Company Registration Number: 381973
Charities Regulatory Authority Number: 20055080

EPIC Empowering People in Care CLG

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

EPIC Empowering People in Care CLG

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EPIC Empowering People in Care CLG
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Edel O'Connor Aidan Stacey (Resigned 30 April 2026) Ciara Merrigan (Appointed 10 September 2025) Mary Emer Larkin Bernard Kennedy Barry O'Sullivan (Resigned 7 August 2025) Jonathan McShane (Appointed 5 June 2025) Maeve Doyle Conor Brophy
Chairperson	Maeve Doyle (resigned 29-April-2026) Conor Brophy (appointed 29-April 2026)
Company Secretary	Bernard Kennedy (Appointed 29 April 2026) Aidan Stacey (Resigned 29 April 2026)
Charities Regulatory Authority Number	20055080
Company Registration Number	381973
Registered Office and Principal Address	7 Red Cow Lane Smithfield Dublin 7 D07 KX52 Ireland
Auditors	Whelan Dowling & Associates Chartered Accountants & Statutory Audit Firm Unit 1+4, Block 1 Northwood Court Santry Dublin 9
Principal Bankers	Allied Irish Banks plc 7/12 Dame Street Dublin 2 Ireland

EPIC Empowering People in Care CLG
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 Accounts 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), effective 1 January 2019.

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

The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of EPIC Empowering People in Care CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. EPIC Empowering People in Care CLG subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Governance Code

The charity 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 applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

Principal Activity
EPIC (Empowering People In Care) is an organisation that advocates with, and on behalf of all young people with care experience in State Care.

Mission, Objectives and Strategy

Mission Statement
To champion the rights of care-experienced children and young people, ensure their voices inform the policy and practice that affects their lives and cultivate a care aware society.

Objectives
Our Vision
A society where every child in the care system is valued, respected and heard.

Strategy
EPIC adopted new Strategic Plan in 2022 (Strategic Plan 2022-2027) working to five key goals:

01 Providing quality, effective and independent rights-based advocacy directly to care-experienced children and young people to age 26.
02 Ensuring the voices of our Care Community are heard where it matters.
03 Producing agenda-setting policy and research that is informed by lived experiences.
04 Raising awareness, educating and campaigning for transformational change in society.
05 Being a vibrant, well governed and resourced organisation.

EPIC reports to the Board on a quarterly basis on progress against agreed KPIs (Key Performance Indicators). EPIC will conduct a formal review of progress in 2026.

Structure, Governance and Management

Structure
EPIC Empowering People in Care is a company limited by guarantee and a registered charity, EPIC Empowering People in Care complies with its Constitution, the relevant company legislation and the Charity Regulatory Authority's regulations.

EPIC Empowering People in Care CLG is governed by it's Board of Directors.

Governance
The Board is responsible for the Vision, Mission and Strategy of EPIC; they approve strategy, structure, annual plans and budgets of the organisation and strive to ensure that it is effective and accountable. There were five formal board meetings in 2025. The Board delegates day-to-day operations to the Chief Executive. The Board has constituted three sub-committees of the Board to support their ongoing evaluation and monitoring of risks and accountability.

The Board is seeking to improve its governance standards through interacting with leading governance practitioners, as well as its peers and funders. It regularly reviews governance structures to ensure suitability for the organisation's size.

In 2018, the Charities Regulatory Authority took on responsibility for establishing the standards for good corporate governance for charities and in November 2018, it published a new Charities Governance Code (the Code) with which all charities (including EPIC) must be compliant. A formal annual review of the Charities Governance Code is embedded on our annual governance work programme.

Formal Board meetings attendance
Formal Board meetings attendance

Conor Brophy	4 out of 5 meetings
Maeve Doyle	5 out of 5 meetings
Ciara Merrigan	3 out of 3 meetings
Bernard Kennedy	5 out of 5 meetings
Jonathan McShane	2 out of 3 meetings
Barry O'Sullivan	2 out of 3 meetings
Aidan Stacey	3 out of 5 meetings
Mary Emer Larkin	3 out of 5 meetings
Edel O'Connor	4 out of 5 meetings

Review of Activities, Achievements and Performance
EPIC has three core strands of work, our National Advocacy Service, Youth Engagement and Participation, and Knowledge Transformation, including our Education Project.

National Advocacy Service
Our national Advocacy Service works directly with children and young people in foster care, relative foster care, residential care, special care, and youth detention. We also work with young people in aftercare services and anyone with care experience, up to the age of 26.
EPIC Advocates support children and young people to understand their rights, and make sure that their voice is heard in conversations about their care.

The Advocacy Service conducted 1046 advocacy cases in 2025 (975 in 2024). As the demand for the service continues to grow, we note that the cases are becoming more complex in nature. This also reflects the challenges faced by the Corporate Parent, Tusla, the Child and Family Agency.
This service is funded by Tusla, The Child and Family Agency.

Youth Engagement and Participation
EPIC is committed to empowering children and young people to have their views heard and considered, as we believe they have the power to influence change locally and nationally. Children and Young People are supported to participate in public and policy dialogue on care issues; to engage in projects and activities; to build positive visibility of the care-experienced community; and to learn new skills and benefit from peer support.

We do this through a number of programmes, including:

- The EPIC Care Community, a space for children and young people in care, aftercare, or with care experience to connect for fun, and growth, as well as opportunities for action by working on projects and campaigns.

- EPIC Youth Councils, representative groups of young people with care experience who advise EPIC and national stakeholders on issues and themes of concern to children and young people in care.
- Training and empowerment for children and young people involved in EPIC programmes including the Leadership for Life programme.
- Youth Work programmes in Special Care.

Members of the Care Community and EPIC Youth Council members participated, presented or spoke at some key events last year including: Care Day, Pride, participation in discussion panels at conferences on education and disabilities.

Knowledge Transformation
Our research and national policy advocacy work form key elements of our Knowledge Transformation programme. This work is informed directly by our National Advocacy Service and Youth Engagement activities as well as the wider care experienced population and the people who work with them.

Research
During the year we launched two key research projects. The first, funded by IHREC (Irish Human Rights and Equality Commission) is in respect of Experiences of state care amongst children and young people who have sought international protection. The second, funded by TU Dublin is in respect of an exploratory study on Care-Experienced Student's Educational Journey.
In addition, a number of the EPIC Council members participated in other research projects or sat on the advisory panels.

Policy
EPIC continues to work to influence and impact national policy and decision makers to bring about positive change to the care system, to inform new legislation, to raise awareness of the issues raised by the children and young people with care experience. We do this by:
- Preparing submissions and policy briefings,
- Hosting seminars, conferences and similar events to share the knowledge and experiences gained through delivery of our services,
- Attending relevant policy events, seminars and conference,
- Monitoring media and parliamentary questions,
- Using media as a means of awareness-raising and engagement with the general public.

Education Project
In 2025 EPIC launched the Take Care toolkit. As part of a pilot to implement the toolkit, ten schools were invited to propose a "Care Champion" and to participate in a series of workshops and collaborations to support the development of a programme to implement the toolkit in all schools across the country.

Financial Review
The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

The directors are satisfied with the level of retained reserves at the year end. The directors are continuing to work towards having a level of reserves to support the organisation in a time of reduced funding including but not limited to the payment of redundancies should this be required.

Funding received was spent for the purposes for which it had been granted.

Financial Results
At the end of the financial year the charity had gross assets of €1,651,519 (2024 - €1,847,787) and gross liabilities of €988,200 (2024 - €1,218,716). The net assets of the charity have increased by €34,248.

Principal Risks and Uncertainties
EPIC Empowering People in Care is aware of the dual nature of risk: the likelihood of an adverse event and the consequences if such an event were to happen. EPIC is also aware of its dual nature as a company limited by guarantee and that of a body founded for charitable purposes.

EPIC's policy on risk has a number of components. Firstly, EPIC seeks to avoid entering any risky liabilities; and where a proposal necessarily involving some risk is considered appropriate EPIC seeks to minimize the risk.

Secondly, where it has been determined to enter a project involving some risk, EPIC seeks to ensure, so far as is practicable and appropriate, that it is covered against the risk, whether by insurance or otherwise. The degree of risk is monitored as the project proceeds and where necessary adjustments are made considering changes in the degree of risk or the consequences.

Financial Risk
The Board carries responsibility for the financial viability of the company.
The core funding continues to come from the Child and Family Agency, Tusla and this commitment is a key element of the financial sustainability of the company.
In common with all companies operating in Ireland in this sector, the company faces increasing pressures to source ongoing philanthropic or other funding to continue the activities which support our core work. The company is continuing to exercise caution in its commitments until each element of funding is sourced and confirmed.

The organisation is actively working on increasing reserves to cover potential loss of funding and costs associated with such an occurrence. We have made some progress in this regard, but it remains a focus for the Board of Directors.

Future Developments
The directors are not expecting to make any significant changes in the nature of the activities in the near future.

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

Edel O'Connor
Aidan Stacey (Resigned 30 April 2026)
Ciara Merrigan (Appointed 10 September 2025)
Mary Emer Larkin
Bernard Kennedy
Barry O'Sullivan (Resigned 7 August 2025)
Jonathan McShane (Appointed 5 June 2025)
Maeve Doyle
Conor Brophy

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The members of EPIC Empowering People In Care Limited are the current Board of Directors.

The secretaries who served during the financial year were;

Bernard Kennedy (Appointed 29 April 2026)
Aidan Stacey (Resigned 29 April 2026)

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. EPIC Empowering People in Care CLG subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)
- Charities Governance Code

Lorum Ipsum

Events after the Balance Sheet date
Post year end there are no events or activities which would have a significant impact on the activities or finances of the company.

Taxation Status
The company, as a charity, is not liable to corporation tax. The company is registered with the Charities Regulatory Authority (reference number 20055080) and with the Revenue Commissioners (reference number CHY15742).

Political donations
The company does not take a position on political parties or their manifestos. No political donations are made by the company.

Payment of Creditors
The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

The Auditors
The auditors, Whelan Dowling & Associates, (Chartered Accountants & Statutory Audit Firm) 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 7 Red Cow Lane, Smithfield, Dublin 7, D07 KX52.

Approved by the Board of Directors on 9 September 2026 and signed on its behalf by:

Conor Brophy
Chairperson

Bernard Kennedy
Director

EPIC Empowering People in Care CLG

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 charity as at the financial year end date and of the net income or expenditure of the charity 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 charity will continue in operation.

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

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity 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 charity 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 charity's auditor in connection with preparing the auditor's report) of which the charity'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 charity's auditor is aware of that information.

Approved by the Board of Directors on 9 September 2026 and signed on its behalf by:

Conor Brophy
Chairperson

Bernard Kennedy
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of EPIC Empowering People in Care CLG

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of EPIC Empowering People in Care CLG ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an 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 Charity as at 31 December 2025 and of its surplus 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 charity 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 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 charity'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 EPIC Empowering People in Care CLG

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 charity 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 9, 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 charity'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 charity 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 charity'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 charity'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 charity 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 EPIC Empowering People in Care CLG

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Darren Carrick ACA
for and on behalf of
WHELAN DOWLING & ASSOCIATES
Chartered Accountants & Statutory Audit Firm
Unit 1+4, Block 1,
Northwood Court,
Santry,
Dublin 9.

9 September 2026

EPIC Empowering People in Care CLG
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Charitable activities							
- Grants & contracts	**5.1**	**14,131**	**1,987,124**	**2,001,255**	115	1,797,776	1,797,891
Other trading activities	**5.2**	**200**	**-**	**200**	200	-	200
Other income	**5.3**	**5,721**	**5,000**	**10,721**	7,346	5,000	12,346
Total income		**20,052**	**1,992,124**	**2,012,176**	7,661	1,802,776	1,810,437
Expenditure							
Charitable activities	**6.1**	**1,395**	**1,976,532**	**1,977,927**	-	1,796,409	1,796,409
Net income/(expenditure)		**18,657**	**15,592**	**34,249**	7,661	6,367	14,028
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**18,657**	**15,592**	**34,249**	7,661	6,367	14,028
Reconciliation of funds:							
Total funds beginning of the year	**19**	**215,693**	**413,377**	**629,070**	208,032	407,011	615,043
Total funds at the end of the year		**234,350**	**428,969**	**663,319**	215,693	413,378	629,071

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

EPIC Empowering People in Care CLG
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	**12**	**292,457**	304,827
Current Assets			
Debtors	**13**	**15,437**	13,836
Cash at bank and in hand	**14**	**1,343,625**	1,529,124
		1,359,062	1,542,960
Creditors: Amounts falling due within one year	**15**	**(978,305)**	(1,203,821)
Net Current Assets		**380,757**	339,139
Total Assets less Current Liabilities		**673,214**	643,966
Grants	**16**	**(9,895)**	(14,895)
Total Net Assets		**663,319**	629,071
Funds			
Restricted funds		**428,969**	413,378
General fund (unrestricted)		**234,350**	215,693
Total funds	**19**	**663,319**	629,071

Approved by the Board of Directors and authorised for issue on 9 September 2026 and signed on its behalf by

Conor Brophy
Chairperson

Bernard Kennedy
Director

EPIC Empowering People in Care CLG
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**34,248**	14,028
Adjustments for:			
Gains and losses on investments		**279**	-
Depreciation		**17,934**	16,840
Interest receivable and similar income		**(846)**	(846)
Amortisation of capital grants received		**(5,000)**	(5,000)
		46,615	25,022
Movements in working capital:			
Movement in debtors		**(1,601)**	(1,237)
Movement in creditors		**(225,516)**	302,805
Cash (used in)/generated from operations		**(180,502)**	326,590
Cash flows from investing activities			
Interest received		**846**	846
Payments to acquire tangible assets		**(11,775)**	(17,021)
Receipts from disposal of tangible assets		**6,211**	-
Receipts from sales of investments		**(279)**	-
Net cash used in investment activities		**(4,997)**	(16,175)
Net (decrease)/increase in cash and cash equivalents		**(185,499)**	310,415
Cash and cash equivalents at the beginning of the year		**1,529,124**	1,218,709
Cash and cash equivalents at the end of the year	**14**	**1,343,625**	1,529,124

1. GENERAL INFORMATION

EPIC Empowering People in Care CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is 7 Red Cow Lane, Smithfield, Dublin 7, D07 KX52, Ireland 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.

Statement of compliance
The financial statements of the charity 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".

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

● General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
● Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Voluntary income or capital is included in the Statement of Financial Activities when the charity 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 charity 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 an accruals basis.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:
- Costs of generating funds comprises the costs associated with attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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:

Land and buildings freehold	2% Straight line
Fixtures, fittings and equipment	12.5% Straight line

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Creditors
Creditors with no stated interest rate and payable within one year are recorded at transaction price. Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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.

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

Grants
Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of income and retained earnings at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of income and retained earnings in the same period as the related expenditure.

Foreign currencies
The financial statements are prepared in Euro (€) which is the functional currency of the charity. Foreign currency transactions are recorded in Euro at the rate ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the balance sheet date. The resulting gains and losses are dealt with in the Statement of Financial Activities.

Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an 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.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. The judgements, estimates and assumptions used in the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from these estimates, and the effect of any change in estimates will be adjusted in the financial statements when they become reasonably determinable.

Judgements, estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under these circumstances.

Estimation uncertainty
Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Estimating useful lives of tangible assets
The company estimates the useful lives of its tangible assets based on the period over which the assets are expected to be available for use. The company reviews annually the estimated useful live of tangible assets based on factors that include asset utilisation, internal technical evaluation, technological changes, environmental and anticipated use of the assets tempered by related industry benchmark information. It is possible that future results of operations could be materially affected by changes in the company's estimates brought about by changes in the factors mentioned.

Recoverability of debtors
The company has made judgements when assessing the impairment of its debtors. Outstanding balances have been grouped on the basis of similar risk characteristics such as past-due status, and impairment has been reviewed with reference to historical loss experience updated for current conditions.

4. GOING CONCERN

The company made a surplus of €34,249 in the year ended 31 December 2025 and had net assets in the sum of €663,319.

The directors are monitoring their bank position carefully. To date, there is no indication that there will be funding cuts imposed on the charity. The directors have continued to monitor projects closely to ensure there is no deficit in funding.

The directors have assessed a period of 12 months form the date of approving the financial statements with regard the appropriateness of the going concern assumption in preparing the financial statements. The directors are confident that they will have the necessary funds to meet its current and future obligations to third parties and consequently the financial statements are prepared on the going concern basis of accounting.

EPIC Empowering People in Care CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

5. INCOME
5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				
National Care Day (DCEDIY)	**-**	**9,015**	**9,015**	12,976
America Ireland Funds	**-**	**1,217**	**1,217**	-
Childrens Rights Alliance	**-**	**1,466**	**1,466**	6,280
5 Nations 1 Voice Alliance	**10,635**	**(933)**	**9,702**	496
Tusla, Child & Family Agency Core Funding	**-**	**1,595,817**	**1,595,817**	1,532,903
TESS (Tusla Education Support Service)	**-**	**134,663**	**134,663**	91,297
Oberstown Campus	**-**	**25,719**	**25,719**	24,390
Atlantic Philanthropies Funding	**-**	**4,200**	**4,200**	-
Donations	**1,350**	**8,100**	**9,450**	365
Know Your Rights to Care (DCEDIY)	**-**	**11,666**	**11,666**	1,472
Corporate Donations	**2,146**	**5,307**	**7,453**	5,278
Refunded Employer Pension Contributions	**-**	**-**	**-**	4,302
IHREC Research Grant	**-**	**9,873**	**9,873**	7,803
Legal clinics	**-**	**14,800**	**14,800**	14,800
Dublin City Council - Participation	**-**	**300**	**300**	-
Technological University Dublin	**-**	**46,112**	**46,112**	12,000
SCSIP & West YEN	**-**	**27,291**	**27,291**	162
TUSLA - DNE SEA	**-**	**15,356**	**15,356**	9,125
TUSLA - DML SEA	**-**	**71,320**	**71,320**	74,242
Irish Youth Foundation	**-**	**2,733**	**2,733**	-
Tusla West & Mid-West	**-**	**3,102**	**3,102**	-
	14,131	**1,987,124**	**2,001,255**	1,797,891

5.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Training and consultations income	**200**	**-**	**200**	200

5.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Rent	**4,875**	**-**	**4,875**	6,500
Amortisation of Capital Reserve	**-**	**5,000**	**5,000**	5,000
Bank Interest	**846**	**-**	**846**	846
	5,721	**5,000**	**10,721**	12,346

6. EXPENDITURE
6.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Expenditure on charitable activites	**-**	**-**	**1,956,011**	**1,956,011**	1,757,540
Governance Costs (Note 6.2)	**-**	**-**	**21,916**	**21,916**	38,869
	-	**-**	**1,977,927**	**1,977,927**	1,796,409

EPIC Empowering People in Care CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6.2 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Governance Costs	-	-	**21,916**	**21,916**	38,869

6.3 SUPPORT COSTS	Charitable Activities €	Governance Costs €	2025 €	2024 €
Direct Support	**444,845**	-	**444,845**	270,680
Governance	-	**21,916**	**21,916**	38,869
Staff	**1,511,166**	-	**1,511,166**	1,486,860
	1,956,011	**21,916**	**1,977,927**	1,796,409

7. ANALYSIS OF SUPPORT COSTS

	2025 €	2024 €
Direct Support	**444,845**	270,680
Governance	**21,916**	38,869
Staff	**1,511,166**	1,486,860
	1,977,927	1,796,409

8. INCOME

The whole of the income is attributable to the principal activity of the company wholly undertaken in Ireland.

9. NET INCOME

	2025 €	2024 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**17,934**	16,840
Deficit on foreign currencies	**501**	94
Auditor's remuneration:		
- audit services	**6,270**	4,920
Amortisation of grants	**(5,000)**	(5,000)

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
Advocacy Administrator	**1**	1
Advocacy Officers	**10**	9
CEO	**1**	1
Communications Manager	**1**	1
Communications Officer	**1**	-
COO	**1**	1
Digital Media Officer	**1**	1
Education Projecct Manager	**1**	1
Finance Officer	**1**	1
Operations Assistant (temp contract)	**1**	1
Regional Advocacy Manager	**2**	2
Research & Policy Manager	**1**	1
Research & Policy Officers (part time)	**1**	1
Youth Engagement and Participation Lead	**1**	2
Youth Engagement and Participation Senior Coordina	**1**	1
Youth Engagement and Participation Workers	**2**	-
	27	24

The staff costs comprise:	**2025 €**	2024 €
Wages and salaries	**1,312,645**	1,223,850
Social security costs	**145,804**	135,024
Pension costs	**52,717**	51,137
	1,511,166	1,410,011

11. EMPLOYEE BENEFITS

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 to €70,000	**4**	4
€70,000 to €80,000	**1**	2
€80,000 to €90,000	**-**	1
€90,000 to €100,000	**1**	-

EPIC Empowering People in Care CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025	324,195	92,839	417,034
Additions	-	11,775	11,775
Disposals	(5,700)	(3,266)	(8,966)
At 31 December 2025	318,495	101,348	419,843
Depreciation			
At 1 January 2025	62,552	49,655	112,207
Charge for the financial year	6,256	11,678	17,934
On disposals	-	(2,755)	(2,755)
At 31 December 2025	68,808	58,578	127,386
Net book value			
At 31 December 2025	**249,687**	**42,770**	**292,457**
At 31 December 2024	261,643	43,184	304,827

13. DEBTORS

	2025	2024
	€	€
Trade debtors	**9,148**	8,026
Prepayments	**6,289**	5,810
	15,437	13,836

14. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	**1,343,625**	1,529,124

15. CREDITORS

Amounts falling due within one year	2025	2024
	€	€
Payments received on account	**2,656**	3,133
Trade creditors	**19,943**	21,387
Taxation and social security costs	**32,379**	31,870
Other creditors	**64,731**	43,122
Accruals	**149,448**	149,501
Deferred Income	**709,148**	954,808
	978,305	1,203,821

16. GRANTS RECEIVABLE

	2025 €	2024 €
Capital grants received and receivable		
At 1 January 2025	**14,895**	19,895
Amortisation		
Amortised in financial year	**(5,000)**	(5,000)
Net book value		
At 31 December 2025	**9,895**	14,895

17. INFORMATION RELATING TO GRANTS

Agency	**TUSLA**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Advocacy, Justice and Human Rights
Purpose of the Grant	To deliver a national advocacy service for children and young people with care experience, to support care-experienced children and young people to participate in public and policy dialogue on care issues; To conduct research and policy work focusing on knowledge exchange with policy makers and practitioners on the situation and experiences of children and young people in care and aftercare.
Term	Annual
Total Fund	Grants taken to income in the period - €1,595,817 The cash received in the period - €1,715,124
Expenditure	€1,595,817
Fund deferred or due at financial year end	€165,183
Capital Grant	€47,011 (deferred from 2021)
Restriction on use	Programme delivery; Salaries, Programme Costs & Direct Overheads. Grants received for Section 56 payments are restricted to relevant payments.

Agency	**DCEDIY**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Support of National Care Day events
Purpose of the Grant	To support the activities and events of National Care Day
Term	Once off
Total Fund	€9,015
Expenditure	€9,015
Fund deferred or due at financial year end	€Nil
Capital Grant	€Nil
Restriction on use	Yes - National Care Day programme delivery
Agency	**TESS (Tusla Education Support Service)**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Education Project
Purpose of the Grant	To develop supports for teachers in dealing with children and young people in care and with care experience
Term	1 year
Total Fund	Grants taken to income in the year - €134,663
Expenditure	€134,663
Fund deferred or due at financial year end	€Nil
Capital Grant	€Nil
Restriction on use	Programme delivery: Programme Costs
Agency	**IHREC**
Public Body	Irish Human Rights and Equality Commission
Grant Programme	Research: Progressing the Rights of children and youth with disabilities in the care system and aftercare
Purpose of the Grant	To support the research into rights of children and young people with disabilities in the care system and aftercare
Term	2025
Total Fund	€9,873
Expenditure	€8,264
Fund deferred or due at financial year end	€Nil
Restriction on use	Programme delivery: Programme Costs

Agency	**TUSLA**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Legal Clinics with Community Law & Mediation
Purpose of the Grant	To Support the provision of legal clinics to children and young people in care and with care experience
Term	Annual
Total Fund	Grants taken to income in the period - €14,800
Expenditure	€14,800
Fund deferred or due at financial year end	€Nil
Capital Grant	€Nil
Restriction on use	Programme delivery: Programme Costs

Agency	**TUSLA**
Government Department	Dublin Mid Leinster TUSLA CFA
Grant Programme	Special Emergency Arrangements
Purpose of the Grant	Children and young people in Special Emergency Arrangements in this area are aware of and have access to an independent advocacy service
Term	Annual
Total Fund	€65,346 annually
Taken to income in the year	€71,320
Fund deferred or due at financial year end	€8,915
Capital Grant	No
Restriction on use	Programme delivery: Programme Costs

Agency	**TUSLA**
Government Department	Dublin North East TUSLA CFA
Grant Programme	Special Emergency Arrangements
Purpose of the Grant	Children and young people in Special Emergency Arrangements in this area are aware of and have access to an independent advocacy service
Term	Annual
Total Fund	€32,434
Fund deferred or due at financial year end	€17,078
Taken to income in the year	€15,356
Capital Grant	No
Restriction on use	Yes - programme costs

Agency	**TUSLA**
Government Department	Tusla West & Mid-West TUSLA CFA
Grant Programme	Special Emergency Arrangements
Purpose of the Grant	Children and young people in Special Emergency Arrangements in this area are aware of and have access to an independent advocacy service.
Term	Annual
Total Fund	€30,000
Fund deferred or due at financial year end	€26,898
Taken to income in the year	€3,102
Capital Grant	No
Restriction on use	Yes - programme costs

18. RESERVES

	Funds	Capital Reserve	Total
	€	€	€
At the beginning of the year	419,071	210,000	629,071
Surplus for the financial year	34,248	-	34,248
At the end of the year	**453,319**	**210,000**	**663,319**

EPIC Empowering People in Care CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

19. FUNDS

19.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	208,032	407,011	615,043
Movement during the financial year	7,661	6,367	14,028
At 31 December 2024	215,693	413,378	629,071
Movement during the financial year	18,657	15,592	34,249
At 31 December 2025	**234,350**	**428,969**	**663,319**

19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Gains and losses €	Balance 31 December 2025 €
Restricted funds						
Restricted	413,378	1,992,124	1,976,253	-	(279)	428,969
Unrestricted funds						
Unrestricted General	215,693	20,052	1,395	-	-	234,350
Total funds	**629,071**	**2,012,176**	**1,977,648**	**-**	**(279)**	**663,319**

19.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Restricted funds	292,457	1,124,712	**(978,305)**	**(9,895)**	428,969
Unrestricted general funds	-	234,350	**-**	**-**	234,350
	292,457	**1,359,062**	**(978,305)**	**(9,895)**	**663,319**

20. STATUS

The charity is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

21. CAPITAL COMMITMENTS

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

22. CONTINGENT LIABILITIES

Funding received from Atlantic Philanthropies and Tony Ryan Trust and other organisations may become repayable if the organisation ceases to operate and does not complete the projects for which funding was received.

23. RELATED PARTY TRANSACTIONS

The charities trustees are the directors who served during the year. No trustee received any remuneration during the year. Travel costs amounting to €Nil (2024: €Nil) were reimbursed to trustees.

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024: €Nil).

EPIC Empowering People in Care CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

24. POST-BALANCE SHEET EVENTS

The Board of EPIC Empowering People In Care have considered the impact on the organisation of the events subsequent to the balance sheet date. The Board state that following their review, EPIC Empowering People In Care have no current going concern issues and expect the Charity to remain viable and solvent for the foreseeable future.

25. KEY MANAGEMENT

The key management personnel comprises of the CEO. The total gross salary of the key management personnel were €94,664 the Employer PRSI contributions duirng the year totalled €10,578. The CEO participated in the company's defined contribution pension scheme. The company made employer contributions of 3% during the year, total €2,761. In the comparative period there was a vacancy in the CEO post between July and November.

The charity's trustees are the directors who served during the year.

26. EMPLOYEE BENEFITS

The company contributes to an employee pension scheme for participating employees. The amount recognised in the income and expenditure was €52,717 (31 December 2024 - €51,137).

27. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 9th September 2026.

EPIC EMPOWERING PEOPLE IN CARE CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

EPIC Empowering People in Care CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income		**2,001,455**	1,798,091
Charitable activities and other expenses	**1**	**(1,977,649)**	(1,796,409)
		23,806	1,682
Miscellaneous income and changes in investments	**2**	**10,442**	12,346
Net surplus		**34,248**	14,028

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2025

	2025	2024
	€	€
Expenses		
Wages and salaries	**1,312,645**	1,223,850
Social security costs	**145,804**	135,024
Staff defined contribution pension costs	**52,717**	51,137
Staff training and supervision	**17,292**	16,071
Temporary staff costs	**-**	60,573
Programme delivery	**144,104**	77,368
Recruitment	**2,852**	1,455
Rent payable	**32,975**	26,358
Service charges	**23,983**	23,032
Insurance	**7,918**	9,459
Software support and development	**39,238**	20,293
Web development and support	**-**	14,414
Light and heat	**10,792**	10,094
Health and safety	**5,852**	6,801
Repairs and maintenance	**2,200**	6,177
Printing, postage and stationery	**35,037**	4,810
Promotional material	**1,935**	1,433
Telephone	**13,978**	12,158
Computer costs	**14,223**	8,161
Travelling and subsistence	**81,514**	57,273
Fundraising	**-**	93
Consultancy fees	**5,264**	5,924
Auditor's/Independent Examiner's remuneration	**6,270**	4,920
Bank charges	**611**	658
Surplus/deficit on exchange	**501**	94
Canteen	**657**	437
Staff welfare	**-**	205
Security - alarms	**-**	324
General expenses	**1**	(2)
Subscriptions	**1,352**	975
Depreciation	**17,934**	16,840
	1,977,649	1,796,409

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME AND CHANGES IN INVESTMENTS

for the financial year ended 31 December 2025

	2025	2024
	€	€
Miscellaneous Income and Changes in Investments		
Rent receivable - other income	**4,875**	6,500
Amortisation of capital grants received	**5,000**	5,000
Bank Interest	**846**	846
(Loss)/gain on disposal of investments	**(279)**	-
	10,442	12,346