

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

**Lillis Egan O Beirn & Co.,
Chartered Accountants and Statutory Auditors
Mill House,
10 Mill Street,
Galway.**

**Company Number: 229589
Charity Number: 11909
Charities Regulatory Authority Number: 20033781**

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

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DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Michael Curley Mary Halpin Phyllis Heduan (Resigned 3 March 2025) John Moloney Jennifer Corbett Nickola Murphy Ken Farragher (Appointed 21 May 2025) Aoife Murphy Anthony Ryan Barry McNally (Resigned 28 May 2025)
Company Secretary	Mary Halpin
Charity Number	11909
Charities Regulatory Authority Number	20033781
Company Registration Number	229589
Registered Office and Principal Address	Unit 5 Liosban Industrial Estate Tuam Road Galway
Auditors	Lillis Egan O Beirn & Co., Chartered Accountants and Statutory Auditors Mill House, 10 Mill Street, Galway.
Principal Bankers	Bank of Ireland Mainguard Street Galway Athenry Credit Union Ltd Old Church Street Athenry Galway
Solicitors	Kilfeather & Co The Halls, Quay Street, Galway

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines.

In this report the directors of DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA present a summary of its purpose, governance, activities and finances for the financial year 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Review of operations:

Our project worker continues to offer part time programmes in an effort to maintain/increase Probation Service referrals. The full-time programme is running as per the last number of years. Attendance has been impacted by changes to the ETB Trainee Payment System introduced in October 2023 by SOLAS. The company has requested the reversal of these changes.

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

Principal Activity

The company is a non profit making organisation with its activities consisting of the training and counselling of youths.

Mission, Objectives and Strategy

Mission Statement

To reduce offending behaviour, increase pro-social attitude and promote safe integration into own community, while providing space for related services through improved inter-agency co-operation.

Structure, Governance and Management

Structure

Dochas Don Oige Teoranta is a company limited by guarantee governed by its Constitution. It is registered as a charity with the Charities Regulatory Authority. The manager makes the day to day decisions, the board of directors make decisions on issues outside of day to day matters. The members are represented by the private sector; educational department; department of justice, home affairs and migration and other voluntary individuals.

Existing members of the company agree to contribute €1.27 in the event of the charity winding up.

Financial Results

At the end of the financial year the company had gross assets of €138,044 (2024 - €109,628) and gross liabilities of €90,755 (2024 - €52,020). The net assets of the company have decreased by €(10,319).

Principal Risks and Uncertainties

The company continues to rely on Government grants on a quarter to quarter year to year basis, this is how it has been for many years. The company requires the continued and ongoing financial support from the Department of Justice, Home Affairs and Migration in order to fund its activities. There is no indication that any funding may be withdrawn, however commitment to financial support is never a certainty from one year to the next.

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

Directors and Secretary

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

Michael Curley
Mary Halpin
Phyllis Heduan (Resigned 3 March 2025)
John Moloney
Jennifer Corbett
Nickola Murphy
Ken Farragher (Appointed 21 May 2025)
Aoife Murphy
Anthony Ryan
Barry McNally (Resigned 28 May 2025)

The secretary who served throughout the financial year was Mary Halpin.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Post Balance Sheet Events

The Probation Service confirmed the funding allocation of €292,000 for 2026 on 30th January 2026.

The lease renewal which was due to be concluded in December 2025 has yet to be finalised.

The company has received a certificate of approval as a Day Centre under section 118 of the Children Act 2001.

Part of Quarter 1 2026 grant was received in December 2025.

The Auditors

The auditors, Lillis Egan O Beirn & Co., (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 5, Liosban Industrial Estate, Tuam Road, Galway.

Approved by the Board of Directors on 20th March 2026 and signed on its behalf by:

Aoife Murphy
Director

Nickola Murphy
Director

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

The directors confirm that they have complied with the above requirements in preparing the financial statements.

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

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

Approved by the Board of Directors on 20th March 2026 and signed on its behalf by:

Aoife Murphy
Director

Nickola Murphy
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Margaret Connaughton
for and on behalf of
LILLIS EGAN O BEIRN & CO.,
Chartered Accountants and Statutory Auditors
Mill House,
10 Mill Street,
Galway.

20th March 2026

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2025

	Notes	Restricted Funds 2025 €	Total Funds 2025 €	Restricted Funds 2024 €	Total Funds 2024 €
Incoming Resources					
Voluntary Income	5.1	500	500	2,173	2,173
Charitable activities					
▪ Grants from government	5.2	290,495	290,495	305,085	305,085
Other income	5.3	750	750	-	-
Total incoming resources		291,745	291,745	307,258	307,258
Resources Expended					
Charitable activities	6.1	302,064	302,064	302,762	302,762
Net incoming/outgoing resources before transfers		(10,319)	(10,319)	4,496	4,496
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		(10,319)	(10,319)	4,496	4,496
Reconciliation of funds:					
Total funds beginning of the year	19	57,608	57,608	53,112	53,112
Total funds at the end of the year		47,289	47,289	57,608	57,608

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 20th March 2026 and signed on its behalf by:

Aoife Murphy
Director

Nickola Murphy
Director

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2025

	Statement of Financial Activities	2025 €	2024 €
Gross income	Unrestricted funds	-	
	Restricted funds	<u>291,745</u>	
		<u>291,745</u>	<u>307,258</u>
Total income		291,745	307,258
Total expenditure		(302,064)	(302,762)
Net income/(expenditure)		(10,319)	<u>4,496</u>

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Directors on 20th March 2026 and signed on its behalf by:

Aoife Murphy
Director

Nickola Murphy
Director

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	12	<u>53,887</u>	<u>66,649</u>
Current Assets			
Debtors	13	9,408	8,999
Cash at bank and in hand	14	<u>74,749</u>	<u>33,980</u>
		<u>84,157</u>	<u>42,979</u>
Creditors: Amounts falling due within one year	15	<u>(20,005)</u>	<u>(20,940)</u>
Net Current Assets		<u>64,152</u>	<u>22,039</u>
Total Assets less Current Liabilities		<u>118,039</u>	<u>88,688</u>
Grants and deferred income	17	<u>(70,750)</u>	<u>(31,080)</u>
Total Net Assets		<u><u>47,289</u></u>	<u><u>57,608</u></u>
Funds			
Restricted trust funds		<u>47,289</u>	<u>57,608</u>
Total funds	19	<u><u>47,289</u></u>	<u><u>57,608</u></u>

Approved by the Board of Directors on 20th March 2026 and signed on its behalf by:

Aoife Murphy
Director

Nickola Murphy
Director

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		(10,319)	4,496
Adjustments for:			
Depreciation		13,456	11,895
		<u>3,137</u>	<u>16,391</u>
Movements in working capital:			
Movement in debtors		(409)	(494)
Movement in creditors		(935)	2,859
		<u>1,793</u>	<u>18,756</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(694)	(18,020)
Cash flows from financing activities			
Grants and deferred income		39,670	(49,394)
Net increase/(decrease) in cash and cash equivalents		40,769	(48,658)
Cash and cash equivalents at the beginning of the year		33,980	82,638
Cash and cash equivalents at the end of the year	14	<u>74,749</u>	<u>33,980</u>

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA is a company limited by guarantee incorporated in Ireland. The registered office of the company is Unit 5, Liosban Industrial Estate, Tuam Road, Galway which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on a performance basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

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

Expenditure on long leasehold property	4% Straight line
Fixtures, fittings and equipment	15% Straight line

The company has a 25 year lease of the business premises created on 12th December 2000. Renewal discussions continue.

Debtors

Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation

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

The company has charitable status and is exempt from taxation.

Grants and deferred income

The company applies the performance model for the recognition and measurement of government grants as per SORP. A grant is classified as either a grant relating to revenue or a grant relating to assets. Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Capital grants that impose specified future performance conditions on the recipient is recognised in income only when the performance conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability and usually referred to as deferred income.

3. GOING CONCERN

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The company continues to rely on Government grants on a quarter to quarter year to year basis, this is how it has been for many years. The company requires the continued and ongoing financial support from the Department of Justice, Home Affairs and Migration in order to fund its activities. There is no indication that any funding may be withdrawn, however, commitment to financial support is never a certainty from one year to the next.

The Probation Service confirmed the funding allocation of €292,000 for 2026 on 30th January 2026. Part of 2026's first quarter's grant was received in December 2025. The accounts have been prepared on the going concern basis. There is no indication that any funding will be withdrawn, however the company would not ordinarily have commitment to the following years financial funding and therefore there can be no certainty as to 2027 financial support.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

5. INCOME

5.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Donations and legacies	-	500	500	2,173
	=====	=====	=====	=====
5.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Grants from governments and other co-funders:				
Government grant	-	290,495	290,495	305,085
	=====	=====	=====	=====
5.3 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Room rental	-	750	750	-
	=====	=====	=====	=====

6. EXPENDITURE

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6.1 CHARITABLE ACTIVITIES		Support Costs €	2025 €	2024 €
	Operation of centre and youth services	24,642	24,642	31,521
	Rent and rates	57,066	57,066	56,383
	Wages and salaries	160,200	160,200	157,531
	Administrative expenses	60,156	60,156	57,327
		302,064	302,064	302,762
6.2 SUPPORT COSTS		Charitable Activities €	2025 €	2024 €
	General office and operating costs	136,280	136,280	141,447
	Salaries, wages and related costs	160,200	160,200	157,531
	Audit fees	3,075	3,075	3,095
	Governance Costs 6	1,820	1,820	-
	Accountancy services	689	689	689
		302,064	302,064	302,762
7. ANALYSIS OF SUPPORT COSTS		Basis of Apportionment	2025 €	2024 €
	General office and operating costs		136,280	141,447
	Salaries, wages and related costs		160,200	157,531
	Audit fees		3,075	3,095
	Governance Costs 6	Governance	1,820	-
	Accountancy services	Governance	689	689
			302,064	302,762
8. NET INCOMING RESOURCES			2025 €	2024 €
Net Incoming Resources are stated after charging/(crediting):				
	Depreciation of tangible assets		13,456	11,895
	Auditor's remuneration: - audit services		3,075	3,095
9. INVESTMENT AND OTHER INCOME			2025 €	2024 €
	Sundry income		750	-

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Administration and other	2	2
Management	1	1
	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>
The staff costs comprise:	2025	2024
	€	€
Wages and salaries	138,012	135,532
Social security costs	15,418	15,075
Pension costs	6,770	6,924
	<u>160,200</u>	<u>157,531</u>
	<u>160,200</u>	<u>157,531</u>

11. EMPLOYEES AND REMUNERATION

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2025 Number of Employees	2024 Number of Employees
€60,000-€70,000	1	1
	<u>1</u>	<u>1</u>

12. TANGIBLE FIXED ASSETS

	Expenditure on long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2025	31,796	68,518	100,314
Additions	-	694	694
	<u>31,796</u>	<u>69,212</u>	<u>101,008</u>
At 31 December 2025	31,796	69,212	101,008
	<u>31,796</u>	<u>69,212</u>	<u>101,008</u>
Depreciation			
At 1 January 2025	7,709	25,956	33,665
Charge for the financial year	3,229	10,227	13,456
	<u>10,938</u>	<u>36,183</u>	<u>47,121</u>
At 31 December 2025	10,938	36,183	47,121
	<u>10,938</u>	<u>36,183</u>	<u>47,121</u>
Net book value			
At 31 December 2025	<u>20,858</u>	<u>33,029</u>	<u>53,887</u>
	<u>20,858</u>	<u>33,029</u>	<u>53,887</u>
At 31 December 2024	24,087	42,562	66,649
	<u>24,087</u>	<u>42,562</u>	<u>66,649</u>

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

12.1 TANGIBLE FIXED ASSETS PRIOR FINANCIAL YEAR

	Expenditure on long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2024	31,796	73,406	105,202
Additions	-	18,020	18,020
Disposals	-	(22,908)	(22,908)
	<u>31,796</u>	<u>68,518</u>	<u>100,314</u>
At 31 December 2024	31,796	68,518	100,314
Depreciation			
At 1 January 2024	4,480	40,198	44,678
Charge for the financial year	3,229	8,666	11,895
On disposals	-	(22,908)	(22,908)
	<u>7,709</u>	<u>25,956</u>	<u>33,665</u>
At 31 December 2024	7,709	25,956	33,665
Net book value			
At 31 December 2024	<u><u>24,087</u></u>	<u><u>42,562</u></u>	<u><u>66,649</u></u>
At 31 December 2023	<u><u>27,316</u></u>	<u><u>33,208</u></u>	<u><u>60,524</u></u>
13. DEBTORS		2025	2024
		€	€
Prepayments and accrued income		<u><u>9,408</u></u>	<u><u>8,999</u></u>
14. CASH AND CASH EQUIVALENTS		2025	2024
		€	€
Cash and bank balances		<u><u>74,606</u></u>	<u><u>33,661</u></u>
Cash equivalents		<u><u>143</u></u>	<u><u>319</u></u>
		<u><u>74,749</u></u>	<u><u>33,980</u></u>
15. CREDITORS		2025	2024
Amounts falling due within one year		€	€
Taxation and social security costs (Note 16)		<u><u>9,906</u></u>	<u><u>10,615</u></u>
Other creditors		<u><u>3,471</u></u>	<u><u>3,424</u></u>
Accruals		<u><u>6,628</u></u>	<u><u>6,901</u></u>
		<u><u>20,005</u></u>	<u><u>20,940</u></u>
16. TAXATION AND SOCIAL SECURITY		2025	2024
		€	€
Creditors:			
PAYE / PRSI		<u><u>9,906</u></u>	<u><u>10,615</u></u>

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

17. GRANTS AND DEFERRED INCOME	2025	2024
	€	€
At 1 January 2025	45,005	94,399
Increase/(Decrease) in financial year	39,670	(49,394)
At 31 December 2025	84,675	45,005
Amortisation		
At 1 January 2025	(13,925)	(13,925)
Net book value		
At 31 December 2025	70,750	31,080
At 1 January 2025	31,080	80,474

Additional funding from the Probation Service was received as follows:

- €70,750 of the first quarters grant for 2026 was received in December 2025.

18. RESERVES	2025	2024
	€	€
At the beginning of the year	57,608	53,112
(Deficit)/Surplus for the financial year	(10,319)	4,496
At the end of the year	47,289	57,608

19. FUNDS		
19.1 RECONCILIATION OF MOVEMENT IN FUNDS	Restricted Funds	Total Funds
	€	€
At 1 January 2024	53,112	53,112
Movement during the financial year	4,496	4,496
At 31 December 2024	57,608	57,608
Movement during the financial year	(10,319)	(10,319)
At 31 December 2025	47,289	47,289

19.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance	Income	Expenditure	Transfers	Balance
	1 January			between	31 December
	2025			funds	2025
	€	€	€	€	€
Restricted funds					
Government grants	51,295	290,495	302,064	-	39,726
Donations	6,313	1,250	-	-	7,563
Total funds	57,608	291,745	302,064	-	47,289

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

19.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Restricted trust funds	53,887	85,333	(20,005)	(70,750)	48,465
Unrestricted general funds	-	-	(1,176)	-	(1,176)
	<u>53,887</u>	<u>85,333</u>	<u>(21,181)</u>	<u>(70,750)</u>	<u>47,289</u>

20. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.27

21. CAPITAL COMMITMENTS

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

22. POST-BALANCE SHEET EVENTS

The Probation Service confirmed the funding allocation of €292,000 for 2026 on 30th January 2026.

The lease renewal which was due to be concluded in December 2025 has yet to be finalised.

The company has received a certificate of approval as a Day Centre under section 118 of the Children Act 2001.

Part of Quarter 1 2026 grant was received in December 2025.

23. GOVERNMENT GRANTS

Current Funding:

The Department of Justice, Home Affairs and Migration through the Probation Service provided current funding in the amount of €283,000 in 2025 (€283,000:2024). This is an annual grant and paid in accordance with the terms of the funding agreement. The grant name is Community Project Funding and its purpose is for service provision and charitable activity.

Additional funding from the Probation Service was received in 2025 as follows:

- €70,750 of the first quarter grant for 2026 was received in December 2025.
- €8,490 was received in once off funding towards increased operational utility costs in 2024. The funding was used for operational expenditure in 2024 and 2025 (€995: 2024; €7,495 2025).

Grant income not expended and whose conditions permit them to be allocated towards 2026 expenditure is treated as deferred income at the end of the financial year.

Restrictions:

The grant is restricted as per the items and conditions of the annual funding agreement.

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Grant taken to income in the period	<u>290,495</u>
Grant cash received in the period (47166.67+70750*4)	330,167
Opening balance cost of living increase 2024 deferred to 2025	7,495
Opening balance, Q1 grant 2025 received in 2024	23,583
Closing balance Q1 grant 2026 received in 2025	(70,750)
Total taken to income	<u>290,495</u>
Current funding	283,000
Opening balance cost of living increase 2024 deferred to 2025	<u>7,495</u>
Total taken to income	<u>290,495</u>

24. TAX CLEARANCE

The company is compliant with relevant tax circulars including circulars 44/2006 "Tax Clearance Procedures Grants, subsidies and similar type payments".

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 20th March 2026

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2025

	2025 €	2024 €
Income		
Donations	500	2,173
Government grant	283,000	305,085
Other grant income	7,495	-
	<u>290,995</u>	<u>307,258</u>
Expenses		
Wages and salaries	138,012	135,532
Social security costs	15,418	15,075
Staff defined contribution pension costs	6,770	6,924
Staff training	179	643
Recreation and education	7,789	11,226
Materials for workshop	831	637
Foodstuffs and kitchen utensils	524	1,369
Rent payable	56,000	56,000
Rates	1,066	383
Insurance	10,575	10,382
Light and heat	13,900	15,473
Cleaning	8,034	7,360
Repairs and maintenance	6,412	8,525
Printing, postage and stationery	1,781	1,383
Telephone	3,439	3,962
Computer costs	3,407	2,844
Motor and taxi expenses	1,952	1,747
Mini bus & transport expenses	3,270	3,190
Legal and professional	1,820	-
Accountancy	689	689
Auditor's remuneration	3,075	3,095
Bank charges	212	211
Health and safety	1,781	2,381
General expenses	123	420
Subscriptions	1,549	1,416
Depreciation	13,456	11,895
	<u>302,064</u>	<u>302,762</u>
Miscellaneous income		
Sundry income	750	-
	<u>(10,319)</u>	<u>4,496</u>

**DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA
SUPPLEMENTARY INFORMATION**

Outcomes & Achievements for 2025

Full Time Programmes:

	Trainees	Probation Service Referrals	JLO Referrals	EWO Referrals	Self-Referrals
Level 3	11	5	6	0	0
Level 4	7	0	5	0	2

QQI Awards Achieved:

Level 3

Modules	
Communications	1
Career Preparation	1
Maths	1
Computer Literacy	1
Art & Design	1

Level 4

Modules	
Maths	1
Information Technology	2
Personal Effectiveness	2
Work Experience	2
Computer Applications	1
Woodcraft	2
Communications	2
Textiles	2
Level 4 Full Award	2

Manual Handling Course (Full Time Trainee) x 1

**DOCHAS DON OIGE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA
SUPPLEMENTARY INFORMATION**

Part Time Programmes:

Course	Date	Referred	Attended	Completed
Woodwork	May -July	8	3	2
Woodwork	August - December	9	2	2
Woodburning	May - July	9	4	3
Red Cross Culture of Non-Violence & Peace	April	9	9	9
Print Making	March - May	7	7	3
Literacy & Personal Effectiveness	March – April	4	0	0
Driver Theory Practice	January - December	13	9	3 sat test 2 passed
Cookery	March	5	4	1
Computer Literacy	June – July	3	2	1
CV Prep & Job/Further ed application	January - October	5	5	3 secured job interviews 2 secured places in further education
Intro to Barbering	March – May	4	3	2
Manual Handling	February	1	1	1
Safe Pass	February	1	1	1
Consent Education	October	1	1	1

