuming that receipt is probable, and the amount can be reliably measured, grant income is recognised once the charity becomes entitled to the income.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories in the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis based on salaries and wages, income or number of staff in each particular activity, depending on the nature of the cost.

Expenditure on charitable activities

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Allocation of support costs

Support costs are those costs incurred on functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include human resources, finance, information technology, facilities and governance costs.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Fund accounting

The following funds are operated by the charity:

Restricted funds

Restricted funds comprise grants, donations and sponsorships received which can only be used for particular purposes, as specified by the donors or sponsorship programmes, which are binding on the charity. Such purposes are within the charity's overall objectives.

Unrestricted funds

Unrestricted funds comprise General and Designated funds.

General funds are amounts which can be spent at the discretion of the Trustees / Board in furtherance of the Company's charitable objectives and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure, provide funding for non funded/ad hoc programmes or expenditure, cover day to day expenditure of the charity, provide for unanticipated expenditure and meet other contractual liabilities.

Designated funds are unrestricted funds that the Trustees / Board has, at its discretion, set aside for particular purposes.

2. Accounting policies (continued)

2.5 Taxation

No current or deferred taxation arises as the Company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures, fittings and equipment	- 20% Straight Line
Office equipment	- 20% Straight Line
Computer equipment	- 20 - 33.3% Straight Line
Leashold improvements	- Straight Line based on the duration of lease agreement

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 Financial instruments

All financial assets and liabilities are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Financial assets include trade and other debtors, cash and cash equivalents. Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities include trade and other creditors. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

2.11 Leasing

Rentals payable under operating leases are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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

The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure.

4. Income

Income from Charitable Activities is received from institutional donors such as government agencies and foundations and is analysed as follows:

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €
Charitable activities			
TUSLA (note 12)	4,955,506	-	**4,955,506**
HSE (note 12)	697,979	-	**697,979**
St John of Gods	33,504	-	**33,504**
Irish Youth Justice	25,440	-	**25,440**
St Patricks Mental Health	7,558	-	**7,558**
Total charitable activity income	5,719,987	-	**5,719,987**
Other income			
Sundry income	-	236	**236**
Total other income	-	236	**236**
Total 2025	5,719,987	236	**5,720,223**

Income (continued)

	Restricted funds 2024 €	*Endowment funds 2024* €	*Total funds 2024* €
Charitable activities			
TUSLA	*5,003,968*	-	*5,003,968*
HSE	*745,334*	-	*745,334*
St John of Gods	*24,000*	-	*24,000*
Irish Youth Justice	*25,117*	-	*25,117*
St Patricks Mental Health	*7,130*	-	*7,130*
Total charitable activity income	*5,805,549*	-	**5,805,549**
Other income			
Sundry income	-	*202*	*202*
Total other income	-	*202*	**202**
Total 2024	*5,805,549*	*202*	*5,805,751*

Income from government and other funders is recognised in the Statement of Financial Activities when the charity is entitled to the income, when it is probable that the economic benefits associated with the funding will flow to the Charity and when the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

5. Analysis of expenditure

Charitable activities costs	Intensive support services €	Mental health services €	Disability support services €	Other €	Total 2025 €	*Total 2024* €
Staff costs	3,014,349	376,269	202,925	143,151	**3,736,694**	*3,647,504*
Travel costs	311,493	35,526	24,584	12,769	**384,372**	*484,590*
Activities	230,005	14,696	11,393	2,974	**259,068**	*238,315*
Rent and rates	123,806	9,161	3,737	5,110	**141,814**	*127,847*
Other costs	121,609	10,980	6,892	4,126	**143,607**	*139,896*
Total charitable activities	**3,801,262**	**446,632**	**249,531**	**168,130**	**4,665,555**	*4,638,152*
Support costs	633,738	64,427	38,979	23,970	**761,114**	*823,385*
Total	**4,435,000**	**511,059**	**288,510**	**192,100**	**5,426,669**	*5,461,537*

Analysis of support costs

Where support costs are attributable to a particular activity, the costs are allocated directly to that activity. Where support costs are incurred to further more than one activity, they are apportioned between the relevant activities based on the income generated by each activity. The allocation of the main types of support costs is detailed below:

	Intensive support services €	Mental health services €	Disability support services €	Other €	Total 2025 €	*Total 2024* €
Staff costs	307,626	34,262	20,684	11,813	**374,385**	*418,528*
Insurance	86,606	8,590	4,976	4,725	**104,897**	*123,403*
Rent and rates	21,598	2,405	1,452	829	**26,284**	*28,435*
Meeting expense/room hire	50,372	5,610	3,387	1,934	**61,303**	*60,219*
Training	41,934	2,058	1,244	468	**45,704**	*43,794*
Recruitment	3,146	350	212	121	**3,829**	*4,500*
Depreciation	15,142	1,218	530	245	**17,135**	*13,392*
Other	107,314	9,934	6,494	3,835	**127,577**	*131,114*
Total	**633,738**	**64,427**	**38,979**	**23,970**	**761,114**	*823,385*

6. Employees

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
Management & support	46	46
Advocates (part-time)	111	113
	157	159

	2025 €	2024 €
Staff costs comprise of:		
Wages and salaries	3,678,638	3,646,646
Social security costs	384,281	380,731
Employer's PRSA contributions	48,160	38,655
	4,111,079	4,066,032

The total remuneration for key management personnel (4 people) for the financial year amounted to €383,934 (2024: €393,259). This amount includes the remuneration for the Chief Executive Office, Siobhan O'Dwyer of €122,380 (2024: €118,946).

Remuneration includes basic pay and employer's PRSI and PRSA Contributions.

6. Employees (continued)

Employee benefits breakdown

The number of employees whose total employee benefits were in excess of €60,000 per annum are set out in the appropriate bands detailed below.

	2025 Number	*2024 Number*
€60,000 - €69,999	7	*4*
€70,000 - €79,999	-	*-*
€80,000 - €89,999	-	*-*
€90,000 - €99,999	2	*3*
€100,000 - €109,999	-	*-*
€110,000 - €119,999	-	*1*
€120,000 - €129,999	1	*-*
	10	*8*

7. Trustees' remuneration and expenses

During the year no Trustees received any remuneration *(2024 - €NIL)*.

During the year ended 31 December 2025, expenses totaling €819 were reimbursed to or paid directly on behalf of Trustees (2024 - *€576*). These expenses related to meeting, travel and subsistence incurred in the carrying out of the duties of the trustees.

8. Tangible fixed assets

	Office equipment €	Computer equipment €	Leasehold improvements €	Total €
Cost or valuation				
At 1 January 2025	25,830	79,370	96,561	201,761
Additions	1,279	6,729	16,697	24,705
Disposals	-	(660)	-	(660)
At 31 December 2025	27,109	85,439	113,258	225,806
Depreciation				
At 1 January 2025	22,137	67,362	86,766	176,265
Charge for the year	1,758	6,248	9,129	17,135
On disposals	-	(615)	-	(615)
At 31 December 2025	23,895	72,995	95,895	192,785
Net book value				
At 31 December 2025	3,214	12,444	17,363	33,021
At 31 December 2024	*3,693*	*12,008*	*9,795*	*25,496*

9. Debtors

	2025 €	*2024 €*
Due within one year		
Trade debtors	312,056	*19,537*
Other debtors	6,924	*6,093*
Prepayments and accrued income	86,157	*321,430*
	405,137	*347,060*

10. Cash and cash equivalents

	2025	*2024*
	€	*€*
Cash and bank balances	**1,859,746**	*1,612,698*
Cash equivalents	**164,064**	*163,654*
	2,023,810	*1,776,352*

11. Creditors: Amounts falling due within one year

	2025	*2024*
	€	*€*
Trade creditors	**13,045**	*6,725*
Other taxation and social security	**122,858**	*70,373*
Other creditors	**134,736**	*18,988*
Accruals and deferred income	**587,927**	*742,974*
	858,566	*839,060*

12. State funding

The following information in relation to grants is given to comply with the Department of Public Expenditure and Reform Circular 13/2014;

Agency	Grant title	Opening deferred €	Awarded €	Recognised €	Closing deferred €	Term
TUSLA funding						
TUSLA – Dublin North	Child Protection & Welfare	-	957,658	957,658	-	Jan to Dec 2025
TUSLA – Dublin North City	Child Protection & Welfare	-	264,150	264,150	-	Jan to Dec 2025
TUSLA – Meath and Louth	Child Protection & Welfare	200,000	747,410	835,410	112,000	Jan to Dec 2025
TUSLA – Cavan & Monaghan	Child Protection & Welfare	-	336,074	336,074	-	Jan to Dec 2025
TUSLA – Dublin South West	Child Protection & Welfare	-	326,621	326,621	-	Jan to Dec 2025
TUSLA - Dublin South Central	Child Protection & Welfare	-	266,990	266,990	-	Jan to Dec 2025
TUSLA – Midlands	Child Protection & Welfare	-	153,810	153,810	-	Jan to Dec 2025
TUSLA – Midwest	Child Protection & Welfare	-	352,983	352,983	-	Jan to Dec 2024
TUSLA - Cork	Child Protection & Welfare	-	310,366	310,366	-	Jan to Dec 2025
TUSLA - Cavan (Disability Program)	Child Protection & Welfare	-	42,063	42,063	-	Jan to Dec 2025
TUSLA - Monaghan (Disability Program)	Child Protection & Welfare	-	42,726	42,726	-	Jan to Dec 2025
TUSLA - Out of Hours	Child Protection & Welfare	-	32,942	32,942	-	Jan to Dec 2025
TUSLA - Sligo CCA	Child Protection & Welfare	-	42,939	42,939	-	Jan to Dec 2025
TUSLA - Limerick CCA	Child Protection & Welfare	-	104,577	64,577	40,000	Jan to Dec 2025
TUSLA - Mayo CCA	Child Protection & Welfare	-	38,771	38,771	-	Jan to Dec 2025
TUSLA – TESS	Child Protection & Welfare	-	258,381	258,381	-	Jan to Dec 2025
TUSLA – Waterford Wexford CCA	Child Protection & Welfare	-	219,218	169,490	49,728	Jan to Dec 2025
TUSLA – UASC	Child Protection & Welfare	-	51,006	51,006	-	Jan to Dec 2025
TUSLA – SCSIP - IAS	Child Protection & Welfare	-	91,844	91,844	-	Jan to Dec 2025

State funding (continued)

Agency	Grant title	Opening deferred €	Awarded €	Recognised €	Closing deferred €	Term
TUSLA – SCSIP - Integration Support	Child Protection & Welfare	-	316,705	316,705	-	Jan to Dec 2025
Total TUSLA Income		**200,000**	**4,957,234**	**4,955,506**	**201,728**	

HSE funding	Grant title	Opening deferred €	Awarded €	Recognised €	Closing deferred €	Term
HSE Disability Monaghan	Child Protection & Welfare	-	43,575	43,575	-	Jan to Dec 2025
HSE Disability - Dublin North City	Child Protection & Welfare	-	48,988	48,988	-	Jan to Dec 2025
HSE Disability - Dublin North West	Child Protection & Welfare	-	100,536	15,036	85,500	Jan to Dec 2025
HSE Disability - Dublin North	Child Protection & Welfare	-	19,113	19,113	-	Jan to Dec 2025
HSE - Day Opportunities	Child Protection & Welfare	-	178,869	178,869	-	Jan to Dec 2025
HSE - Limerick CAMHS	Child Protection & Welfare	-	123,895	53,895	70,000	Jan to Dec 2025
HSE - Laois CAHMS	Child Protection & Welfare	-	(1,328)	(1,328)	-	Jan to Dec 2023
HSE - IAS Galway	Child Protection & Welfare	-	93,017	93,017	-	Jan to Dec 2025
HSE - IAS Cork and Kerry	Child Protection & Welfare	-	101,123	101,123	-	Jan to Dec 2025
HSE - St Vincent's Fairview	Child Protection & Welfare	-	50,000	50,000	-	Jan to Dec 2025
HSE - Meath Disability	Child Protection & Welfare	-	13,201	13,201	-	Jan to Dec 2025
HSE Yapability - Cork	Child Protection & Welfare	-	26,734	26,734	-	Jan to Dec 2025
HSE Disability - Cavan	Child Protection & Welfare	-	48,125	48,125	-	Jan to Dec 2025
HSE Disability - Cavan	Child Protection & Welfare	-	(630)	(630)	-	Jan to Dec 2025
HSE Dublin Disability	Child Protection & Welfare	-	8,261	8,261	-	Jan to Dec 2025
Total HSE income		**-**	**853,479**	**697,979**	**155,500**	

State funding (continued)

The board confirms that the funding was used in accordance with the conditions outlines in each letter of offer and that there are adequate controls in place to manage grant income. All grants received are revenue grants and no capital grants were received during the year. The grants are restricted and used solely in the provision of services in line with the charity's objectives.

The number of employees whose total employee benefits for the reporting period fell within each band of €10,000 from €60,000 and the overall figure for total employer pension contributions are disclosed within note 6 to the financial statements.

The charity has also obtained tax clearance and is in compliance with Circular 44/2006.

13. Funds of the charity

(i) Analysis of movements of funds

	Balance at 1 January 2025	Income	Expenditure	Transfers in/out	Balance at 31 December 2025
	€	€	€	€	€
Unrestricted designated funds	-	-	-	410,000	410,000
Unrestricted general funds	781,777	236	(514,264)	197,414	465,163
Restricted funds	528,071	5,719,987	(4,912,405)	(607,414)	728,239
	1,309,848	5,720,223	(5,426,669)	-	1,603,402

	Balance at 1 January 2024	Income	Expenditure	Transfers in/out	Balance at 31 December 2024
	€	€	€	€	€
Unrestricted general funds	669,828	202	(548,862)	660,609	781,777
Restricted funds	295,806	5,805,549	(4,912,675)	(660,609)	528,071
	965,634	5,805,751	(5,461,537)	-	1,309,848

Funds of the charity (continued)

(ii) Reconciliation of funds

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €
Funds at 1 January 2025	781,777	528,071	**1,309,848**
Net movement in funds	93,386	200,168	**293,554**
Total funds as at 31 December 2025	875,163	728,239	**1,603,402**

(iii) Movement in funds

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €
Tangible assets	-	33,021	**33,021**
Net current assets	728,239	842,142	**1,570,381**
Total funds as at 31 December 2025	728,239	875,163	**1,603,402**

The reserves meet the requirements of the Company's reserves policy which is set out below:

The Trustees have identified the need to maintain a reserve in order to ensure:

- The organisation's core activities could continue to function during a period of unforeseen difficulty.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.
- Funding is available in the event of an unplanned event giving rise to an unexpected expenditure.
- Delays in receipt of funding will not give rise to cash flow difficult.

The calculation of the required level of Reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activity level.
- Organisational commitments. The Trustees believe that the organisation should hold a Reserve in the region of 45-50% of the realistic wind down scenario to meet the needs of the organisation.
- Designated funds are those funds which the Company has designated for specific future expenditure. These relate to unrestricted funds that the board has at its discretion set aside for particular purposes. These designations have an administration purpose only, and do not legally restrict the boards discretion to apply the fund.

14. Capital commitments

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

15. Reconciliation of net movement in funds to net cash flow from operating activities

Net income for the year (as per Statement of Financial Activities)	**293,554**	*344,214*

16. Analysis of cash and cash equivalents

	2025 **€**	*2024* *€*
Cash in hand	**2,023,810**	*1,776,352*
Total cash and cash equivalents	**2,023,810**	*1,776,352*

17. Analysis of changes in net debt

	At 1 January 2025 **€**	**Cash flows** **€**	**At 31 December 2025** **€**
Cash at bank and in hand	**1,776,352**	**247,458**	**2,023,810**
	1,776,352	**247,458**	**2,023,810**

18. Pension commitments

The Company makes contributions to pension plans selected by relevant employees and administers contributions made by and on behalf of employees which are invested in PRSAs. The contributions payable to the retirement benefit schemes during the financial year are charged to the Statement of Financial Activities. The amount payable in the financial year was €48,160 (2024: €38,655). There were contributions included in other creditors of €29,647 (2024 - €13,111) at the balance sheet date.

19. Related party transactions

There were no related party transactions, as defined under FRS 102 Section 33 which are required to be disclosed in the financial statements.

20. Financial commitments

At 31 December 2025 the Company had annual commitments under non-cancelable operating leases as follows:

	2025 €	*2024 €*
Expiry date:		
Within one year	**76,072**	*109,982*
Between one and five years	**104,711**	*46,630*
	180,783	*156,612*

21. Post balance sheet events

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

22. Financial Risk Management

The Company's activities expose it to a variety of financial risks which can include liquidity risk and credit risk. The Company has risk management policies in place to manage any financial exposures arising from same.

Liquidity risk

The Company maintains adequate reserves and adopts prudent working capital management to ensure sufficient short-term finance for continuing activities.

23. Members' liability

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

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 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 €1.27.

24. Transfer between funds

Transfer between funds within the Statement of Financial Activities represents the management charge as agreed with funders.

25. Going Concern

Having completed an assessment of the ability of the charity to continue as a going concern for a period of 12 months from the date of approval of the financial statements, no material uncertainties were identified.

26. Approval of the financial statements

The financial statements were approved and authorised for issue by the Board of Trustees on

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025
THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2025 €	2024 €	2024 €
Income				
TUSLA	4,955,506		5,003,968	
HSE	697,979		745,334	
St John of Gods	25,440		24,000	
Irish Youth Justice	33,504		25,117	
St Patrick's Mental Health	7,558		7,130	
Other Income	236		202	
		5,720,223		5,805,751
Gross income in the reporting period		5,720,223		5,805,751

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2025 €	*2024 €*	*2024 €*
Less:				
Expenditure				
Wages and salaries	3,678,638		*3,646,646*	
Staff national insurance	384,281		*380,731*	
Staff pension costs	48,160		*38,655*	
Recruitment costs	19,276		*21,736*	
Staff support	28,762		*35,055*	
Staff welfare and training	45,704		*43,795*	
Premises cost	168,098		*156,282*	
Light and heat	17,056		*15,269*	
Repairs and maintenance	26,269		*27,331*	
IT costs	51,569		*52,704*	
Telephone and internet	30,460		*41,225*	
Administration	101,765		*102,453*	
Insurance	103,798		*122,127*	
Accountancy fee	13,510		*15,198*	
Professional fee	26,473		*16,677*	
Travel	388,826		*489,846*	
Activities	230,077		*227,237*	
Flexible fund	18,502		*3,598*	
Depreciation	17,135		*13,394*	
Board meeting expenses	819		*576*	
Sundry expenses	15,000		*-*	
Urgent technology fund	11,392		*9,726*	
Bank charges	1,099		*1,276*	
		5,426,669		*5,461,537*
Total expenditure		5,426,669		5,461,537
Net income for the reporting period		293,554		344,214

Appendix 1 - National Programme

	2025 €	2024 €
Income	**205**	*202*
Service delivery costs		
Salaries and wages	**374,385**	*418,528*
Travel	**4,455**	*5,256*
Activities & flexible fund	**904**	*2,246*
Telephones	**4,712**	*6,075*
Rent, light & heat	**28,026**	*30,213*
IT, professional & equipment costs	**9,530**	*34,917*
Total service delivery costs	**422,012**	*497,235*
Service support costs		
Office supplies & expenses	**92,252**	*51,625*
Management charges	**(607,414)**	*(660,609)*
Total service support costs	**(515,162)**	*(608,984)*
Total costs	**(93,150)**	*(111,749)*
Surplus / (Deficit)	**93,355**	*111,951*

Appendix 2 - Fundraising

	2025 €	*2024* *€*
Income	**31**	-
Surplus / (Deficit)	**31**	-

Appendix 3 - North Dublin City & County (DUB 530)

	2025 €	2024 €
Income	**957,658**	*914,926*
Service delivery costs		
Salaries and wages	**558,865**	*589,797*
Travel	**36,410**	*55,813*
Activities & flexible fund	**46,914**	*48,937*
Telephones	**2,742**	*4,691*
Rent, light & heat	**19,593**	*14,915*
IT, professional & equipment costs	**15,694**	*14,504*
Urgent technology fund	**812**	*256*
Total service delivery costs	**681,030**	*728,913*
Service support costs		
Office supplies & expenses	**33,441**	*38,293*
Management charges	**105,342**	*100,642*
Total service support costs	**138,783**	*138,935*
Total costs	**819,813**	*867,848*
Surplus / (Deficit)	**137,845**	*47,078*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Appendix 4 - Dublin North City (DUB 535)

	2025 €	2024 €
Income	264,150	251,625
Service delivery costs		
Salaries and wages	169,098	172,850
Travel	11,630	21,748
Activities & flexible fund	13,434	13,906
Telephones	964	1,292
Rent, light & heat	4,042	4,027
IT, professional & equipment costs	3,785	3,846
Urgent technology fund	272	-
Total service delivery costs	203,225	217,669
Service support costs		
Office supplies & expenses	8,747	13,242
Management charges	29,056	27,679
Total service support costs	37,803	40,921
Total costs	241,028	258,590
Surplus / (Deficit)	23,122	(6,595)

Appendix 5 - Meath & Louth (850)

	2025 €	*2024* *€*
Income	**835,410**	*664,900*
Service delivery costs		
Salaries and wages	**503,234**	*408,724*
Travel	**49,098**	*56,033*
Activities & flexible fund	**45,902**	*25,006*
Telephones	**4,173**	*4,283*
Rent, light & heat	**31,415**	*29,472*
IT, professional & equipment costs	**13,891**	*10,538*
Urgent technology fund	**2,576**	*306*
Total service delivery costs	**650,289**	*534,362*
Service support costs		
Office supplies & expenses	**42,113**	*38,533*
Management charges	**69,896**	*95,139*
Total service support costs	**112,009**	*133,672*
Total costs	**762,298**	*668,034*
Surplus / (Deficit)	**73,112**	*(3,134)*

Appendix 6 - Cavan/Monaghan (CAV 853)

	2025 €	2024 €
Income	**336,074**	*320,480*
Service delivery costs		
Salaries and wages	**205,408**	*209,891*
Travel	**17,886**	*29,996*
Activities & flexible fund	**10,458**	*10,031*
Telephones	**2,707**	*3,421*
Rent, light & heat	**3,313**	*3,513*
IT, professional & equipment costs	**6,029**	*5,425*
Total service delivery costs	**245,801**	*262,277*
Service support costs		
Office supplies & expenses	**11,385**	*16,913*
Management charges	**36,968**	*35,253*
Total service support costs	**48,353**	*52,166*
Total costs	**294,154**	*314,443*
Surplus / (Deficit)	**41,920**	*6,037*

Appendix 7 - Dublin Southwest & Kildare (DUB 532)

	2025 €	2024 €
Income	326,621	*280,124*
Service delivery costs		
Salaries and wages	**176,992**	*175,090*
Travel	**22,383**	*21,813*
Activities & flexible fund	**19,036**	*18,100*
Telephones	**1,273**	*1,693*
Rent, light & heat	**4,178**	*4,232*
IT, professional & equipment costs	**4,261**	*4,083*
Urgent technology fund	**379**	*4,362*
Total service delivery costs	**228,502**	*229,373*
Service support costs		
Office supplies & expenses	**13,182**	*13,485*
Management charges	**35,928**	*30,814*
Total service support costs	**49,110**	*44,299*
Total costs	**277,612**	*273,672*
Surplus / (Deficit)	**49,009**	*6,452*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Appendix 8 - Dublin South City & West (DUB 534)

	2025 €	2024 €
Income	**266,990**	*253,852*
Service delivery costs		
Salaries and wages	**192,032**	*167,680*
Travel	**18,661**	*19,858*
Activities & flexible fund	**18,176**	*17,824*
Telephones	**1,090**	*1,559*
Rent, light & heat	**4,459**	*4,458*
IT, professional & equipment costs	**5,386**	*4,791*
Urgent technology fund	**818**	*-*
Total service delivery costs	**240,622**	*216,170*
Service support costs		
Office supplies & expenses	**9,853**	*12,551*
Management charges	**29,369**	*27,924*
Total service support costs	**39,222**	*40,475*
Total costs	**279,844**	*256,645*
Surplus / (Deficit)	**(12,854)**	*(2,793)*

Appendix 9 - Midlands (MID 550)

	2025 €	2024 €
Income	**153,810**	*140,709*
Service delivery costs		
Salaries and wages	**109,633**	*83,190*
Travel	**22,022**	*14,974*
Activities & flexible fund	**8,596**	*4,257*
Telephones	**551**	*864*
Rent, light & heat	**1,990**	*2,274*
IT, professional & equipment costs	**3,645**	*3,558*
Urgent technology fund	**436**	*-*
Total service delivery costs	**146,873**	*109,117*
Service support costs		
Office supplies & expenses	**9,818**	*8,509*
Management charges	**16,919**	*15,478*
Total service support costs	**26,737**	*23,987*
Total costs	**173,610**	*133,104*
Surplus / (Deficit)	**(19,800)**	*7,605*

Appendix 10 - Limerick & Clare (LIM 260)

	2025 €	2024 €
Income	**352,983**	*358,300*
Service delivery costs		
Salaries and wages	**201,390**	*205,575*
Travel	**25,788**	*34,594*
Activities & flexible fund	**13,205**	*14,606*
Telephones	**2,260**	*2,758*
Rent, light & heat	**24,294**	*14,144*
IT, professional & equipment costs	**7,243**	*5,806*
Total service delivery costs	**274,180**	*277,483*
Service support costs		
Office supplies & expenses	**19,142**	*21,782*
Management charges	**38,828**	*39,413*
Total service support costs	**57,970**	*61,195*
Total costs	**332,150**	*338,678*
Surplus / (Deficit)	**20,833**	*19,622*

Appendix 11 - Cork (COR 200)

	2025 €	2024 €
Income	**310,366**	*302,012*
Service delivery costs		
Salaries and wages	**160,093**	*199,426*
Travel	**14,916**	*29,514*
Activities & flexible fund	**5,358**	*11,228*
Telephones	**1,254**	*2,200*
Rent, light & heat	**17,339**	*16,500*
IT, professional & equipment costs	**5,438**	*4,337*
Urgent technology fund	**-**	*79*
Total service delivery costs	**204,398**	*263,284*
Service support costs		
Office supplies & expenses	**13,843**	*14,714*
Management charges	**34,140**	*33,221*
Total service support costs	**47,983**	*47,935*
Total costs	**252,381**	*311,219*
Surplus / (Deficit)	**57,985**	*(9,207)*

Appendix 12 - Sligo CCA (SLI 605)

	2025 €	2024 €
Income	**42,939**	*52,494*
Service delivery costs		
Salaries and wages	**34,175**	*33,244*
Travel	**4,406**	*7,486*
Activities & flexible fund	**911**	*2,487*
Telephones	**261**	*589*
Rent, light & heat	**491**	*562*
IT, professional & equipment costs	**1,111**	*892*
Urgent technology fund	-	*286*
Total service delivery costs	**41,355**	*45,546*
Service support costs		
Office supplies & expenses	**2,082**	*3,041*
Management charges	**4,723**	*5,774*
Total service support costs	**6,805**	*8,815*
Total costs	**48,160**	*54,361*
Surplus / (Deficit)	**(5,221)**	*(1,867)*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Appendix 13 - Wexford/Waterford CCA (WAT 751)

	2025 €	2024 €
Income	169,490	155,870
Service delivery costs		
Salaries and wages	96,393	103,327
Travel	20,481	21,023
Activities & flexible fund	6,031	6,943
Telephones	822	907
Rent, light & heat	7,609	6,974
IT, professional & equipment costs	2,551	3,184
Urgent technology fund	-	376
Total service delivery costs	133,887	142,734
Service support costs		
Office supplies & expenses	12,181	11,769
Management charges	18,644	17,146
Total service support costs	30,825	28,915
Total costs	164,712	171,649
Surplus / (Deficit)	4,778	(15,779)

Appendix 14 - Limerick CCA (LIM 752)

	2025 €	2024 €
Income	**64,577**	*83,256*
Service delivery costs		
Salaries and wages	**37,173**	*39,057*
Travel	**4,706**	*6,566*
Activities & flexible fund	**1,929**	*2,583*
Telephones	**344**	*558*
Rent, light & heat	**4,836**	*2,653*
IT, professional & equipment costs	**1,177**	*955*
Total service delivery costs	**50,165**	*52,372*
Service support costs		
Office supplies & expenses	**3,277**	*3,285*
Management charges	**7,103**	*9,158*
Total service support costs	**10,380**	*12,443*
Total costs	**60,545**	*64,815*
Surplus / (Deficit)	**4,032**	*18,441*

Appendix 15 - Mayo CCA (MAY 754)

	2025 €	2024 €
Income	**38,771**	*50,173*
Service delivery costs		
Salaries and wages	**24,767**	*23,086*
Travel	**4,800**	*8,205*
Activities & flexible fund	**1,327**	*2,544*
Telephones	**278**	*299*
Rent, light & heat	**387**	*421*
IT, professional & equipment costs	**1,614**	*894*
Total service delivery costs	**33,173**	*35,449*
Service support costs		
Office supplies & expenses	**3,061**	*3,155*
Management charges	**4,265**	*5,519*
Total service support costs	**7,326**	*8,674*
Total costs	**40,499**	*44,123*
Surplus / (Deficit)	**(1,728)**	*6,050*

Appendix 16 - TESS (DUB 400)

	2025 €	2024 €
Income	258,381	526,877
Service delivery costs		
Salaries and wages	291,624	292,321
Travel	35,653	34,674
Activities & flexible fund	13,841	14,008
Telephones	1,994	2,513
Rent, light & heat	8,480	8,138
IT, professional & equipment costs	8,079	7,493
Urgent technology fund	374	349
Total service delivery costs	360,045	359,496
Service support costs		
Office supplies & expenses	16,935	19,781
Management charges	28,422	57,956
Total service support costs	45,357	77,737
Total costs	405,402	437,233
Surplus / (Deficit)	(147,021)	89,644

Appendix 17 - Out of Hours Service (OOH 670)

	2025 €	*2024 €*
Income	**32,942**	*32,358*
Service delivery costs		
Salaries and wages	**20,854**	*20,534*
Travel	**2,953**	*2,648*
Activities & flexible fund	**1,758**	*2,259*
Telephones	**43**	*119*
Rent, light & heat	**515**	*496*
IT, professional & equipment costs	**504**	*511*
Total service delivery costs	**26,627**	*26,567*
Service support costs		
Office supplies & expenses	**935**	*1,151*
Management charges	**3,624**	*3,559*
Total service support costs	**4,559**	*4,710*
Total costs	**31,186**	*31,277*
Surplus / (Deficit)	**1,756**	*1,081*

Appendix 18 - UASC (UASC 675)

	2025 €	2024 €
Income	51,006	125,169
Service delivery costs		
Salaries and wages	40,910	78,439
Travel	6,027	43,512
Activities & flexible fund	810	2,197
Telephones	72	418
Rent, light & heat	1,449	1,520
IT, professional & equipment costs	463	1,138
Total service delivery costs	49,731	127,224
Service support costs		
Office supplies & expenses	974	3,229
Management charges	5,611	13,769
Total service support costs	6,585	16,998
Total costs	56,316	144,222
Surplus / (Deficit)	(5,310)	(19,053)

Appendix 19 - SCSIP (SCSIP 680)

	2025 €	2024 €
Income	**91,844**	*94,164*
Service delivery costs		
Salaries and wages	**81,387**	*72,824*
Travel	**3,789**	*768*
Activities & flexible fund	**111**	*185*
Telephones	**148**	*498*
Rent, light & heat	**3,378**	*2,284*
IT, professional & equipment costs	**2,664**	*2,320*
Urgent technology fund	**295**	*-*
Total service delivery costs	**91,772**	*78,879*
Service support costs		
Office supplies & expenses	**5,835**	*6,252*
Management charges	**10,103**	*10,358*
Total service support costs	**15,938**	*16,610*
Total costs	**107,710**	*95,489*
Surplus / (Deficit)	**(15,866)**	*(1,325)*

Appendix 20 - Monaghan Disability (CAV 915)

	2025 €	2024 €
Income	**86,301**	*79,037*
Service delivery costs		
Salaries and wages	**49,120**	*63,159*
Travel	**11,224**	*12,566*
Activities & flexible fund	**1,167**	*3,120*
Telephones	**500**	*698*
Rent, light & heat	**542**	*843*
IT, professional & equipment costs	**2,423**	*1,169*
Urgent technology fund	**705**	*686*
Total service delivery costs	**65,681**	*82,241*
Service support costs		
Office supplies & expenses	**3,634**	*3,981*
Management charges	**9,493**	*8,694*
Total service support costs	**13,127**	*12,675*
Total costs	**78,808**	*94,916*
Surplus / (Deficit)	**7,493**	*(15,879)*

Appendix 21 - DNW Disability (DUB 935)

	2025 €	*2024 €*
Income	**15,036**	*22,106*
Service delivery costs		
Salaries and wages	11,321	*18,269*
Travel	559	*1,452*
Activities & flexible fund	472	*597*
Telephones	82	*67*
Rent, light & heat	178	*255*
IT, professional & equipment costs	183	*181*
Urgent techmology fund	-	*456*
Total service delivery costs	**12,795**	*21,277*
Service support costs		
Office supplies & expenses	732	*341*
Management charges	1,654	*2,432*
Total service support costs	**2,386**	*2,773*
Total costs	**15,181**	*24,050*
Surplus / (Deficit)	**(145)**	*(1,944)*

Appendix 22 - DNCC Disability (DUB 940)

	2025 €	2024 €
Income	**48,988**	*15,380*
Service delivery costs		
Salaries and wages	**37,944**	*12,660*
Travel	**2,294**	*1,477*
Activities & flexible fund	**3,133**	*775*
Telephones	**229**	*158*
Rent, light & heat	**538**	*152*
IT, professional & equipment costs	**688**	*152*
Urgent technology fund	**289**	*-*
Total service delivery costs	**45,115**	*15,374*
Service support costs		
Office supplies & expenses	**1,264**	*384*
Management charges	**5,389**	*1,692*
Total service support costs	**6,653**	*2,076*
Total costs	**51,768**	*17,450*
Surplus / (Deficit)	**(2,780)**	*(2,070)*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Appendix 23 - DNOR Disability (DUB 945)

	2025 €	*2024* *€*
Income	**19,113**	*70,678*
Service delivery costs		
Salaries and wages	**15,804**	*52,219*
Travel	**896**	*4,200*
Activities & flexible fund	**1,021**	*3,898*
Telephones	**137**	*338*
Rent, light & heat	**227**	*915*
IT, professional & equipment costs	**296**	*911*
Total service delivery costs	**18,381**	*62,481*
Service support costs		
Office supplies & expenses	**472**	*2,143*
Management charges	**2,102**	*7,774*
Total service support costs	**2,574**	*9,917*
Total costs	**20,955**	*72,398*
Surplus / (Deficit)	**(1,842)**	*(1,720)*

Appendix 24 - HSE Day Opportunities

	2025 €	*2024* *€*
Income	**178,869**	*146,239*
Service delivery costs		
Salaries and wages	**136,536**	*113,936*
Travel	**16,128**	*7,819*
Activities & flexible fund	**11,146**	*8,131*
Telephones	**614**	*674*
Rent, light & heat	**2,107**	*1,212*
IT, professional & equipment costs	**2,757**	*1,268*
Urgent technology fund	**757**	*196*
Total service delivery costs	**170,045**	*133,236*
Service support costs		
Office supplies & expenses	**5,484**	*2,139*
Management charges	**19,676**	*16,086*
Total service support costs	**25,160**	*18,225*
Total costs	**195,205**	*151,461*
Surplus / (Deficit)	**(16,336)**	*(5,222)*

Appendix 25 - Limerick CAHMS (LIM 875)

	2025 €	*2024 €*
Income	**53,895**	*67,462*
Service delivery costs		
Salaries and wages	**29,206**	*19,159*
Travel	**5,435**	*2,272*
Activities & flexible fund	**2,175**	*1,340*
Telephones	**293**	*398*
Rent, light & heat	**2,671**	*1,311*
IT, professional & equipment costs	**643**	*461*
Total service delivery costs	**40,423**	*24,941*
Service support costs		
Office supplies & expenses	**1,392**	*1,455*
Management charges	**5,928**	*12,921*
Total service support costs	**7,320**	*14,376*
Total costs	**47,743**	*39,317*
Surplus / (Deficit)	**6,152**	*28,145*

Appendix 26 - Laois CAHMS (LAO 880)

	2025 €	2024 €
Income	(1,328)	-
Service delivery costs		
Salaries and wages	-	3,056
Travel	-	306
Activities & flexible fund	-	155
Telephones	-	13
Rent, light & heat	-	68
IT, professional & equipment costs	-	68
Total service delivery costs	-	3,666
Service support costs		
Office supplies & expenses	-	195
Management charges	-	-
Total service support costs	-	195
Total costs	-	3,861
Surplus / (Deficit)	(1,328)	(3,861)

Appendix 27 - Cork/Kerry IAS (COR 870)

	2025 €	*2024* *€*
Income	**101,123**	*103,328*
Service delivery costs		
Salaries and wages	**74,959**	*69,301*
Travel	**6,271**	*5,135*
Activities & flexible fund	**341**	*809*
Telephones	**549**	*823*
Rent, light & heat	**2,346**	*7,182*
IT, professional & equipment costs	**1,893**	*1,955*
Total service delivery costs	**86,359**	*85,205*
Service support costs		
Office supplies & expenses	**3,640**	*6,757*
Management charges	**11,124**	*11,366*
Total service support costs	**14,764**	*18,123*
Total costs	**101,123**	*103,328*
Surplus / (Deficit)	**-**	*-*

Appendix 28 - Galway IAS (GAL 650)

	2025 €	2024 €
Income	**93,017**	*95,084*
Service delivery costs		
Salaries and wages	**72,188**	*66,176*
Travel	**5,057**	*9,008*
Activities & flexible fund	**152**	*97*
Telephones	**206**	*562*
Rent, light & heat	**1,255**	*2,056*
IT, professional & equipment costs	**1,307**	*1,916*
Total service delivery costs	**80,165**	*79,815*
Service support costs		
Office supplies & expenses	**2,620**	*4,810*
Management charges	**10,232**	*10,459*
Total service support costs	**12,852**	*15,269*
Total costs	**93,017**	*95,084*
Surplus / (Deficit)	**-**	*-*

Appendix 29 - St.Vincent's IAS (DUB 860)

	2025 €	*2024 €*
Income	**50,000**	*102,258*
Service delivery costs		
Salaries and wages	**37,135**	*80,371*
Travel	**1,706**	*2,271*
Activities & flexible fund	**91**	*199*
Telephones	**69**	*498*
Rent, light & heat	**1,213**	*2,068*
IT, professional & equipment costs	**1,022**	*1,869*
Total service delivery costs	**41,236**	*87,276*
Service support costs		
Office supplies & expenses	**3,264**	*4,361*
Management charges	**5,500**	*11,248*
Total service support costs	**8,764**	*15,609*
Total costs	**50,000**	*102,885*
Surplus / (Deficit)	**-**	*(627)*

Appendix 30 - Meath Disability (EIR 630)

	2025 €	*2024* *€*
Income	**13,201**	*10,208*
Service delivery costs		
Salaries and wages	**13,507**	*10,599*
Travel	**2,914**	*2,641*
Activities & flexible fund	**294**	*408*
Telephones	**20**	*70*
Rent, light & heat	**403**	*650*
IT, professional & equipment costs	**329**	*209*
Total service delivery costs	**17,467**	*14,577*
Service support costs		
Office supplies & expenses	**1,373**	*907*
Management charges	**1,452**	*1,123*
Total service support costs	**2,825**	*2,030*
Total costs	**20,292**	*16,607*
Surplus / (Deficit)	**(7,091)**	*(6,399)*

Appendix 31 - Cavan Disability (EIR 631)

	2025 €	2024 €
Income	**42,063**	*27,416*
Service delivery costs		
Salaries and wages	8,340	*31,090*
Travel	441	*6,074*
Activities & flexible fund	252	*1,743*
Telephones	3	*253*
Rent, light & heat	163	*281*
IT, professional & equipment costs	188	*399*
Total service delivery costs	**9,387**	*39,840*
Service support costs		
Office supplies & expenses	446	*1,249*
Management charges	4,627	*3,016*
Total service support costs	**5,073**	*4,265*
Total costs	**14,460**	*44,105*
Surplus / (Deficit)	**27,603**	*(16,689)*

Appendix 32 - St John of God (SJG 660)

	2025 €	*2024* *€*
Income	**25,440**	*24,000*
Service delivery costs		
Salaries and wages	**20,421**	*15,215*
Travel	**594**	*1,869*
Activities & flexible fund	**26**	*49*
Telephones	**34**	*100*
Rent, light & heat	**425**	*823*
IT, professional & equipment costs	**391**	*629*
Total service delivery costs	**21,891**	*18,685*
Service support costs		
Office supplies & expenses	**751**	*2,675*
Management charges	**2,798**	*2,640*
Total service support costs	**3,549**	*5,315*
Total costs	**25,440**	*24,000*
Surplus / (Deficit)	**-**	*-*

Appendix 33 - St Patrick's Mental Health (STP 665)

	2025 €	*2024 €*
Income	**7,558**	*7,130*
Service delivery costs		
Salaries and wages	**5,824**	*3,788*
Travel	**335**	*288*
Activities & flexible fund	**8**	*28*
Telephones	**12**	*82*
Rent, light & heat	**201**	*406*
IT, professional & equipment costs	**133**	*303*
Total service delivery costs	**6,513**	*4,895*
Service support costs		
Office supplies & expenses	**214**	*1,451*
Management charges	**831**	*784*
Total service support costs	**1,045**	*2,235*
Total costs	**7,558**	*7,130*
Surplus / (Deficit)	**-**	*-*

Appendix 34 - Irish Youth Justice (IYJ 655)

	2025 €	2024 €
Income	**33,504**	*25,117*
Service delivery costs		
Salaries and wages	**22,832**	*17,137*
Travel	**2,377**	*2,812*
Activities & flexible fund	**1,476**	*1,448*
Telephones	**385**	*199*
Rent, light & heat	**440**	*364*
IT, professional & equipment costs	**446**	*341*
Total service delivery costs	**27,956**	*22,301*
Service support costs		
Office supplies & expenses	**952**	*904*
Management charges	**3,685**	*2,763*
Total service support costs	**4,637**	*3,667*
Total costs	**32,593**	*25,968*
Surplus / (Deficit)	**911**	*(851)*

Appendix 35 - Louth/Meath Disability (LOU 910)

	2025 €	2024 €
Income	-	104
Service delivery costs		
Salaries and wages	-	5,942
Travel	-	1,465
Activities & flexible fund	-	635
Telephones	-	58
Rent, light & heat	-	542
IT, professional & equipment costs	-	182
Total service delivery costs	-	8,824
Service support costs		
Office supplies & expenses	-	547
Management charges	-	11
Total service support costs	-	558
Total costs	-	9,382
Surplus / (Deficit)	-	(9,278)

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Appendix 36 - Dublin Disability (DUB 955)

	2025 €	2024 €
Income	8,261	-
Service delivery costs		
Salaries and wages	3,817	-
Travel	313	-
Activities & flexible fund	24	-
Telephones	9	-
Rent, light & heat	74	-
IT, professional & equipment costs	104	-
Total service delivery costs	4,341	-
Service support costs		
Office supplies & expenses	233	-
Management charges	909	-
Total service support costs	1,142	-
Total costs	5,483	-
Surplus / (Deficit)	2,788	-

Appendix 37 - Donegal (DGL 280)

	2025 €	*2024 €*
Income	-	*-*
Service delivery costs		
Salaries and wages	-	*-*
Travel	-	*-*
Activities & flexible fund	-	*-*
Telephones	-	*-*
Rent, light & heat	-	*-*
IT, professional & equipment costs	-	*-*
Total service delivery costs	-	*-*
Service support costs		
Office supplies & expenses	-	*3,063*
Management charges	-	*-*
Total service support costs	-	*3,063*
Total costs	-	*3,063*
Surplus / (Deficit)	-	*(3,063)*

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Appendix 38 - SCSIP (SCSIP 690)

	2025 €	2024 €
Income	**316,705**	*327,922*
Service delivery costs		
Salaries and wages	**230,640**	*173,980*
Travel	**20,276**	*12,107*
Activities & flexible fund	**14,065**	*7,132*
Telephones	**1,198**	*1,441*
Rent, light & heat	**5,025**	*5,168*
IT, professional & equipment costs	**4,878**	*4,833*
Urgent technology fund	**3,679**	*1,164*
Total service delivery costs	**279,761**	*205,825*
Service support costs		
Office supplies & expenses	**11,162**	*12,994*
Management charges	**34,838**	*36,071*
Total service support costs	**46,000**	*49,065*
Total costs	**325,761**	*254,890*
Surplus / (Deficit)	**(9,056)**	*73,032*

Appendix 39 - Cavan Disability (EIR 632)

	2025 €	2024 €
Income	48,125	1,458
Service delivery costs		
Salaries and wages	37,283	103
Travel	4,279	36
Activities & flexible fund	2,196	-
Telephones	266	6
Rent, light & heat	337	-
IT, professional & equipment costs	892	-
Urgent technology fund	-	346
Total service delivery costs	45,253	491
Service support costs		
Office supplies & expenses	1,465	-
Management charges	5,294	160
Total service support costs	6,759	160
Total costs	52,012	651
Surplus / (Deficit)	(3,887)	807

Appendix 40 - Cork Yapability (COR 920)

	2025 €	*2024 €*
Income	**26,734**	*17,500*
Service delivery costs		
Salaries and wages	**25,789**	*13,030*
Travel	**1,664**	*1,544*
Activities & flexible fund	**1,840**	*923*
Telephones	**166**	*21*
Rent, light & heat	**1,215**	*385*
IT, professional & equipment costs	**437**	*81*
Total service delivery costs	**31,111**	*15,984*
Service support costs		
Office supplies & expenses	**958**	*352*
Management charges	**2,941**	*1,925*
Total service support costs	**3,899**	*2,277*
Total costs	**35,010**	*18,261*
Surplus / (Deficit)	**(8,276)**	*-*

Appendix 41 - Cavan Yapability (CAV 925)

	2025 €	*2024 €*
Income	**(630)**	*5,833*
Service delivery costs		
Salaries and wages	-	*3,259*
Travel	-	*23*
Activities & flexible fund	-	*1*
Telephones	-	*29*
Rent, light & heat	-	*74*
IT, professional & equipment costs	-	*53*
Urgent technology fund	-	*864*
Total service delivery costs	-	*4,303*
Service support costs		
Office supplies & expenses	-	*258*
Management charges	-	*642*
Total service support costs	-	*900*
Total costs	-	*5,203*
Surplus / (Deficit)	**(630)**	*630*