

DEBRA Ireland
Report and Financial Statements
for the financial year ended
31 March 2025
(A company limited by guarantee
and not having a share capital)

DEBRA Ireland**REPORT AND FINANCIAL STATEMENTS 2025**

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DEBRA Ireland

Company information

Board of Directors

Leonora Bishop (resigned 21 August 2025)
Elizabeth Collins
Emma Fogarty
Valentine Fynes
Susana Gaynor
Robert Healy
Mark Hyland
Michael O'Rourke
Sinead Spain
Rosemarie Watson

Company secretary

Mark Hyland

Registered office

Butterfly Cottage
8 Clanwilliam Terrace
Grand Canal Quay
Dublin 2
D02 R240

Registered number

141279

Revenue Charitable Status Number

CHY 8703

Registered Charity Number

20021726

Independent Auditor

Grant Thornton
Chartered Accountants & Statutory Audit Firm
Mill House
Henry Street
Limerick

Bankers

Allied Irish Bank, 9 Terenure Road, Rathgar, Dublin 6
Bank of Ireland, St. Stephen's Green, Dublin 2
Permanent TSB, St. Stephen's Green, Dublin 2

Solicitors

A&L Goodbody, 25/28 North Wall Quay, Dublin 1

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

The directors are pleased to present their report and the audited financial statements of Debra Ireland ('The Company') for the year ending 31 March 2025.

1. REFERENCE AND ADMINISTRATION INFORMATION

Debra Ireland, also known as Debra, is a company limited by guarantee, not having a share capital, incorporated in 1988 in Ireland and registered with the Companies Registration Office with the registered number 141279.

Debra is a public benefit entity, registered as a charity with the Charities Regulator under the registered charity number 20021726. It has been granted a charitable tax exemption under Sections 207 and 208 of the Taxes Consolidation Act 1997, reference number CHY 8703.

Debra was founded under a constitution, which establishes its objectives and powers, and it is governed under its Articles of Association. All income is applied solely towards the promotion of the company's charitable objects.

In the event of the charity being wound up, the liability of an individual member shall not exceed €1.00.

2. OUR MISSION, VISION AND VALUES

Debra's mission is to transform the lives of people affected by epidermolysis bullosa (EB) through care, research, and advocacy.

Our vision is a world where no one suffers from EB. Until that vision is realised, we will provide vital care and support for people living with EB, their families and carers, and those bereaved by EB.

We will fund pioneering research into better, more innovative treatments to enhance the wellbeing and quality of life of everyone impacted by EB.

We will advocate for investment in comprehensive and appropriate services and supports that meet the needs of people living with EB.

Our main activities are to:

- Provide essential services and supports that meet the day-to-day needs of people living with EB and those who care for them.
- Lobby for core medical services and resources for people living with EB, positively influencing public policy in these areas.
- Strive for the development of effective, innovative, life-changing treatments and cures for EB.
- Coordinate research programmes and collaborate with other organisations capable of bringing increased value and higher chances of success.
- Encourage the development of EB support initiatives, fostering cooperation and mutual support in care and research – both nationally and through Debra International.
- Raise vital funds to perform all the above primary activities.

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Directors' report

For the financial year ended 31 March 2025

2. OUR VISION, VALUES AND MISSION (continued)

Our values bring us together in our work, reminding us that actions speak louder than words.

- **Togetherness** – through fostering an open, fun, and encouraging culture.
- **Person-centred** – through actively listening, understanding, and supporting people.
- **Boldness** – through breaking boundaries with courage, creativity, and tenacity.
- **Passion** – through commitment to achieving meaningful impact for the EB community.
- **Integrity** – through delivering on our promises, demonstrating honesty, trustworthiness, transparency, and appreciation at all times.

Our thanks

It is impossible to convey sufficiently our heartfelt thanks to everyone who supports Debra. On behalf of the Board, we would like to thank our donors, supporters, and the public for their ongoing generosity, attention, and care. We are enormously grateful to our research partners, medical and clinical support partners, professional service providers, and of course our amazing staff and volunteers – your hard work, incredible commitment, consistent dedication, and deep conviction are immense. Above all, we wish to express our infinite gratitude, acknowledgement, and appreciation to those of you living with EB. You play such a crucial, central role in Debra. Your promotion, advocacy, and championing of Debra is our greatest inspiration, motivation, and purpose. Thank you!

3. LOOKING AHEAD: OUR NEW STRATEGY FOR 2025 TO 2028

As we wrap up our current three-year strategy, we are proud of the progress made – but we know there's more to do. The needs of the EB community remain urgent, and so must our response. Now, we are looking forward.

Our new strategy for 2025–2028 is focused on driving deeper impact and lasting change across four key areas. Each area is guided by clear goals and measurable outcomes – designed to meet the needs of the EB community today while shaping a better tomorrow. Whether it's expanding our Family Support Team, campaigning for national policy change, funding research towards a cure, or growing our income to fuel this work, our focus is on making a real difference.

Underpinning everything are the values and systems that make it possible: good governance, strong finances, a committed team, and the power of communications and technology to connect and amplify our voice.

We know that change doesn't happen overnight – but with a clear plan, strong partnerships, and your continued support, we believe we can change what it means to live with EB.

Objective 1. Family support and psychosocial care

Living with EB affects the entire family, not just the person diagnosed. Our goal is to ensure families receive the right support at the right time to cope with daily challenges and life transitions. Our work will be informed by our EB Expert Panel sessions, and will include personalised support, peer support events and new educational tools.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

3. LOOKING AHEAD: OUR NEW STRATEGY FOR 2025 TO 2028 (continued)

Objective 2. Advocacy and policy

People living with EB should have timely access to healthcare, treatments, and financial support. We want to make sure their voices are heard at every level of decision-making. Our work will include implementing the recommendations of the EB Butterfly Review, building strong relationships with politicians and policymakers, pushing for integrated care for people with EB, and representing Ireland's EB community on the global stage.

Objective 3. Research and innovation

We invest in research that addresses the urgent needs of the EB community and brings us closer to better treatments – and eventually, a cure. Our work will include: continuing to involve patients and the public in our research; supporting research into effective treatments; and generating robust evidence to support our advocacy goals.

Objective 4. Fundraising and growth

To support more families, fund more research, and create real change, we must grow. Our focus is on diversifying income streams and building stronger supporter relationships. Our ambition is to grow our income by 29% over three years, through a focus on individual giving, legacy giving, events and philanthropy.

What makes it all possible

Our strategy is powered by the systems and values that keep Debra strong:

- Finance – Safeguarding every euro we raise and investing wisely.
- Governance – Maintaining transparency and accountability at all levels.
- People and Culture – Supporting our team to thrive and grow.
- Technology – Using AI and digital tools to increase efficiency and reach.
- Communications – Raising awareness and sharing stories that inspire action.

Why now?

- Because EB doesn't wait.
- Because the gap between what people need and what they get is still too wide.
- Because science is moving fast, and we must keep pace.
- Because we owe it to every person living with EB to do better.

Whether you're a policymaker, donor, healthcare provider, or ally, your support can help make this plan a reality. Let's build a future where EB no longer holds anyone back.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES

OBJECTIVE 1: FAMILY SUPPORT

Our family support team is there for families across Ireland, taking action to empower everyone affected by EB. We provide direct support and a sense of connection, listening to what every family wants and tailoring our work in response. We are here to offer home visits, give local, peer and clinical support, share advice over the phone and email, and be side-by-side with people as they speak with the HSE, hospitals, private health care providers, charities and community support services. Every day, we do everything in our power to stop families affected by EB from facing challenges alone.

Providing flexible support

We take pride in being flexible and adaptable, so however families want to engage with us we make it happen. It's our goal to reach as many people living with EB as we possibly can. Last year, we increased the amount of time we spent supporting families face-to-face. Between January and December 2024, we provided:

- 90 home visits, up from 67 last year
- 381 family support phone calls, down from 392
- 87 advocacy calls with external bodies and service providers, down from 103
- 34 advocacy meetings with external bodies and service providers, up from 23

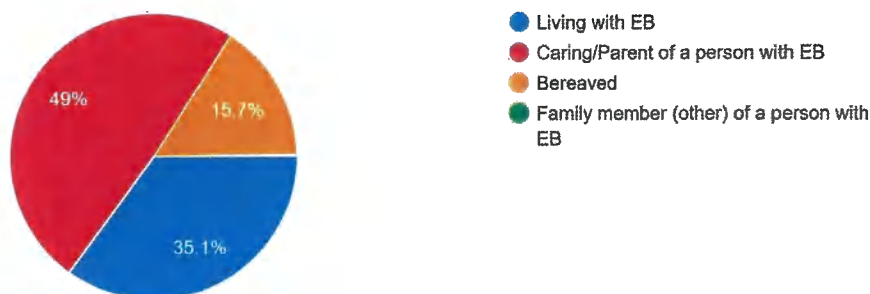
Why do people call us?

Over 50% of callers to our family support services were looking for emotional support.

Who seeks our support?

Is the person accessing the service one of the following?

465 responses



DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 1: FAMILY SUPPORT (continued)

Measuring our impact

In 2024/25, we surveyed everyone who connected with our services to make sure we are providing the support people value most. We had 40 respondents of which 36 households used the service in 2024:

- 100% of those that used the family support service rated it as 'exceptional' or 'very good'.
- 98% said they have access to all the information they need.
- 100% said they have access to the family support service when they need it.
- 17% would like even more support including more peer support, home visits, financial support, information and advice, and help with personal advocacy.

Reaching people nationwide

To make sure we allocate enough resources to meet the different needs of the EB community, we record the number of interactions we have with people. The map below shows the counties where we supported people impacted by EB last year.

Counties (shaded blue) where we provided family support



Our family support service connected with 17 new people living with EB last year. A number of these referrals were from families with new babies diagnosed with EB. We prioritise new families as having a baby with EB can be a traumatic and challenging experience. Our calls continued to focus on providing both emotional support and personal advocacy. The latter often involves helping families to get medical, practical and financial support within their community.

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 1: FAMILY SUPPORT (continued)

Easing financial strain

We offer a range of grants and support that people affected by EB can access, regardless of their financial situation. Our respite and wellness grants give people the chance to take time out for a fun activity, short break or family treat. Recognising that the challenges of living with EB are different for each family, our special needs grant enables people to get flexible, personalised support when they need it. This could mean, for example, funding transport so someone living with severe recessive dystrophic EB can find a job and go to work. Lastly, our counselling and therapy grant helps to support the mental health of adults and children living with EB, as well as their families and carers.

Last year, through these grants, we funded:

- 112 counselling sessions to support people's mental health, six osteopath sessions and one private occupational therapy report which helped this family to progress an assessment of need that will go on to see their home adapted more suitably for an adult living with skin fragility. Unfortunately, the waiting list in the community for occupational therapy can be very long and sometimes not even available as was the case with this family.
- 20 driving lessons for two people, so that they could gain independence and be less isolated.
- 14 return train journeys to Dublin so people with EB could get to their hospital appointments.

The quotes below give a sense of what our financial grants and support meant to families:

"It means you can do a little extra with the family that you could not have otherwise done."

"I'm not working at the moment, so it was amazing to receive the grant."

"It pays for a hotel stay for the four of us, we all really enjoy this, we get away and we get to forget about the mundane for a while."

"It has allowed us to go on holidays and enjoy having some nice food together as a family. It gives us the chance to continue to make memories and have fun together."

Reviewing our family support services

In 2023, we began a full review of our family support service to understand how demand for our services is changing and how well we are meeting people's needs. This review was signed off by the Board at the end of 2024. The review found that:

- Our services continue to be centred on the EB community, with patient needs driving care and support.
- We partner with the team at Children's Hospital Crumlin for paediatric care and St. James's Hospital for adult care, providing core medical support.
- Our family support service has significantly impacted families living with EB and is a high performing team.
- More families are now accessing our services, and people's needs are changing.
- Families are finding it harder to access support in communities, and our family support team is spending more time on personal advocacy.
- There is a growing and often unmet need for psychosocial support.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 1: FAMILY SUPPORT (continued)

- The increased demand and complexity of needs require strategic improvements in staffing and service delivery.

To address these challenges, the Board agreed to expand the family support service team from 2.4 FTE to 3.4 FTE, so that they can continue to provide exceptional support to the EB community.

Helping children talk about their experience

This year, we again offered our personalised, illustrated booklets for children starting school. These enable children with EB to share their experience with their classmates, and let others know how they can help. This idea may soon make a difference beyond Ireland; we have shared the booklet with other Debras in the UK, Canada and Austria.

We also supported a teenager living with EB to transition from primary to secondary school. This involved organising several meetings with the people involved in the person's life in November 2024, in preparation for the start of the school year in September 2025. As part of this, we worked with the family to create a leaflet and poster for teachers, as well as a video to explain EB to students in an age-appropriate manner. If successful, we will expand this work so more schools can learn how to support families living with EB.

Listening to our expert panel

Launched in 2022, the EB Expert Panel advises our teams on what it's like to live with EB in Ireland today, and what it should look like in the future. With our members' help, we can make sure we provide support the EB community needs and wants.

Introducing medical alert cards

In 2024/5, we issued 79 of our new emergency cards, which are a great example of how we're putting panel feedback into action. These free cards contain details about EB, emergency contacts and information about each person's EB service. The aim is to encourage staff in doctors' surgeries, hospitals and other healthcare settings to be extremely careful with the skin of patients, which is ultra-fragile and can blister at the mildest touch.

Seamus Graham, from Knocknacarra in Galway, said explaining his EB to healthcare professionals is often an "exhausting process".

"I have cardiomyopathy related to EB, and when I've had ECG tests before, I've had to ask people not to use ECG stickers on my skin or at least to let me take them off myself, but it has not happened," he said. "I hope with the card, whoever admits me to hospital can say to everyone involved in my care that I have EB and what that means. I also feel that in the next 10 years or so, we will reach the point where more people know what EB involves. But until then, I'm very happy to have this card in my wallet."

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Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 1: FAMILY SUPPORT (continued)

Learning from the global EB community

As part of our ongoing commitment to learning, team members attended the Debra Care Conference in the US and the EB Clinet Conference in Vienna. Both events provided valuable opportunities to learn about the latest developments in EB care, treatment and pain relief, as well as to make connections across the global EB community. A particularly beneficial outcome was the creation of an international psychosocial support group for professionals working with EB.

Understanding services in Ireland

The family support team had a key role in the production of the EB Butterfly Review, which will be published by June 2025.

Bringing families together

In May 2024, 130 parents, carers, siblings, grandparents and more came together for our biggest ever family day in Emerald Park, Dublin. It was the first time we were able to hold an event for a broader range of service users, including teenagers and young adults, which helped to extend the impact and further strengthen our EB community. The day was an opportunity to forge friendships that will last long into the future.

Tracy joined us at Emerald Park with her son Ryan and three of her siblings, who also live with EB:

“Debra had organised things like Ryan and other children being able to bring in their scooters, which you can't usually do, and that took away a lot of walking for the day. They had organised things like scavenger hunts, which was a fantastic idea, and did the food. Days out like this aren't something you would do a whole lot. You don't really get to interact with families affected by EB and have a day out like that. It was fantastic from start to finish. I can't wait until the next one next year!”

Our traditional Christmas party was another brilliant opportunity for people in our EB community to come together and support each other, with 12 families kindly offered accommodation for the night by the Clayton Hotel in Dublin. Some comments included:

“It was nice to meet other families and all the Debra team. Santa and balloons were a big hit.”

“I loved everything about the event, meeting the families of people living with EB, bereaved families and the staff from Debra Ireland in person. It's a happy place that everyone comes together.”

Pushing for change

Working with advocacy colleagues, we met with Bernard Gloster, CEO of HSE, and Colm Henry, CCO of HSE, to help push for action on behalf of families living with EB. This work has led to further meetings with the HSE to introduce better support for the EB community.

Sharing stories

We supported Kate Cogan, who lives with recessive dystrophic EB, to do an in-depth interview with Ireland AM presenters Elaine Crowley and Martin King. Our Head of Family Support, Deirdre, joined Kate on the sofa as Kate spoke candidly about life with EB, including her experiences of growing up and dealing with the reactions of people around her.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 1: FAMILY SUPPORT (continued)

Kate talked about her memories of bandaging her cuts herself for the first time and shared her feelings today as she prepares for college. Deirdre had the chance to let viewers know more about Debra's work and the genetic nature of EB.

So often, people affected by EB tell us that it's a massive inspiration when others share their experiences. It helps them feel less alone, builds understanding, and encourages people to find out more about Debra.

Our plans for 2025-26

- Host at least three peer support events this year, fostering community connections, reducing isolation, and strengthening resilience among individuals and families affected by EB, with an annual review to optimise reach and impact.
- We listened to family last year and the feedback was they loved the family day but would love more opportunity to meet people and spend time with other families living with EB. Our plans are to host families for an evening and organise talks and opportunities to for families to meet and get to know each other in a non-medical setting.
- Deliver a structured, evolving psychosocial support programme, providing a minimum of 35 tailored support interactions each month, alongside financial grants and bespoke educational resources, reviewed annually to align with emerging needs.
- Expand the Family Support Team by recruiting an additional team member by Q3 2025, enhancing service capacity to meet the growing needs of the EB community.
- Offer a minimum of five targeted grant opportunities annually, ensuring that support remains relevant and responsive to the evolving challenges faced by people living with EB, with priorities reassessed each year.
- Develop at least two new educational tools per year, designed to support key life transitions and empower individuals and families with practical, accessible resources.
- Run two expert panels each year, integrating lived experience and clinical expertise to refine and optimise our support services, with findings feeding directly into service development.
- Dedicate 30% of the Family Support Team Head's time to cross-organisational collaboration, enabling a more holistic, person-centred approach across Debra's services and advocacy efforts.

OBJECTIVE 2: RESEARCH

EB presents in different ways, making it unlikely a single cure will be found for the condition. Instead, treating EB will require a combination of different therapies. At Debra, we are committed to supporting pioneering research in Ireland and around the world, advocating for increased research funding, and ensuring that the voices of those affected by EB are at the heart of all our efforts. We believe that the right combination of treatments will be found.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 2: RESEARCH (continued)

Identifying research priorities

Together with DEBRA UK and DEBRA Canada, we co-led the James Lind Alliance (JLA) project to identify the top research priorities for EB. JLA is a non-profit initiative that brings patients, carers and clinicians together to agree on research priorities, helping researchers and funders focus on the most pressing issues for those impacted by EB. The project involved:

- Surveying healthcare professionals and people affected by EB, with a notable response from the Irish EB community.
- Participating in a series of online workshops hosted by DEBRA UK to identify the top ten research priorities for each type of EB.
- Ensuring active involvement of the Irish EB community in workshops and on the project steering group.

The findings from the research priorities survey will be published later in 2025 and the report will guide us as we review and refine our current research priorities. This will also inform the implementation of our research strategy over the coming years.

Transforming the future for people with EB

We continued to co-fund research projects that have the potential to improve the lives of individuals living with EB. Guided by the research priorities set by our EB Expert Panel, we support a diverse range of projects covering various EB types. Many of these projects reached key milestones in 2024. Full project details can be found at www.debra.ie/eb-research/funded-research-projects.

Testing early ideas through seed funding

One of our key initiatives is providing seed funding to help researchers test early ideas that may improve the quality of life for people with EB. This funding enables researchers to generate preliminary data and apply for larger grants so they can develop their work further. A notable example this year is Professor Nicholas Dunne, whose seed-funded work on a nanoparticle-loaded hydrogel for EB led to us co-funding a PhD scholarship with Debra UK at Queen's University. It is being led by Professor Helen McCarthy, who aims to create a soothing gel loaded with nanoparticles to deliver genetic cargo inside cells to target Junctional EB.

Repurposing drugs to accelerate treatments

To speed up access to treatments for people with EB, we have shifted focus to repurposing existing, approved medications. Together with Debra UK, we funded travel so more people could join a clinical trial exploring whether *dupilumab*, a treatment for eczema, could relieve itching in all types of EB. Results are due next year and, if the trial at Northwestern University, Illinois, is successful, we will advocate for the drug to be authorised for use in Ireland.

Expanding our research partnerships

This year, we successfully secured co-funding from Research Ireland to support two promising researchers:

- Marko Dobricic is working for Professor Fergal O'Brien at the Royal College of Surgeons in Ireland to develop a gene-activated scaffold that can treat the chronic wounds associated with EB. This is another example of a project that was initially seed-funded by Debra, being able to access a larger grant to continue development of a technology.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 2: RESEARCH (continued)

- Hilal Kirpik is working for Doctor Rob Elmes at Maynooth University to develop spray-on, wash-off bandages that will ease the painful process of bandage changes for people with all types of EB. This marks our first collaboration with Maynooth University, further expanding our connections within the academic research community.

Advocating for positive change in research

A core part of our mission is advocating for systemic change in the rare disease research environment to accelerate the development of EB treatments. We work with many stakeholders, including charities, researchers, policymakers, and clinicians, both in Ireland and internationally. Our partners this year included Health Charities Research Ireland, international DEBRA groups, EB Centres of Excellence in Dublin, and ERN Skin. In 2024 and 2025, our advocacy efforts included:

- Participating in national events such as the Irish Health Research Forum, Rare Disease Clinical Trial Network Conference and the Partnering for Research Workshop with Maynooth University, to help shape national policy and raise awareness of EB research needs.
- Strengthening collaborations with other charities to align research priorities and ensure patient voices are at the heart of research.
- Strengthening international relationships at major conferences such as the World Congress of Rare Skin Diseases in Paris, the EB Clinet Conference in Vienna, and the Debra Care Conference in Atlanta.
- Supporting the infrastructure that will enable EB research, such as the COSEB (Clinical Outcome Sets for EB) project and initiatives to develop EB patient registries to enhance and accelerate the therapy development process.

Our plans for 2025-26

We will continue to drive progress by advancing our research strategy, identifying new funding opportunities, supporting high-impact studies and championing the involvement of people with EB. Our key priorities include:

- Continuing to focus on involving patients and the public in all research activities.
- Expanding national and international partnerships to address research gaps.
- Providing seed funding for innovative projects that aim to improve the quality of life for people with EB.
- Funding targeted research that aligns with Debra's research priorities.

OBJECTIVE 3: ADVOCACY

No one affected by EB should struggle to get the support or services they need. We advocate for change alongside people with EB and their families, pushing for increased funding and better support, and helping to raise awareness of EB.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 3: ADVOCACY (continued)

Building pressure for increased funding

We circulated our comprehensive pre-budget submission (PBS) to key politicians and stakeholders, asking the Government to ring-fence €600,000 for EB home nursing care and invest a further €95,000 to ensure holistic integrated care. The submission focused on several critical areas including care coordination, home nursing, and adult psychological services, and built on last year's recommendations while incorporating updated figures following consultations with clinicians and families. Our perseverance paid off and the Minister for Health pledged to fund our PBS and implement a national bandaging scheme for people with EB in Ireland.

Engaging healthcare and government officials

Throughout the year, we consistently engaged with key healthcare officials and governmental representatives to push for positive change. Our work included:

- Meeting Minister Stephen Donnelly, together with members of the Department of Health's Rare Disease Policy team and the HSE's Chief Medical Officer. In these discussions, the Minister committed to support our pre-budget submission.
- Meeting Bernard Gloster, CEO of the HSE, to discuss the findings from the EB Butterfly Review, urgent community care needs, and the funding of Debra's Family Support Service (FSS). Mr. Gloster committed to implementing a service-level agreement (Section 39a or grant aid agreement) that would address these needs.
- Further discussions with Colm Henry, HSE Chief Clinical Officer, on how to address the challenges in health and social supports for people living with EB.

Mapping stakeholders

To make sure our demands get heard and EB gets noticed, we need to keep building new connections and engaging with political champions and relevant policymakers. It is especially important to build relations with the new government Oireachtas Committees and the HSE to help deliver the recommendations of the EB Butterfly Review and build a better future for everyone affected by EB in Ireland.

Collaborating for change

By working together with others, we can better advocate for the needs of people living with EB and ensure that our efforts have greater reach, impact and sustainability. We remain actively engaged with a range of coalition and umbrella organisations which offer valuable platforms to raise awareness of issues, foster collaboration and exchange knowledge. Our membership includes DEBRA International, Rare Diseases Ireland (RDI), EURORDIS – Rare Diseases Europe, Disability Federation of Ireland, Care Alliance Ireland and Irish Platform for Patient Organisations, Science, Industry (IPPOSI). We also continue to participate in several policy forums – the Rare Disease Forum, Social Policy Network and the Health Research Charities Ireland (HRCI) Advocacy and Communications Committee.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 3: ADVOCACY (continued)

Our advocacy efforts extend to participation in various conferences and external meetings throughout the year, including events such as RDI's Rare Disease Day. In addition, we have engaged in productive discussions with representatives from Muscular Dystrophy Ireland and the Irish Lung Fibrosis Association, to drive progress in rare disease care pathways and secure funding. These efforts have expanded our network and strengthened our role as an influential voice in the rare disease and EB communities.

Raising awareness

Each year, we support Rare Disease Day to help raise awareness for the 300,000 people in Ireland living with a rare disease. In March 2025, we also continued our commitment to educate future health workers by delivering presentations to medical students in University College Dublin (UCD) and nursing students in Dublin City University. During the UCD presentation, a person living with EB shared insights about both the psychological and physical impacts. This work will help ensure that our future clinicians are aware of EB and understand the many challenges people in the EB community face.

Our plans for 2025-26

- Grow our capacity as an advocacy organisation to make sure we can meet our long-term objectives.
- Create a plan to deliver key recommendations generated from EB Butterfly Review study and put them into practice.
- Pursue the commitments promised by Minister Stephen Donnelly and ensure the HSE follows through on the promises made.
- Develop relationships with members of the new government to further our mission of improving the lives of people with EB.
- Ensure the voices of people living with EB and their families shape and inform our work.
- Support and monitor the implementation of the National Rare Diseases Plan.

OBJECTIVE 4: PEOPLE

Debra aims to be a great place to work, volunteer and collaborate.

During the past year, one of our main goals was to recognise the team's hard work during one of the busiest years in Debra's history. Through activities such as away days, we supported staff to build relationships so they can deliver on our collective goals.

We reviewed, updated and rolled out a revised Staff Handbook, ensuring that all staff have a good understanding of the policies, procedures and benefits that support their employment.

Staff health, safety and wellbeing was a key focus. We implemented a new platform to help employees manage their leave; completed a survey of all staff on employee wellbeing; and provided a suite of new training courses for all employees in areas such as health and safety and IT security.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 4: PEOPLE (continued)

Our plans for 2025-26

- We will continue to invest in and grow our team.
- We will continue to review our policies, procedures and benefits that recognise and reward employees' efforts and support their wellbeing.
- We will focus on delivering training to meet the needs identified by our team, including through external education or internal workshops.
- We will aim to minimise staff turnover by listening and responding to the needs of each individual.

OBJECTIVE 5: FUNDRAISING

The 2024/25 financial year was a unique period for Debra's fundraising activities, resulting in significant net revenue growth. Thanks to all our supporters, our gross fundraised income in 2024/25 reached €2.937m, contributing significantly to our total gross income of €3.008m.

Collectively, supporter fundraising channels combined with a surprise Ulster Bank donation (€400,000), government grants (€24,000) and in-kind support, raised €2.9m. We are deeply grateful to each and every one of these supporters.

This success was powered by a number of high-profile initiatives, including memorable highlights such as Emma Fogarty's appearance on The Late Late Show with Debra ambassador Colin Farrell, which raised €565,000 net, and the Run to 40 marathon event, which raised €116,000 net.

These initiatives also substantially increased awareness of Debra and the vital research, advocacy and family support services we fund for people living with EB. We are immensely grateful for the invaluable support of all our incredible ambassadors but there has to be a very special thank you to Liz Collins, Elaine Crowley, Ray Darcy, Colin Farrell, Emma Fogarty, Patrick Kielty, Trisha Lewis and Johnny Sexton, whose dedication significantly amplifies our message and impact.

This level of public generosity is crucial as less than 1% of our income in 2024/25 came from government funding. This underscores the importance of our incredibly generous donors, without whom our work would not be possible.

Reaching more people in more ways

Gifts from individuals formed a substantial part of our income this year. These contributions provide Debra with a secure, sustainable foundation, enabling us to deliver exceptional care and support to families affected by EB today, and to invest in pioneering research for more effective treatments.

We express huge thanks for the amazing generosity of our regular monthly givers (€188,000 net), those participating in the Charitable Donations Scheme (€86,000 reclaimed), and everyone donating to our direct mail appeals and newsletters (€236,000 net). Individual Giving achieved €1.2m in net income.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 5: FUNDRAISING (continued)

In 2024/25, we implemented new strategies to grow these gifts. We enhanced donor communications with appeals that were integrated across print, email, online and press. As part of our new donor engagement program, we experimented with radio and train advertising, resulting in an increase in new donors and direct debits.

Celebrating our fantastic supporters

We're constantly amazed by the commitment and determination of our brilliant supporters. The Debra community undertakes a variety of challenges to raise funds – from school bake sales and coffee mornings to marathons, football tournaments, mountain climbs and golf competitions.

The consistent efforts of our annual event participants deserve recognition bringing net income from these events to €254,000 in 2024/25. The Kerry Challenge generated €130,000 net and other supporter-led activities raised €117,000 net. These events included Ken Carraher's Halloween extravaganza (which raised €13,000); the Leinster Society of Chartered Accountants' Christmas Lunch (€32,000+); and the Network Ireland International Women's Day Event (€12,000+). We must also give a special mention to Perry and Sandy Massie for their invaluable support for the Kerry Challenge.

A special thank you to Irish Life, the Dublin Marathon, An Garda Síochána, RTÉ, The Late Late Show, and The Shelbourne Hotel for their support during the Irish Life Dublin Marathon.

Recognising the impact of philanthropy

The support of Ireland's business and philanthropic community is vital to our work. Enormous thanks go to our corporate partners and philanthropic foundations/trusts who raised €1m net in 2024/25. Leaders in business and philanthropic partners sharing our passion were instrumental in this growth.

This year, we were thrilled to be chosen as the new Charity Partner by Mace Retail, marking the beginning of an incredible collaboration. Thanks to Mace and their customers, vital funds are raised with every purchase of MACE 500ml, 2L, and 5L Water (10c donation) and selected MACE own-brand products (1c donation). Generous cash donations via collection units and QR code scans in Mace stores have also provided significant support.

We are deeply grateful to the many individual Mace stores that went the 'Extra Smile for Debra'. Their fantastic fundraising activities – from running the Dublin Marathon to hosting coffee mornings and ice cream days – demonstrate wonderful community spirit and make a real difference.

Our enduring partnership with SMBC Aviation Capital continued to provide essential support throughout the year. Their multi-year commitment allows our team the flexibility to meet urgent and specific needs within the EB community, for which we are profoundly thankful. We also greatly appreciate the dedication of their employees who tackled the Kerry Challenge in support of Debra.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 5: FUNDRAISING (continued)

We extend specific thanks to Enfer Medical, Krystal Biotech, KPMG, the Bewley Foundation and the Hospital Saturday Fund for funding specific care needs which are improving care in hospitals and the community. We also acknowledge the valuable support received from partners such as AIB Dublin Docklands and IFSC. A notable highlight from supporter-led activities was a cycle-ride organised by EY, which raised over €20,000.

Finally, we thank the members of our Development Committee, who continue to contribute their time, contacts and resources, inspiring further support from the business and philanthropic community.

We look forward to building on all our relationships into the new year, as together we keep working to transform the future for everyone with skin as fragile as a butterfly wing.

Our plans for 2025-26

In 2025/2026, Debra will build upon the momentum of the past year, focusing strategically on strengthening donor relationships and exploring innovative fundraising approaches to ensure the long-term sustainability of our vital services.

- We will conduct a comprehensive campaign and data audit, to develop in-depth knowledge of our donors and improve the targeting of our fundraising activity.
- We will develop an annual calendar of events featuring key initiatives such as the annual Chefs Dinner, Croke Park Abseil and the highly anticipated return of The Arctic Challenge.
- We will explore harnessing AI to automate processes, boost fundraising efficiency and improve conversion rates.
- We will cultivate deeper relationships with philanthropists and trusts, aligning our funding priorities with key projects in research, advocacy and family support.
- We will actively seek new corporate partnerships and strengthening existing relationships through compelling, mutually beneficial proposals that demonstrate clear impact.
- We will support diverse, supporter-led fundraising activities in communities and develop and promote signature Debra events, ensuring a varied and engaging calendar.

4. REVIEW OF ACTIVITIES (continued)**OBJECTIVE 6: COMMUNICATIONS AND DIGITAL**

2024 was a landmark year for us, marking our most successful communications and digital engagement efforts to date. More people than ever before now understand what it means to live with EB and, thanks to our collective efforts, awareness has transformed into action.

We began the year by sharing Emma's story – one of resilience, determination and hope. It was the foundation of a powerful communications strategy that would go on to break records in fundraising, media reach and donor engagement. Through bold and creative storytelling, we made sure that EB was not just seen but truly understood.

Capturing national attention

Media coverage soared to unprecedented levels, with over 850 features reaching more than seven million people. The Run to 40 marathon campaign – during which actor Colin Farrell ran the Dublin Marathon to mark his dear friend Emma Fogarty's milestone 40 birthday – became a defining moment. Together they helped to secure the highest media visibility in Debra's history, culminating in a Late Late Show appearance that captured the nation's attention. Meanwhile, EB Awareness Week and Rare Disease Day brought the condition to thousands of new supporters, generating over 2,000 new email prospects and ensuring EB remained firmly in the public consciousness.

Emma Fogarty and Colin Farrell's incredible achievement brought together people from all walks of life in a shared commitment to a future free from the pain of EB. This momentum, combined with the work of our Advocacy and Research teams, helped to drive a major breakthrough – securing a government commitment to core funding for EB health packages and care pathways.

Innovating in digital

Innovation in digital strategy played a key role in this success. We introduced smart donation forms, reducing transaction costs and making every euro go further for EB families. We also developed and launched tailored email journeys, ensuring our communications were more personalised and impactful than ever. The results spoke for themselves – 90% of all emails, even those without a direct fundraising ask, inspired donations. A comprehensive digital audit helped refine our online presence, improving user experience and increasing donor engagement across all touchpoints.

Rare Disease Day marked the launch of Debra's most ambitious digital campaign to date – a month-long, multi-channel effort that combined video-on-demand advertising, radio and digital promotions. The campaign raised over €16,000, secured a €5,000 grant, and welcomed more than 300 new donors, eight new direct debits, and over 1,000 new email subscribers. More than just numbers, this campaign showed the strength of the Irish community, with over 3,400 messages of love and encouragement sent to Casey as she prepared to start secondary school.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 6: COMMUNICATIONS AND DIGITAL

This year also saw a monumental shift in our digital presence. Across all our social channels, engagement and reach grew significantly, reinforcing the power of storytelling to drive action. We pivoted our digital strategy to stay ahead of evolving trends, leading the redevelopment of Debra's website and integrating smart donation forms that increased recurring donations. As Meta's policy changes continue to impact health charities, we are proactively leading a diversification strategy to safeguard our reach and ensure Debra's vital messages continue to find their audience.

Strengthening the EB community

At the heart of our communications efforts was the commitment to strengthening the EB community. We produced four editions of Kaleidoscope, Ireland's first EB community magazine, amplifying patient voices and fostering deeper connections. Across our messaging, we aligned closely with Fundraising, Advocacy, Research and Family Support to ensure that every story, campaign and appeal worked towards a shared vision of impact.

Helping more people understand EB

Beyond raising awareness, we worked closely with the Family Support team to ensure that EB voices were not just heard but truly understood. One of our most meaningful projects was the development of Debra's first-ever animation, designed to support a young person with recessive dystrophic EB as she transitioned to secondary school. This resource ensures that her classmates, teachers and wider school community not only understand her EB but also see her for who she truly is.

While EB remains a rare disease, it is no longer rare in the hearts and minds of the Irish community. The work we have done this year has shifted public perception, strengthened our movement, and brought us closer than ever to real change. Together, we are ensuring that the voices of those living with EB are heard – and that their fight for a cure continues to gain momentum.

Our plans for 2025-26

- Ensure clear, consistent and strategic communications with internal and external stakeholders to support Debra's goals.
- Establish a framework to measure communication effectiveness by the end of 2025.
- Foster two-way communication with the EB community by delivering monthly email updates, a quarterly Kaleidoscope magazine, and regular social media content.
- Assess the feasibility of a dedicated family communications platform by Q4 2025, with a roadmap for implementation by 2026.
- Increase EB awareness and influence by securing at least one major media feature per quarter and growing digital reach by 15% annually.
- Implement year three of our digital strategy, focusing on stronger stewardship journeys and emails and smart donation forms.
- Set up an involvement network for people in the EB community, encouraging members to get involved in our communications and media activities.
- Focus our marketing and communications more than ever on empowering and engaging our communities, lobbying government and creating greater awareness of EB.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

4. REVIEW OF ACTIVITIES (continued)

OBJECTIVE 6: COMMUNICATIONS AND DIGITAL

- Create compelling communications to illustrate the impact of our work and showcase the inspirational stories from our EB community.
- Inform our staff and Board about EB, building knowledge and understanding of our work and increasing people's confidence to become advocates for Debra, including on social media.

OBJECTIVE 7: IMPACT

Over the course of our strategy 2022-25, we have worked to demonstrate how our activities improve the quality of life of people impacted by EB. We gather the views of everyone who connects with us to identify how they perceive the quality of our service, the impact of our work, and what we need to focus on. We continue to ask for feedback after every event and incorporate this into future plans. In this way, we keep adapting to changing needs and improve outcomes for the EB community.

By 2025, we wanted 95% of families supported by Debra to say our support had made a positive change to their lives. As part of the Family Support Service Review, published in October 2024, 100% of those surveyed – including people living with EB, caring for someone with EB, or bereaved by EB – scored Debra's service quality across six areas as Good, Very Good or Excellent.

Our plans for 2025-26

- As we embark on a new three-year strategic plan, we will continue to put the voice of those living with EB at the heart of everything we do.
- We will seek to improve how we measure our success drawing on best practice both nationally and beyond from our partners in the Debra International network.

5. STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Directors is responsible for the governance, strategy, and oversight of Debra.

The Board may be comprised of a maximum of 12 non-executive directors and each director is required to be an ordinary member of the charity. Directors are expected to serve a minimum term of three years. Half of the elected directors are required to retire by rotation each year and are eligible to offer themselves for re-election.

The Board meets at least six times a year. As a voluntary board, members do not receive any remuneration in respect of their services to the charity. Relevant expenses, once in compliance with Debra's internal policies, are reimbursable where claimed and vouched. There were no claims for expenses from any director in the financial year under review.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

5. STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Name	Meeting Attendance Apr 24 – Mar 25	Length of Service
Michael O'Rourke (Chair)	6/6	Mar 2024
Mark Hyland (Secretary)	6/6	Feb 2014
Leonora Bishop	5/6	Dec 2015
Elizabeth Collins	5/6	Oct 2018
Emma Fogarty	3/6	Jan 2024
Valentine Fynes	4/6	Mar 1989
Susanna Gaynor	5/6	May 2020
Robert Healy	3/6	Sep 2017
Sinead Spain	4/6	Jan 2018
Rosemarie Watson	3/6	Jan 2018

The names of the persons who were directors during the financial year 1 April 2024 to 31 March 2025 are set out above and each of them served as directors for the entire year.

All directors are obliged to adhere to the Debra Code of Conduct for Board Members which all directors sign up to on nomination and further attest their ongoing compliance with the code on an annual basis.

A board Conflict of Interest and Conflict of Loyalty Policy is also in place and forms part of the Code of Conduct for Board Members. Conflicts of interest is a permanent agenda item at every board meeting. In the last financial year, no conflict of interest was notified to the Board.

The Board is committed to achieving the highest standards of governance. Debra is 'Triple Locked' and complies with the Charities Governance Code, the Guidelines for Charitable Organisations on Fundraising from the Public, and the SORP (FRS 102) accounting standard for charities. Debra complies with General Data Protection Regulation (GDPR) and all other relevant legislation.

The Board is responsible for reviewing financial performance and ensuring there is effective internal control and risk management in place. The Board delegates day-to-day management of Debra to the senior management team, comprising the Chief Executive Officer and heads of function.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

5. STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Board sub-committees

To assist the Board in carrying out its duties and support its effectiveness, it has established three sub-committees – the Audit and Finance Committee, Development Committee, and Research Committee. Each committee operates under approved Terms of Reference and comprises both director and non-director members.

Audit and Finance Committee

Members during the year: Mark Hyland (Chair), Michael O'Rourke, Liam Keys, and Rory Nealon (appointed 1 July 2024).

Purpose: This committee's work covers all matters related to audit and financial reporting, risk management, legal and regulatory compliance, and governance.

Development Committee

Members during the year: Fiona Duffy (Chair), Robert Healy, Joanne Byrne, Tom Butler and Rick Kelly

Purpose: This committee provides objective guidance and continued feedback and engagement on the development and implementation of the fundraising strategy.

Research Committee

Members during the year: Leonora Bishop (Chair), Alan Irvine, Michael Griffith, Seamus Graham and Dr. Emma Creagh.

Purpose: This committee advises the Board on matters relating to research and supports the organisation in its work on behalf of people living with EB in all areas relating to EB research.

Board recruitment and induction

Directors are recruited through a combination of canvassing Debra's membership, professional networking, and public advertising. Nominations of new directors are approved by the Board.

Appointments to the Board are prioritised according to Debra's requirements for expertise at a particular point in time.

All new board members are fully briefed on the activities of Debra, receive an induction pack, meet the chairperson and CEO, and have the option to meet any member of the Board or senior management team.

Decision-making and matters reserved for the Board

Matters reserved for decision-making by the Board include approval of the strategic plan and annual budget, approval of borrowing or finance facilities, annual review of risk and internal control, management of significant litigation, CEO recruitment and management, approval of the Terms of Engagement of the statutory auditor, approval of new staff positions and approval of contracts or projects with aggregate annual spends of €15,000 or greater. Remuneration policy is also determined by the Board and is benchmarked against pay levels in comparable non-profit organisations.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

5. STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management

The Board of Directors is committed to ensuring that managing risk is an integral part of Debra's activities. Effective risk management is critical in enabling and facilitating an organisation to meet its objectives. Debra has an effective risk assessment process in place. This process addresses how risks are identified and managed using a clear methodology and ranking. Risks are captured in a risk register, along with the potential impact of those risks to the organisation, the perceived likelihood of occurrence, and responses taken to address and mitigate the risks. The senior management team monitors the risk register through the year, with regular reporting to the Audit and Finance Committee and thereafter to the Board.

The key risks facing the organisation in the last financial year are listed below:

Risk	Mitigation
Financial risk that targets will not be met, and the organisation will have insufficient resources to maintain the desired level of services.	<ul style="list-style-type: none">• Thorough annual budgeting process and bi-monthly financial reporting with rolling projections.• Regular reporting and monitoring against the Reserves Policy.• Fundraising strategy developed to ensure diverse and sustainable sources of income into the future.
People risk associated with recruitment, retention, and loss of our key staff.	<ul style="list-style-type: none">• Commitment to a flexible work environment.• Ongoing training and development for all staff.• Effective performance management through the Performance 4 Growth annual process.• Resource planning to align with the strategic objectives.
Governance and reputational risk arising from legal, regulatory, and reputational issues.	<ul style="list-style-type: none">• Board and staff induction.• Board effectiveness is reviewed periodically.• Ongoing oversight of compliance and governance processes and procedures.• Crisis communication plan in place.• All media reports on the organisation are monitored.
People and compliance risk associated with the constitutional requirement to maintain a majority of patient members on the Board	<ul style="list-style-type: none">• Continuous project to identify potential new patient members

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

6. FINANCIAL REVIEW

Overview

The financial results for the year to 31 March 2025 are outlined in the Statement of Financial Activities, the Statement of Financial Position, and the Statement of Cash Flows.

The Board originally approved a budget for 2024/2025, aligned with the current strategic plan (2022-2025), where planned expenditure was expected to exceed current year fundraised income in the financial year. However, Debra recorded a surplus of €764,322 in the financial year to 31 March 2025 (2024: €226,308 deficit). This was mainly due to the significant success of events surrounding Emma's Run to 40 as well as a large once-off corporate donation.

Income

Most of our income comes from the generous support of the general public, corporates, trusts and foundations.

Gross income for the year was €3,008,219 (2024: €1,814,224) an increase of 66% compared to the prior year.

Income from donations increased by over €1m to €2,403,495 (2024: €1,370,452) due to substantial donations received from Emma Fogarty's appearance on the Late Late Show as well as a once-off large corporate donation.

Income from fundraising events performed very well this year with €344,305 (2024: €230,046) raised across Debra-led events including the annual Kerry challenge and Emma's Run to 40 Marathon.

Our community supporter-led fundraising activities also had an excellent year with more individual events than even being organized across the country. Total income from this source was €129,410 (2024: €123,700).

The value of donated services was €35,187 (2024: €31,200). Such donations are measured based on the value of the gift with a corresponding amount recognised in expenditure.

Government grants account for just 1% (2024: 1%) of total income with €24,250 received from the HSE National Lottery Grant (Respite) Programme (2024: €23,150).

Expenditure

Debra is almost completely dependent on fundraising and it is necessary to incur expenditure in raising our funds. We strive to do so as efficiently as possible in order to maximise the funds available for our charitable activities.

Our direct costs of fundraising activities increased by 36% this year to €331,204 (2024: €242,770) due to the costs associated with the events surrounding Emma's Run to 40. However direct costs of fundraising as a percentage of income from fundraising were 11% (2024: 14%).

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

6. FINANCIAL REVIEW (continued)

Total expenditure on charitable activities increased by 6% this year. Strategic initiatives spanning all areas of our service are driving expenditure with total investment this year of €1,912,693 (2024: €1,797,762).

The total value of grants made to patients and families exceeded €136,000 this year and we invested over €350,000 in research projects and grants including the EB Butterfly Review.

Charitable Activities	2025	2024 (as restated)
Patient support	440,978	459,675
Research	410,198	453,779
Advocacy	317,401	189,519
Fundraising and marketing	702,245	664,384
Total programme costs	1,870,822	1,767,357
Unallocated general support costs	41,871	30,405
Total charitable expenditure	1,912,693	1,797,762

All programme costs above include an allocation of support costs. Support costs consist of a portion of the costs of payroll and overheads related to the CEO, finance, human resources, communications and office administration and general costs related to premises/facilities and IT.

Unallocated general support costs mainly represent the costs of governance. Support functions play a crucial role providing core organisational support to ensure our services are delivered to the highest standards.

FINANCIAL POSITION AND RESERVES POLICY

Going concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the Statement of Financial Activities for the year ended 31 March 2025 and the Balance Sheet as of that date, along with financial projections for a period of at least 12 months from the date of approval of the financial statements. The Directors are satisfied that the Company has adequate resources to continue in operational existence for the next 12 months. There is no material uncertainty that affects this assumption that the Company is a going concern.

Reserves policy

Debra's policy is to retain sufficient reserves to safeguard the continuity of its operations. It has a clearly defined reserves policy which is reviewed annually by the Board. The policy is based on a careful assessment of the needs of the organisation in the event of unforeseen disruptions to income. As almost 100% of our annual income is fundraised, it is important that adequate reserves are held to ensure continuity of our services.

DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

6. FINANCIAL REVIEW

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DEBRA Ireland

Directors' report

For the financial year ended 31 March 2025

9. ACCOUNTING RECORDS

The directors are responsible for ensuring that proper books and accounting records are kept by the company as set out by the requirements of Sections 281 to 285 of the Companies Act 2014. The directors believe that they have complied with these requirements by employing accounting personnel with appropriate expertise and by providing adequate resources for the finance function. The accounting records of the company are maintained at the company's registered office at Butterfly Cottage, 8 Clanwilliam Terrace, Grand Canal Quay, Dublin 2.

10. AUDIT INFORMATION

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the company's statutory auditors are aware of that information. Insofar as they are aware, there is no relevant audit information of which the company's statutory auditors are unaware.

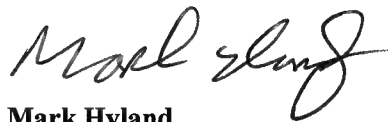
11. AUDITOR

In accordance with the provisions of Section 383(2) of the Companies Act 2014, the auditor Grant Thornton, Chartered Accountants & Statutory Audit Firm, will continue in office.

This report was approved by the board on 04/09/25 and signed on its behalf by:



Michael O'Rourke
Director



Mark Hyland
Director

Date: 04/09/2025

DEBRA Ireland

Directors' responsibilities statement For the financial year ended 31 March 2025

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

Irish company law requires the directors to prepare the financial statements for each financial year giving a true and fair view of the state of affairs of the Company for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in compliance with the Statement of Recommended Practice "Accounting and Reporting for Charities" effective 1 January 2019.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss of the Company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

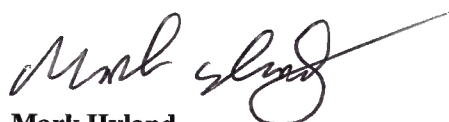
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the information on the charity's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board



Michael O'Rourke
Director



Mark Hyland
Director

Date: 01/09/2025

DEBRA Ireland

Independent auditor's report to the members of DEBRA Ireland For the financial year ended 31 March 2025

Opinion

We have audited the financial statements of DEBRA Ireland (the 'Company'), which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows for the financial year ended 31 March 2025, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation 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, DEBRA Ireland's financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the Company as at 31 March 2025 and of its financial activities and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. 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 director's use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

DEBRA Ireland

Independent auditor's report to the members of DEBRA Ireland (continued) **For the financial year ended 31 March 2025**

Other information

Other information comprises information included in the Directors' report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' report is consistent with the financial statements. Based solely on the work undertaken in the course of our audit, in our opinion, the Directors' report has been prepared in accordance with the requirements of the Companies Act 2014, excluding the requirements on sustainability reporting in Part 28.

Matters on which we are required to report by exception

Based on our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

Under the Companies Act 2014, we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Acts have not been made. We have no exceptions to report arising from this responsibility.

DEBRA Ireland

Independent auditor's report to the members of DEBRA Ireland (continued) **For the financial year ended 31 March 2025**

Responsibilities of management and those charged with governance for the financial statements

As explained more fully in the Directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. They will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

DEBRA Ireland

Independent auditor's report to the members of DEBRA Ireland (continued) For the financial year ended 31 March 2025

Responsibilities of the auditor for the audit of the financial statements (cont'd.)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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 may be identified during the audit.

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

This report is made solely to the 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 members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the DEBRA Ireland as a body, for our audit work, for this report, or for the opinions we have formed.

Mairead O'Connell

Mairead O'Connell FCA
for and on behalf of
Grant Thornton
Chartered Accountants and
Statutory Audit Firm
Limerick

Date: 04 September 2025

DEBRA Ireland

Statement of financial activities For the financial year ended 31 March 2025

	Notes	Unrestricted Designated Funds 2025	Unrestricted General Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Designated Funds 2024 (as restated)	Unrestricted General Funds 2024 (as restated)	Restricted Funds 2024 (as restated)	Total 2024 (as restated)
		€	€	€	€	€	€	€	€
Income from:									
Fundraising	5	-	2,675,420	261,227	2,936,647	-	1,420,377	358,520	1,778,897
Investments	6	-	59,285	-	59,285	-	28,844	-	28,844
Other Income	7	-	12,287	-	12,287	-	6,483	-	6,483
Total income		-	2,746,992	261,227	3,008,219	-	1,455,704	358,520	1,814,224
Expenditure on:									
Raising funds	8	-	331,204	-	331,204	-	242,770	-	242,770
Charitable activities	9	257,058	1,407,813	247,822	1,912,693	193,150	1,198,204	406,408	1,797,762
Total expenditure		257,058	1,739,017	247,822	2,243,897	193,150	1,440,974	406,408	2,040,532
Surplus/(deficit) for the financial year before transfers	13	(257,058)	1,007,975	13,405	764,322	(193,150)	14,730	(47,888)	(226,308)
Transfers between funds during the year		393,208	(393,208)	-	-	-	-	-	-
Movement in funds for the year		136,150	614,767	13,405	764,322	(193,150)	14,730	(47,888)	(226,308)
Fund balances at beginning of financial year	22	628,850	1,447,987	71,376	2,148,213	822,000	1,433,257	119,264	2,374,521
Fund balances at end of financial year	22	765,000	2,062,754	84,781	2,912,535	628,850	1,447,987	71,376	2,148,213

All amounts relate to continuing operations. The notes on pages 37-54 form part of these financial statements.

DEBRA Ireland

Statement of financial position

As at 31 March 2025

	Notes	31 March 2025 €	31 March 2025 €	31 March 2024 (as restated) €	31 March 2024 (as restated) €
Fixed assets					
Tangible assets	15		16,318		16,944
Current assets					
Stocks	16	-		12,619	
Debtors: amounts falling due within one year	17	77,277		70,135	
Cash at bank and in hand	18	3,798,901		2,889,966	
			3,876,178	2,972,720	
Current liabilities					
Creditors: amounts falling due within one year	19	(979,961)		(841,451)	
Net current assets					
			2,896,217	2,131,269	
Net assets					
			2,912,535	2,148,213	
Reserves					
Restricted funds	22		84,781		71,376
Unrestricted funds					
Designated funds	22		765,000		628,850
General funds	22		2,062,754		1,447,987
Total funds					
			2,912,535	2,148,213	

On behalf of the Board


Michael O'Rourke
Director


Mark Hyland
Director

Date: 04/09/2025

The notes on pages 37-54 form part of these financial statements.

DEBRA Ireland

Statement of cash flows

For the financial year ended 31 March 2025

	31 March 2025 €	31 March 2024 (as restated) €
Cash flows from operating activities		
Surplus/(deficit) for the financial year	764,322	(226,308)
Adjustments for:		
Interest received	(59,285)	(28,844)
Depreciation of tangible fixed assets	6,876	5,595
Gain on disposal of tangible fixed asset	(1,225)	-
Decrease/(increase) in stocks	12,619	(3,165)
(Increase) in debtors	(7,142)	(45,635)
Increase in creditors	138,510	33,912
Net cash generated from operating activities	<u>854,675</u>	<u>(264,445)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(8,525)	(8,816)
Sale of tangible fixed assets	3,500	-
Interest received	59,285	28,844
Net cash used in investing activities	<u>54,260</u>	<u>20,028</u>
Net increase/(decrease) in cash and cash equivalents	908,935	(244,417)
Cash and cash equivalents at beginning of financial year	2,889,966	3,134,383
Cash and cash equivalents at end of financial year	<u>3,798,901</u>	<u>2,889,966</u>
Cash and cash equivalents at the end of financial year comprise:		
Cash at bank and in hand	<u>3,798,901</u>	<u>2,889,966</u>

The notes on pages 37-54 form part of these financial statements.

DEBRA Ireland

Notes to the financial statements **For the financial year ended 31 March 2025**

1. GENERAL INFORMATION

DEBRA Ireland is a company limited by guarantee and not having a share capital, incorporated in the Republic of Ireland registered under the number 141279. The registered office is at Butterfly Cottage, 8 Clanwilliam Terrace, Grand Canal Quay, Dublin 2, which is also the principal place of business of the Company. The nature of the Company's operations and its principal activities are set out in the Directors' report.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP), effective 1 January 2019 "Accounting and Reporting by Charities".

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The financial statements include judgements and estimates as defined by the accounting policies. Legacy income is recognised as probable at probate, using an estimate provided by executors. Research grants are recognised in full in the Income and Expenditure Account at the point of commitment in order to ensure no reliance on future fundraising to meet these financial commitments. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities". Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP requirements is the most appropriate method of accounting to properly reflect and disclose the activities of the organisation. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

DEBRA Ireland

Notes to the financial statements

For the financial year ended 31 March 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Going Concern

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

b) Income

All income is recognised in the Statement of Financial Activities ("SOFA") when the Company is entitled to the income, any performance related conditions have been met, receipt is probable and the amount can be quantified with reasonable accuracy. Income comprises grants for charitable activities, donations and legacies, and other trading activities.

Income is analysed as Restricted, Unrestricted General or Unrestricted Designated. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts, which are expendable at the discretion of the Company, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

Monies received in respect of expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability up until the accounting period allowed by the condition to expend the resource.

Donated goods are recognised as income when sold. The value is derived from the resale value after deducting the cost to sell the goods. Donated services are measured and included in the financial statements on the basis of the value of the gift to the charity and a corresponding amount is then recognised in expenditure in the period of receipt.

For legacies, entitlement is taken as the earlier of the date on which either: the Company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Company or the Company is aware of the granting a probate, and the criteria for income recognition have not been met, then the legacy is treated as contingent asset and disclosed if material.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

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

c) Expenditure

All expenditure outside of research expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources. The Company is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Research expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent on activity.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

d) Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

e) Reserves

DEBRA Ireland's policy is to retain sufficient reserves to safeguard the continuity of its operations. It has a clearly defined reserves policy which is reviewed annually by the Board, and the level of reserves held is reviewed periodically throughout the year.

DEBRA Ireland's current reserve policy is to hold sufficient unrestricted reserves to maintain essential services for a minimum period of 6 months and with an optimal timeframe of up to 12 months. The Board may also set aside, where it deems it appropriate, designated reserves which are unrestricted funds that have been allocated by the Board for specific purposes.

DEBRA Ireland

Notes to the financial statements

For the financial year ended 31 March 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

f) Employee benefits

The Company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

Pension

The pension costs charged in the financial statements represent the contributions payable by the Company.

g) Functional currency and presentation currency

Monetary assets and liabilities denominated in foreign currencies are translated into Euro using the spot rates of exchange prevailing at the year end date. Transactions in foreign currencies are recorded at the date of the transactions. Any gains or losses are taken to the statement of financial activities.

h) Fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is calculated with reference to original cost less their residual values over their expected useful lives at the following annual rates:

Computer Equipment	-	33% Straight Line
Fixtures and Fittings	-	15% Straight Line
Motor Vehicles	-	20% Straight Line

i) Stocks

Stocks are valued at the lower of cost and net realisable value.

Stock comprises of branded clothing used for events which has a negligible resale value due to the branding. On that basis, stocks have been fully written off in the FY2025 accounts.

j) 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.

k) Creditors

Trade and other creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

l) Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

m) Financial instruments

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Impairment for financial assets

Financial assets are assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

DEBRA Ireland

Notes to the financial statements

For the financial year ended 31 March 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

m) Financial instruments (continued)

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

Financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

5. INCOME FROM FUNDRAISING

	2025 Unrestricted €	2025 Restricted €	2025 Total €	2024 Unrestricted €	2024 Restricted €	2024 Total €
Fundraising events	344,305	-	344,305	230,046	-	230,046
Donated funds	2,166,518	236,977	2,403,495	1,035,431	335,021	1,370,452
Donated services and goods	35,187	-	35,187	31,200	-	31,200
Events by supporters	129,410	-	129,410	123,700	-	123,700
Grants – restricted	-	24,250	24,250	-	23,499	23,499
	2,675,420	261,227	2,936,647	1,420,377	358,520	1,778,897

Grant monies include the following:

Grant	Purpose	Term	Total Awarded	2025 €	2024 €	
Health Service Executive (CHO1)	National Lottery	Respite	1 year	1,875	1,875	-
Health Service Executive (CHO2)	National Lottery	Respite	1 year	4,000	4,000	4,000
Health Service Executive (CHO4)	National Lottery	Respite	1 year	-	-	6,000
Health Service Executive (CHO5)	National Lottery	Respite	1 year	2,000	2,000	3,000
Health Service Executive (CHO6)	National Lottery	Respite	1 year	5,000	5,000	5,000
Health Service Executive (CHO7)	National Lottery	Respite	1 year	5,000	5,000	650
Health Service Executive (CHO8)	National Lottery	Respite	1 year	6,375	6,375	4,500
The Department of Rural and Community Development	Community and Voluntary Energy Support Scheme	Energy Costs	1 year	-	-	349
				24,250	23,499	

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

6. INCOME FROM INVESTMENTS

	2025 €	2024 €
Interest receivable	<u>59,285</u>	<u>28,844</u>

7. INCOME FROM OTHER ACTIVITIES

	2025 €	2024 €
VAT compensation scheme	12,107	6,483
Membership fees	180	-
	<u>12,287</u>	<u>6,483</u>

8. EXPENDITURE ON RAISING FUNDS

	2025 Unrestricted €	2025 Restricted €	2025 Total €	2024 Unrestricted €	2024 Restricted €	2024 Total €
Fundraising events	90,290	-	90,290	67,108	-	67,108
Donated funds	205,698	-	205,698	161,271	-	161,271
Events by supporters	12,414	-	12,414	2,071	-	2,071
Other fundraising expenses	22,802	-	22,802	12,320	-	12,320
	<u>331,204</u>	-	<u>331,204</u>	<u>242,770</u>	-	<u>242,770</u>

DEBRA Ireland

Notes to the financial statements

For the financial year ended 31 March 2025

9. EXPENDITURE ON CHARITABLE ACTIVITIES

	2025 Unrestricted Designated	2025 Unrestricted General	2025 Restricted	2025 Total	2024 Unrestricted Designated (as restated)	2024 Unrestricted General (as restated)	2024 Restricted (as restated)	2024 Total (as restated)
	€	€	€	€	€	€	€	€
Patient support	-	319,321	121,657	440,978	-	244,179	215,496	459,675
Research	115,638	210,560	84,000	410,198	193,150	144,182	116,447	453,779
Advocacy	141,420	172,431	3,550	317,401	-	115,403	74,116	189,519
Fundraising	-	682,245	20,000	702,245	-	664,384	-	664,384
General support costs	-	23,256	18,615	41,871	-	30,056	349	30,405
	257,058	1,407,813	247,822	1,912,693	193,150	1,198,204	406,408	1,797,762

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

10. STAFF NUMBERS AND COSTS

	2025 €	2024 €
Salaries	858,863	860,821
Social welfare costs	95,719	95,128
Other – retirement benefit costs	37,877	36,888
	<u>992,459</u>	<u>992,837</u>

The average monthly number of persons who received emoluments during the financial year, analysed by category, was as follows:

	2025 No.	2024 No.
Patient support, research and advocacy	5	6
Fundraising, marketing and communications	7	8
Management, governance and general support	3	3
	<u>15</u>	<u>17</u>

The number of employees whose emoluments for the financial year fall within the following bands are as follows:

	2025 No.	2024 No.
€70,000 – €79,999	3	-
€80,000 – €89,999	-	-
€90,000 – €99,999	-	-
€100,000 - €109,999	1	1
€110,000 - €119,999	-	-

Emoluments include salaries and all employee benefits.

Key management personnel

The cost to the Company (including employer PRSI) of remunerating the 7 members of the Senior Management Team (2024: 6 members) for planning, directing and controlling the charity is €530,300 (2024: €482,127).

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

11. PENSION COSTS

The Company operates a defined contribution group PRSA pension scheme in respect of its employees, which is independently administered. This scheme is operated on the basis of defined contributions by reference to current salaries which are charged to the statement of financial activities in the year in which they become payable. The charge for the year amounted to €37,877 (2024: €36,888) and the amount payable at 31 March 2025 was €8,190 (2024: €8,321).

12. DIRECTORS' EMOLUMENTS

The Directors serve on the Board in a voluntary capacity and receive no fees or remuneration for time spent in carrying out these duties. Relevant expenses, such as travel and subsistence costs, are reimbursable. There were no reimbursements in the current financial year (2024: Nil).

13. SURPLUS/DEFICIT FOR THE FINANCIAL YEAR

Surplus/(deficit) is stated after charging:

	2025	2024
	€	€
Depreciation of tangible assets	6,876	5,595
Auditor's remuneration (audit services only)	13,530	13,530
Operating leases – land and building	44,500	44,500

14. TAXATION

The charity has been granted charitable exemption by the Revenue Commissioners and is a registered charity with the Charities Regulatory Authority with charity registration number 20021726.

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

15. TANGIBLE ASSETS

	Computer Equipment	Furniture & Fittings	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 April 2024	29,557	8,392	6,500	44,449
Additions	6,495	2,030	-	8,525
Disposals	(13,186)	(1,540)	(6,500)	(21,226)
At 31 March 2025	<u>22,866</u>	<u>8,882</u>	<u>-</u>	<u>31,748</u>
Depreciation				
At 1 April 2024	20,679	2,924	3,902	27,505
Charge for the financial year	5,314	1,239	323	6,876
Depreciation on disposals	(13,186)	(1,540)	(4,225)	(18,951)
At 31 March 2025	<u>12,807</u>	<u>2,623</u>	<u>-</u>	<u>15,430</u>
Net Book Values				
At 31 March 2025	<u>10,059</u>	<u>6,259</u>	<u>-</u>	<u>16,318</u>
At 31 March 2024	<u>8,878</u>	<u>5,468</u>	<u>2,598</u>	<u>16,944</u>

16. STOCKS

	2025	2024
	€	€
Merchandise stock	<u>-</u>	<u>12,619</u>

Stock comprises of branded clothing used for events which has a negligible resale value due to the branding. On that basis, stocks have been fully written off in the FY2025 accounts.

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Notes to the financial statements For the financial year ended 31 March 2025

17. DEBTORS

	2025	2024
	€	€
Trade debtors	8,639	44,107
Prepayments	64,594	17,374
Income receivable	4,044	8,654
	<u>77,277</u>	<u>70,135</u>

18. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash at bank and in hand	<u>3,798,901</u>	<u>2,889,966</u>

19. CREDITORS Amounts falling due within one year

	2025	2024
	€	(as restated) €
Trade creditors	87,966	73,833
Accruals	814,320	703,784
Deferred income (Note 20)	54,683	42,647
PAYE/PRSI/USC	22,992	21,187
	<u>979,961</u>	<u>841,451</u>

Trade creditors are payable at various dates in the next 3 months in accordance with the suppliers' usual and customary terms.

PAYE/PRSI/USC is payable monthly in arrears in line with tax authority guidelines.

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Notes to the financial statements For the financial year ended 31 March 2025

20. DEFERRED INCOME

	Balance at 31 March 2024 €	Received 2025 €	Statement of Financial Activity 2025 €	Balance at 31 March 2025 €
HSE EB Outreach nursing grant	16,963	-	-	16,963
Future fundraising events	15,684	27,719	(15,683)	27,720
EB training & education funding	10,000	-	-	10,000
Total	42,647	27,719	(15,683)	54,683

In respect of prior year:

	Balance at 31 March 2023 €	Received 2024 €	Statement of Financial Activity 2024 €	Balance at 31 March 2024 €
HSE EB Outreach nursing grant	16,963	-	-	16,963
Future fundraising events	20,475	15,684	(20,475)	15,684
EB training & education funding	14,000	10,000	(14,000)	10,000
Research funding	6,340	-	(6,340)	-
Total	57,778	25,684	(40,815)	42,647

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Notes to the financial statements For the financial year ended 31 March 2025

21. PRIOR PERIOD ADJUSTMENT – RESERVES

Prior period adjustment

Management have identified a prior period adjustment whereby it was previously determined that performance conditions existed in certain grant agreements, resulting in no constructive obligation at the year end to fulfil the agreement. It is noted that these amounts were disclosed as financial commitments. The entity had previously disclosed committed funding of €217,500 as at 31 March 2024 which now have been removed from Note 23 and recognised within the Statement of financial position.

Management completed a detailed review during the year of all existing grant commitments. Following this review and based on their knowledge of entity's intention to honour the agreements determined that there are no performance conditions within the aforementioned grant agreements. The liability, therefore should be recognised for the full amount of the grant offered as of the grant agreement date. It was determined that this adjustment should be corrected in the 2025 financial statements. Due to this adjustment, management have recognised an increased provision, as well as a corresponding update to expenditure and reserves in the current and prior year financial statements. Details with regards to the adjustment to same are included in the tables below.

Statement of financial position	As previously stated 31 March 2023 €	Effect of accumulated change €	As restated 31 March 2023 €	As previously stated 31 March 2024 €	Effects in change of reserves 31 March 2024 €	As restated 31 March 2024 €
Creditors: amounts falling due within one year	577,703	229,836	807,539	623,957	217,494	841,451
Net current assets	2,590,634	(229,836)	2,360,798	2,348,763	(217,494)	2,131,269
Net assets	2,604,357	(229,836)	2,374,521	2,365,707	(217,494)	2,148,213
General funds	1,663,093	(229,836)	1,433,257	1,665,481	(217,494)	1,447,987
Total Funds	2,604,357	(229,836)	2,374,521	2,365,707	(217,494)	2,148,213

DEBRA Ireland

Notes to the financial statements

For the financial year ended 31 March 2025

21. PRIOR PERIOD ADJUSTMENT – RESERVES (continued)

Statement of financial activities	As previously stated 31 March 2024	Effects in change of reserves 31 March 2024	As restated 31 March 2024
	€	€	€
Unrestricted general charitable activities	1,810,104	(12,342)	1,797,762
Total expenditure (Deficit) for the financial year before transfers	2,052,874	(12,342)	2,040,532
	(238,650)	12,342	(226,308)
Fund balances at beginning of financial year	2,604,357	(229,836)	2,374,521
Fund balances at end of financial year	2,365,707	(217,494)	2,148,213

22. STATEMENT OF FUNDS AND ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Balance 31 March 2024 (as restated) €	Income €	Expenditure €	Transfer €	Balance 31 March 2025 €
Patient and family care	65,536	181,227	(162,822)	-	83,941
Research funding	5,840	80,000	(85,000)	-	840
Restricted funds	71,376	261,227	(247,822)	-	84,781
Research	528,850	-	(257,058)	243,208	515,000
Patient and family care	100,000	-	-	-	100,000
Fundraising initiatives	-	-	-	150,000	150,000
Unrestricted Designated Funds	628,850	-	(257,058)	393,208	765,000
Unrestricted General funds	1,447,987	2,746,992	(1,739,017)	(393,208)	2,062,754
	2,148,213	3,008,219	(2,243,897)	-	2,912,535

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

22. STATEMENT OF FUNDS AND ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted Designated €	Unrestricted General €	Restricted €	Total €
Balance 31 March 2025	765,000	2,062,754	84,781	2,912,535
Represented By:				
Tangible assets	-	16,318	-	16,318
Current assets	765,000	2,969,280	141,897	3,876,177
Current liabilities	-	(922,844)	(57,116)	(979,960)
	765,000	2,062,754	84,781	2,912,535

In respect of the prior year:

	Balance 31 March 2023 (as restated) €	Income (as restated) €	Expenditure (as restated) €	Transfer (as restated) €	Balance 31 March 2024 (as restated) €
Patient and family care	112,384	242,764	(289,612)	-	65,536
Research funding	6,880	115,407	(116,447)	-	5,840
Government CVESS	-	349	(349)	-	-
Restricted funds	119,264	358,520	(406,408)	-	71,376
Research	722,000	-	(193,150)	-	528,850
Patient and family care	100,000	-	-	-	100,000
Unrestricted Designated Funds	822,000	-	(193,150)	-	628,850
Unrestricted General funds	1,433,257	1,455,704	(1,440,974)	-	1,447,987
	2,374,521	1,814,224	(2,040,532)	-	2,148,213

	Unrestricted Designated (as restated) €	Unrestricted General (as restated) €	Restricted (as restated) €	Total (as restated) €
Balance 31 March 2024	628,850	1,447,987	71,376	2,148,213
Represented By:				
Tangible assets	-	16,944	-	16,944
Current assets	628,850	2,077,910	265,960	2,972,720
Current liabilities	-	(646,867)	(194,584)	(841,451)
	628,850	1,447,987	71,376	2,148,213

DEBRA Ireland

Notes to the financial statements For the financial year ended 31 March 2025

23. FINANCIAL COMMITMENTS

The minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	€	€
Land and building		
Due within one year	44,500	44,500
Between one and five years	46,450	90,950
	<u>90,950</u>	<u>135,450</u>

Debra Ireland had no capital commitments or contingencies for the year ended 31 March 2025 (2024: €Nil).

24. RELATED PARTY TRANSACTIONS

The Company's governing documents require a majority of the board of directors to be patient representatives and as such, certain directors or families of directors, are eligible to apply for EB Community Care grants.

Total EB Community Care grants advanced to directors or families of directors, during the financial year amounted to €70,562 (2024: €23,202). No payment (2024: €2,211) was made to the child of a director for work completed during and internship with Debra Ireland.

25. POST REPORTING DATE EVENTS

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

26. COMPANY STATUS

This is a Company limited by guarantee and accordingly has no share capital. In the event of the Company being wound up, each member is liable to an amount not exceeding €1.00.

27. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 04/09/25