Company registration number: 397125
Charity Regulator number: 20061555

Cloyne Diocesan Youth Services CLG

Financial statements

for the financial year ended 31 December 2025

Cloyne Diocesan Youth Services CLG

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Cloyne Diocesan Youth Services CLG

Directors and other information

Directors	Cindy O'Shea Timothy O'Callaghan (Resigned 3 September 2025) Richard Dempsey (Resigned 3 September 2025) Barry Linehan Emma Brennan Sean Ryan Cormac Nyhan Ciara Mary O'Gorman (Appointed 3 September 2025)
Secretary	Barry Linehan
Company number	397125
Charity Revenue number	CHY 16840
CRA number	20061555
Registered office	Mallow Community Youth Centre New Road Mallow Co Cork
Business address	Mallow Community Youth Centre New Road Mallow Co Cork
Auditor	Carmody Kelly & Associates Ltd Kilrush Road Ennis Co Clare
Accountants	CSC Partners Innovate Limerick Cecil Street Limerick

Directors and other information (continued)

Bankers	Bank of Ireland Bank Place Mallow Co Cork

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2025.

Reference and administrative details

The organisation is a charitable company with a registered office at Mallow Community Centre, New Road, Mallow, Co. Cork. The companies registered number is 397125. The company is registered with the Charity Regulator, number 20061555.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity number CHY 16840 and is registered with the Charities Regulatory Authority. The charity has a total of 6 directors.

The names of the persons who at any time during the financial year were directors of the company are as follows:

Cindy O'Shea
Timothy O'Callaghan (Resigned 3 September 2025)
Richard Dempsey (Resigned 3 September 2025)
Barry Linehan
Emma Brennan
Sean Ryan
Cormac Nyhan
Ciara Mary O'Gorman (Appointed 3 September 2025)

In accordance with the Constitution, the directors shall serve a term of four years. All the Directors shall retire from office at the end of their first four-year term, but may be appointed for no more than one further four-year term.

Principal activities

The principal activity of the company is to provide community based youth services with an emphasis on the disadvantaged and to assist their spiritual, emotional and social growth.Cloyne Diocesan Youth Services CLG collaborates with statutory, community and local bodies, leveraging funding to provide services to young people, families, and communities. Its work is instrumental in achieving positive outcomes for young people and families. The charity is committed to delivering services that reflect best practice models and approaches and contribute to the development of national policy and practice.

Development and performance

The company has improved its peformanace in the year and with the aid of sound financial management and the support of both its staff and volunteers the company generated a net surplus in movement in funds for the year amounting to €32,133. (2024: Deficit €203,595).

Assets and liabilities and financial position

At the end of the year the company has assets of €1,257,443 (2024: €1,438,170) and liabilities of €584,060 (2024: €796,920). The net assets of the company have increased by €32,133 (2024: (€203,595)) however the Directors are satisfied with the level of retained reserves at the year end.

Principal risks and uncertainties

The Directors/Trustees have identified the key risks and uncertainties that the Charity faces. These include:

- The risk of a decrease in the level of donations and statutory funding receivable and

- The potential increase in compliance requirements in accordance with company, charity, health and safety, taxation and other legislation.

The Charity mitigates these risks as follows:
- The Charity continually monitors the level of activity, prepares and monitors its budgets targets and projections.
- The Charity is continuously in negotiations with State funders to ensure that future funding can be reliably estimated and used against budgeted expenditure and also to highlight future funding needs.
- The Charity proactivity seeks funding on a continuous basis to enable it to address the current and emerging needs of service users and the costs associated with meeting their needs.
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis and anticipates the potential demand on the organisation.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the youth centres.

Likely future developments
The Directors/Trustees are not expecting to make any significant changes in the nature of the charity in the near future.

Dividends
The company does not pay dividends as it is a company limited by guarantee.

Events after the end of the reporting period
There were no significant events affecting the charity after the balance sheet date.

Structure, governance and management
The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding two Euro (€2). The charity was founded under a Memorandum of Association/Constitution which established the objects and powers of the charitable company and is governed under its Articles of Association/ Constitution and managed by a Board of Directors/Trustees. There is clear division of responsibility at the company with the Board retaining control over major policy decisions. The Board of Directors/Trustees retain overall responsibility for the strategic development of the company in close liaison with the executive officers. The Board would continuously be in discussions throughout the year.

Accounting records
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Mallow Community Youth Centre, New Road, Mallow, Co. Cork.

Relevant audit information
In the case of each of the persons who are directors at the time this report is approved in accordance with section 330 of Companies Act 2014:
- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Carmody Kelly & Associates Ltd, Statutory Audit Firm, Kilrush Road, Ennis, Co Clare will continue in office.

This report was approved by the board of directors on 10 June 2026 and signed on behalf of the board by:

Cindy O'Shea
Director

Barry Linehan
Director

Independent auditor's report to the members of Cloyne Diocesan Youth Services CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Cloyne Diocesan Youth Services CLG (the 'company') for the financial year ended 31 December 2025 which comprise of the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Funds and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of the Standard.

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 profit 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 prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 18 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 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies 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.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 the management either intends to liquidate the company or to cease operations, or has 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.

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.

John Carmody

For and on behalf of
Carmody Kelly & Associates Ltd
Chartered Accountants Ireland and Statutory Audit Firm
Kilrush Road
Ennis
Co Clare

10 June 2026

Cloyne Diocesan Youth Services CLG

Profit and loss account
Financial year ended 31 December 2025

	Note	2025 €	2024 €
Income	4	3,569,578	3,001,652
Administrative expenses		(3,546,269)	(3,214,071)
Other operating income		8,824	8,824
(Deficit)/Surplus for the financial year		32,133	(203,595)

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 12 to 24 form part of these financial statements.

Cloyne Diocesan Youth Services CLG

Balance sheet
As at 31 December 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	10	166,032		137,427	
			166,032		137,427
Current assets					
Debtors	12	88,371		17,768	
Cash at bank and in hand		1,003,040		1,282,975	
		1,091,411		1,300,743	
Creditors: amounts falling due within one year	13	(560,244)		(764,280)	
Net current assets			531,167		536,463
Total assets less current liabilities			697,199		673,890
Creditors: amounts falling due after more than one year	14		(23,816)		(32,640)
Net assets			673,383		641,250
Reserves					
Other reserves	19		31,778		31,778
Surplus and deficit account	19		641,605		609,472
Total funds			673,383		641,250

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

These financial statements were approved by the Board of Directors/Trustees on 10 June 2026 and authorised for issue on 10 June 2026. They are signed on behalf of the board by:

Cindy O'Shea
Director

Barry Linehan
Director

The notes on pages 12 to 24 form part of these financial statements.

Cloyne Diocesan Youth Services CLG

Statement of changes in funds
Financial year ended 31 December 2025

	Other reserves	Profit and loss account	**Total**
	€	€	€
At 1 January 2024	31,778	813,067	844,845
Profit/(loss) for the financial year		(203,595)	(203,595)
Total comprehensive income for the financial year	-	(203,595)	(203,595)
At 31 December 2024 and 1 January 2025	31,778	609,472	641,250
Profit/(loss) for the financial year		32,133	32,133
Total comprehensive income for the financial year	-	32,133	32,133
At 31 December 2025	31,778	641,605	673,383

1. General information

The company is a company limited by shares and is a public benefit entity registered in Ireland. The address of the registered office is Mallow Community Youth Centre, New Road, Mallow, Co Cork and its company registration number is 84938.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102, and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

Given the level of net funds the company holds the directors/trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income

All incoming resources are included in the profit and loss account when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is recognised on an accruals basis, as the related expenses are incurred.
- Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.
- Investment income is included when receivable.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Taxation
No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consoidation Act 1997. Charity Number CHY 16840.

Tangible assets
Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Motor Vehicles, Fixtures & Fittings and Plant & Machinery are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	- Fully depreciated and still in use
Fittings fixtures and equipment	- 15% straight line
Motor vehicles	- 12.5% straight line
Computer Equipment	- 33.33% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Fully depreciated Tangible Fixed Assets are retained in the cost and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income and expenditure account.

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at their fair value in Income and Expenditure account where there is a reasonable assurance that the grant will be received and the Company has complied with all attached conditions.

The entity recognises grants using the accruals model.

Grants received where the Company has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within Creditors and accruals) and released to income when all attached conditions have been complied with.

Revenue Grants are credited to income so as to match them with the expenditure to which they relate.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cash flow statement exemption
The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Cash and cash equivalents
Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and other debtors
Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

Creditors and accruals
Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors and accruals are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund Accounting
The following funds are operated by the Charity

Restricted Funds
Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors/trustees. Such purposes are within the overall aims of the charity.

Unrestricted Funds
Unrestricted Funds represent amounts which are expendable at the discretion of the Directors/Trustees in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

4. Income

Income arises from:

	2025	2024
	€	€
Cork Education & Training Board - UBU	636,869	563,865
Dept. of Children, Disability & Equality - Youth Services Grant	148,901	124,965
Dept of Justice, Home Affairs & Migration - Youth Diversion Project	643,375	589,593
Dept. of Foreign Affairs & Trade - Irish Aid	54,206	18,509
EPP Erasmus Plus - Léargas Youth Exchange Project	168,162	79,918
Cork Education & Training Board - LTI	359,793	303,630
Pobal - Community Services Programme	129,372	106,551
Tusla	845,112	834,360
Cork County Council Grants	53,727	127,249
DSP Income	-	2,002
Miscellaneous Grant/Funder Income	76,946	67,154
Mallow Parish Grant	50,300	46,739
The Diocese of Cloyne Income	63,102	-
Room Hall Hire	129,778	93,405
Administration & Management Fee	139,613	-
Contributions from Participants	-	1,050
Miscellaneous Income	53,025	38,196
Donations	17,286	4,462
Interest Received	11	4
	3,569,578	3,001,652

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

5. Auditors remuneration

	2025	2024
	€	€
Audit of the financial statements	14,145	14,145

6. Directors remuneration

No members of the management committee received any remuneration during the year (2024: Nil)

No Director/Trustee 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)

7. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 55 (2024: 53).

	2025	2024
	Number	Number
CEO	1	1
Finance Manager	1	1
Project Manager	1	1
Centre Manager	3	3
Youth Worker	10	10
Administrative & Receptionist	5	4
Coordinators	17	17
Family Support Worker	15	14
Caretaker	2	2
	55	53

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	1,918,549	1,706,203
Social insurance costs	208,685	184,054
Other retirement benefit costs	53,600	40,742
	2,180,834	1,930,999

There was 1 employee (2024:1) whose total employee benefits (excluding employer pension costs) was greater than €60,000.

	2025	2024
Salary Range	**Number**	Number
€60,000 - €70,000	-	-
€70,000 - €80,000	-	-
€80,000 - €90,000	-	-
€90,000 - €100,000	1	1
	1	1

8. Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consoidation Act 1997. Charity Number CHY 16840.

9. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	609,472	813,067
(Deficit)/Surplus for the financial year	32,133	(203,595)
At the end of the financial year	641,605	609,472

10. Tangible assets

	Long leasehold property	Fixtures, fittings and equipment	Motor vehicles	Computer Equipment	**Total**
	€	€	€	€	€
Cost					
At 1 January 2025	118,636	308,136	84,300	200,146	711,218
Additions	-	45,032	-	22,279	67,311
At 31 December 2025	118,636	353,168	84,300	222,425	778,529
Depreciation					
At 1 January 2025	118,636	247,222	22,708	185,225	573,791
Charge for the financial year	-	18,495	10,538	9,673	38,706
At 31 December 2025	118,636	265,717	33,246	194,898	612,497
Carrying amount					
At 31 December 2025	-	87,451	51,054	27,527	166,032
At 31 December 2024	-	60,914	61,592	14,921	137,427

11. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	1,003,040	1,282,975
Bank overdrafts	(69)	(230)
	1,002,971	1,282,745

12. Debtors

	2025	2024
	€	€
Trade debtors	280	1,240
Other debtors	62,366	-
Prepayments	25,725	16,528
	88,371	17,768

13. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	69	230
Trade creditors	29,591	22,147
Other creditors including tax and social insurance	53,778	43,960
Accruals	16,603	15,925
Deferred income	460,203	682,018
	560,244	764,280

14. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Government Grant Amortised	23,816	32,640

15. Government grants amortised

The amounts recognised in the financial statements for government grants amortised are as follows:

	2025	2024
	€	€
Recognised in creditors:		
Deferred government grants due after more than one year	23,816	32,640
Recognised in other operating income:		
Government grants released to profit or loss	8,824	8,824

16. Deferred Income

	2025	2024
	€	€
Balance as at 1 January	682,018	413,108
Released to profit and loss account in the year	(452,321)	(413,108)
Income receivable in the year but deferred	230,506	682,018
Balance as at the 31 December	460,203	682,018

17. Government Grants

Government grants recognised as income in the year are as follows:

	2025 €
Cork Education & Training Board - UBU	636,869
Dept. of Children, Equality, Disability, Integration & Youth - Youth Services Grant	148,901
Dept of Justice, Home Affairs & Migration - Youth Diversion Project	643,375
Dept. of Foreign Affairs & Trade - Irish Aid	54,206
EPP Erasmus Plus - Léargas Youth Exchange Project	168,162
Cork Education & Training Board - LTI	359,793
Pobal - Community Services Programme	129,372
Pobal - Community Centres Investment Fund	21,155
Tusla	845,112
Cork County Council Grants	53,727
	3,060,672

Information in Relation to Circular 13/2014 for the financial year ended 31 December 2025

Name of Grantor:	**Cork Education & Training Board**
Name of Grant:	UBU Your Place, Your Space Scheme
Purpose of Grant:	Mainstream project funding delivery quality staff-led youth services in Cork
Total Grant Received:	€636,869
Term:	1 January 2025 to 31 December 2025
Amount of grant recorded as income:	€636,869
Amount of grant deferred:	€0
Amount of grant due:	€0
Expenditure:	€636,869
Restrictions:	Support for staff wages & operating costs
Capital Grant:	No
Employee €60,000 +:	0
Tax Clearance:	Yes

Name of Grantor:	**Department of Children, Equality, Disability, Integration & Youth**
Name of Grant:	The Youth Services Grant Scheme
Purpose of Grant:	Provides funding to youth organizations in Ireland that support the social and personal development of young people aged 10-24.
Total Grant Received:	€148,901
Term:	1 January 2025 to 31 December 2025
Amount of grant recorded as income:	€148,901
Amount of grant deferred:	€0
Amount of grant due:	€0
Expenditure:	€148,901
Restrictions:	Support for staff wages & operating costs
Capital Grant:	No

17. Government Grants continued

Employee €60,000 +:	0
Tax Clearance:	Yes

Name of Grantor:	**Department of Justice, Home Affairs & Migration**
Name of Grant:	Youth Diversion Project
Purpose of Grant:	Provides funding for crime prevention initiatives, which seek to divert young people who have become involved in crime/anti-social behaviour and to support wider preventative work within the community and with families at risk.
Total Grant Received:	€628,230
Term:	1 January 2025 to 31 December 2025
Amount of grant recorded as income:	€643,375
Amount of grant deferred:	€23,366
Amount of grant due:	€0
Expenditure:	€643,375
Restrictions:	Support for staff wages & operating costs
Capital Grant:	No
Employee €60,000 +:	0
Tax Clearance:	Yes

Name of Grantor:	**Department of Foreign Affairs & Trade**
Name of Grant:	Irish Aid
Purpose of Grant:	Provides funds to the increased accessibility, quality and effectiveness of global citizenship education in Ireland, and specifically to achieve the objectives.
Total Grant Received:	€50,850
Term:	1 May 2025 to 30 April 2026
Amount of grant recorded as income:	€54,206
Amount of grant deferred:	€28,134
Amount of grant due:	€0
Expenditure:	€54,206
Restrictions:	Support for staff wages & operating costs
Capital Grant:	No
Employee €60,000 +:	0
Tax Clearance:	Yes

Name of Grantor:	**EPP Erasmus Plus**
Name of Grant:	Léargas Youth Exchange Project
Purpose of Grant:	Provides funding accredited projects for youth mobility
Total Grant Received:	€111,120
Term:	1 June 2025 to 31 August 2026
Amount of grant recorded as income:	€168,162
Amount of grant deferred:	€62,219
Amount of grant due:	€0
Expenditure:	€152,094
Restrictions:	Support for travel & operating costs

17. Government Grants continued

Capital Grant:	No
Employee €60,000 +:	0
Tax Clearance:	Yes

Name of Grantor:	**Cork Education & Training Board**
Name of Grant:	Local Training Initiative
Purpose of Grant:	Provides funding for a community based training course, primarily for unemployed individuals aged between 18-35.
Total Grant Received:	€332,426
Term:	1 January 2025 to 31 December 2025
Amount of grant recorded as income:	€359,793
Amount of grant deferred:	€33,000
Amount of grant due:	€27,366
Expenditure:	€338,703
Restrictions:	Support for staff wages & operating costs
Capital Grant:	No
Employee €60,000 +:	0
Tax Clearance:	Yes

Name of Grantor:	**Department of Rural and Community Development (Pobal)**
Name of Grant:	Community Services Programme
Purpose of Grant:	Provides funding to support the management of two multi-purpose community centres, delivery of local amenities and community services.
Total Grant Received:	€129,662
Term:	1 January 2025 to 31 December 2025
Amount of grant recorded as income:	€129,372
Amount of grant deferred:	€8,063
Amount of grant due:	€0
Expenditure:	€129,372
Restrictions:	Support for staff wages & operating costs
Capital Grant:	No
Employee €60,000 +:	0
Tax Clearance:	Yes

Name of Grantor:	**Department of Rural and Community Development (Pobal)**
Name of Grant:	Community Centres Investment Fund
Purpose of Grant:	To fund the purchase and installation of solar panels and the purchase of a battery storage unit.
Total Grant Received:	€0
Term:	1 January 2025 to 31 March 2026
Amount of grant recorded as income:	€21,155
Amount of grant deferred:	€0
Amount of grant due:	€0
Expenditure:	€21,155

17. Government Grants continued

Restrictions:	Solar panels & battery storage unit purchase & installation.
Capital Grant:	Yes
Employee €60,000 +:	0
Tax Clearance:	Yes
Name of Grantor:	**Tusla**
Name of Grant:	Youth Support Worker Ukraine Creative Community Alternative Project Prevention, Partnership and Family Support Workplace Relations Commissions Additional Support
Purpose of Grant:	Provides funding to the charity for social workers, counselling and family support along with all salary and programmes to run the creative community alternative project.
Total Grant Received:	€726,243
Term:	1 January 2025 to 31 December 2025
Amount of grant recorded as income:	€845,112
Amount of grant deferred:	€218,107
Amount of grant due:	€0
Expenditure:	€884,219
Restrictions:	Support for staff wages & operating costs
Capital Grant:	No
Employee €60,000 +:	0
Tax Clearance:	Yes
Name of Grantor:	**Cork County Council**
Name of Grant:	Integration Grant MentWell Grant Minor Work Grant Global Youth Work Grant Christmas Programme Funding Mural Project Additional Funding
Purpose of Grant	Provides funding to the charity for services they provide in integrating migrants into local communities,, mental health and wellbeing, youth club services, global youth work programmes and the charities Christmas programme, mural project at the HUT and cost of living support.
Total Grant Received	€55,676
Term	1 January 2025 to 31 December 2025
Amount of grant recorded as income	€53,727
Amount of grant deferred	€4,990
Amount of grant due	€0
Expenditure:	€53,727
Restrictions	Support for project & operating costs
Capital Grant:	Yes - €6,950
Employee €60,000 +:	0
Tax Clearance:	Yes

18. Ethical standards

In common with many other businesses of our size and nature, we use our auditors to prepare and file secretarial documents and assist with the preparation of the financial statements.

19. Reserves

	Other reserves	Surplus & deficit reserves	Total
	€	€	€
At 1 January 2024	31,778	609,472	641,250
(Deficit)/Surplus for the financial year	-	32,133	32,133
At 31 December 2025	31,778	641,605	673,383

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding two Euro (€2).

Other Reserves
The reserves are the reserves of the original entity which were transferred to the company on 1 May 2005 and are classified as Other Reserves.

20. Capital commitments

There were no capital commitments at the year ended 31 December 2025.

21. Events after the end of the reporting period

There were no significant events affecting the charity after the balance sheet date.

22. Related party transactions

There were no related party transactions in the year that requires disclosure.

23. Tax Clearance

Cloyne Diocesan Youth Services CLG has an up to date tax clearance certificate.

24. Approval of financial statements

The board of directors approved these financial statements for issue on 10 June 2026.

Cloyne Diocesan Youth Services CLG

The following pages do not form part of the statutory accounts.

Cloyne Diocesan Youth Services CLG

Detailed profit and loss account
Financial year ended 31 December 2025

	2025	2024
	€	€
Income		
Cork Education & Training Board - UBU	636,869	563,865
DCEDIY - Youth Work Ireland - Youth Services Grant	148,901	124,965
Department of Justice - Youth Diversion Project	643,375	589,593
Irish Aid Grant	54,206	18,509
Leargas Youth Exchange Income	168,162	79,918
LTI Solas CETB Grant	359,793	303,630
CSP Pobal Income	129,372	106,551
Tusla Income	845,112	834,360
Cork County/City Council Grants	53,727	127,249
DSP Income	-	2,002
Miscellaneous Restricted Grant/Funding Income	76,946	67,154
Mallow Parish Grant	50,300	46,739
The Diocese of Cloyne Income	63,102	-
Rent from Projects	41,170	-
Room/Hall Hire	88,608	93,405
Administration & Management Fee	139,613	-
Contributions from Participants	-	1,050
Miscellaneous Income	53,025	38,196
Donations	17,286	4,462
Interest Received	11	4
	3,569,578	3,001,652
Gross profit	3,569,578	3,001,652
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(1,918,549)	(1,706,203)
Employer's PRSI contributions	(208,685)	(184,054)
Staff pension costs - defined contribution	(53,600)	(40,742)
Staff training & development costs	(16,895)	(9,411)
Project Rental Expense	(41,170)	-
Hall/Room Hire	(64,674)	(71,076)
Rates	(7,077)	(2,416)
Insurance	(23,729)	(20,894)
Programme costs	(634,502)	(736,722)
Light and heat	(37,570)	(54,205)
Cleaning & waste disposal	(14,025)	(11,677)
Repairs and maintenance	(37,514)	(33,743)
Advertising, Printing, postage and stationery	(23,835)	(30,674)
Administration Fee	(34,391)	-
Management Fee	(105,222)	-
HR & Recruitment expenses	(1,825)	(4,303)
Telephone & broadband	(25,096)	(23,994)
Computer costs	(29,942)	(25,267)
Bus Hire	(31,070)	(28,405)

Cloyne Diocesan Youth Services CLG

Detailed profit and loss account (continued)
Financial year ended 31 December 2025

	2025	2024
	€	€
Motor expenses	(2,591)	(6,909)
Staff expenses, travelling & subsistence	(79,645)	(71,962)
Legal and professional	(56,416)	(82,238)
Consultancy fees	-	(5,703)
Accountancy fees	(29,520)	(15,531)
Auditors remuneration	(14,145)	(14,145)
Bank charges	(1,092)	(987)
Credit card charges	(2,629)	-
General expenses	(6,244)	(1,815)
Subscriptions	(5,910)	(5,687)
Depreciation of tangible assets	(38,706)	(32,682)
Gain/loss on disposal of tangible assets	-	7,374
	(3,546,269)	(3,214,071)
Other operating income		
Government grants released to the P/L account	8,824	8,824
	8,824	8,824
Operating profit/(loss)	32,133	(203,595)
Operating profit/(loss) percentage	0.9%	6.8%
Profit/(loss) before taxation	32,133	(203,595)