Irish Advocacy Network CLG

Annual Report and Financial Statements

for the financial year ended 31 December 2025

Irish Advocacy Network CLG
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Irish Advocacy Network CLG
DIRECTORS AND OTHER INFORMATION

Directors	Christopher Stapleton James Nolan Anne Marie Quinn Clare Murphy (Resigned 31 October 2025) Ciaran O'Hare
Company Secretary	Carol Dwyer
Company Number	396641
Charity Number	CHY14403
Registered Office and Business Address	First Floor, The Tannery Building 53-56 Cork Street Dublin 8
Auditors	McCrystal Accountants Ltd T/A Dermot McCrystal & Co Chartered Accountants and Registered Auditors 1 The Hill Monaghan Ireland
Bankers	Bank of Ireland Smithfield Dublin 7 Bank of Ireland 15 Strand Road Derry BT48 7BT

Irish Advocacy Network CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2025

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

Principal Activity
The principal activity of the company continued to be the provision of human health services. We are compliant with the Charities Regulator Governance Code for community, voluntary and charitable organisations in Ireland.

The results for the Period and the financial position at the Period end were considered satisfactory by the directors.

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

Principal Risks and Uncertainties
The company is mainly dependent on state funding on an annual basis to operate their activity. The principal risk to the company is therefore the risk of not securing sufficient funds on an on-going basis. We are confident that funding for 2026 will be secured and on this basis, we as directors of the company, are of the opinion that the financial statements be prepared on a going concern basis.

Financial Results
The (deficit)/surplus for the financial year after providing for depreciation amounted to €(11,951) (2024 - €551).

At the end of the financial year, the company has assets of €643,292 (2024 - €636,503) and liabilities of €75,026 (2024 - €56,286). The net assets of the company have decreased by €(11,951).

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

Christopher Stapleton
James Nolan
Anne Marie Quinn
Clare Murphy (Resigned 31 October 2025)
Ciaran O'Hare

The secretary who served throughout the financial year was Carol Dwyer.

As the company is limited by guarantee, not having a share capital the directors and secretary do not have any equity in the company.

Future Developments
The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

Auditors
The auditors, McCrystal Accountants Ltd T/A Dermot McCrystal & Co, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Taxation Status
The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

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.

Irish Advocacy Network CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2025

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 First Floor, The Tannery Building, 53-56 Cork Street, Dublin 8.

Signed on behalf of the board

Christopher Stapleton
Director

Anne Marie Quinn
Director

8 July 2026

Irish Advocacy Network CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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

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

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

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

Disclosure of Information to Auditor
Each persons who are directors at the date of approval of this report confirms that:
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Christopher Stapleton

Christopher Stapleton
Director

Anne Marie Quinn

Anne Marie Quinn
Director

8 July 2026

INDEPENDENT AUDITOR'S REPORT
to the Members of Irish Advocacy Network CLG

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Irish Advocacy Network CLG ('the company') for the financial year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related 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" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Irish Advocacy Network CLG

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 any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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 any 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.

Dermot McCrystal
for and on behalf of
MCCRYSTAL ACCOUNTANTS LTD T/A DERMOT MCCRYSTAL & CO
Chartered Accountants and Registered Auditors
1 The Hill
Monaghan
Ireland

8 July 2026

Irish Advocacy Network CLG
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.

Irish Advocacy Network CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 € as restated
Income	7	**1,133,305**	1,117,895
Expenditure		**(1,145,256)**	(1,117,344)
(Deficit)/surplus for the financial year		**(11,951)**	551

The company's income and expenses all relate to continuing operations.

Approved by the board on 8 July 2026 and signed on its behalf by:

Christopher Stapleton
Director

Anne Marie Quinn
Director

Irish Advocacy Network CLG
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 € as restated
Fixed Assets			
Tangible assets	12	**6,513**	7,724
Current Assets			
Debtors	13	**34,070**	42,029
Cash and cash equivalents		**602,709**	586,750
		636,779	628,779
Creditors: amounts falling due within one year	15	**(75,026)**	(56,286)
Net Current Assets		**561,753**	572,493
Total Assets less Current Liabilities		**568,266**	580,217
Reserves			
Income and expenditure account		**568,266**	580,217
Members' Funds		**568,266**	580,217

Approved by the board on 8 July 2026 and signed on its behalf by:

C. Stapleton

Christopher Stapleton
Director

Anne Marie Quinn
Director

Irish Advocacy Network CLG
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Retained surplus	Total
	€	€
as previously stated	509,402	509,402
Changes in accounting policies	70,264	70,264
At 1 January 2024	579,666	579,666
Surplus for the financial year	551	551
At 31 December 2024		
as previously stated	595,217	595,217
Prior financial year error correction (Note 11)	(15,000)	(15,000)
At 31 December 2024	580,217	580,217
Deficit for the financial year	(11,951)	(11,951)
At 31 December 2025	**568,266**	**568,266**

Irish Advocacy Network CLG
CASH FLOW STATEMENT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 € as restated
Cash flows from operating activities			
(Deficit)/surplus for the financial year		**(11,951)**	551
Adjustments for:			
Depreciation		**6,575**	5,327
		(5,376)	5,878
Movements in working capital:			
Movement in debtors		**7,959**	38,659
Movement in creditors		**18,740**	37,919
Cash generated from operations		**21,323**	82,456
Cash flows from investing activities			
Payments to acquire tangible assets		**(5,364)**	(7,865)
Net increase in cash and cash equivalents		**15,959**	74,591
Cash and cash equivalents at beginning of financial year		**586,750**	512,159
Cash and cash equivalents at end of financial year	**14**	**602,709**	586,750

1. General Information

Irish Advocacy Network CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 396641. The registered office of the company is First Floor, The Tannery Building, 53-56 Cork Street, Dublin 8 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company is registered with the Charities Regulator, charity number CHY14403.

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 company's financial statements.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

Income
The income shown in the income and expenditure account represents grants from funders, payments for advocacy services and training income receivable during the period as per service level agreements.

Tangible assets and depreciation
Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Computer equipment	-	33% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation
As the company is a registered charity it is exempt from corporation tax. The charity number is CHY14403.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

Pensions
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Going concern

The company is dependent on funding from various state and funding agencies and in particular from the Health Services Executive in order to carry out it's services. Funding for 2026 is expected to be fully sanctioned and there are no indications that future funding will not be forthcoming, and on this basis, the financial statements are prepared on a going concern basis. If funding ceased, the company has adequate reserves to bring about an orderly wind down of the company.

5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

6. Critical Accounting Judgements and Estimates

The directors have made no critical accounting judgements and estimates:

7. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
HSE - West	**55,077**	55,077
HSE - South East	**47,352**	47,352
HSE - East	**272,552**	272,552
HSE - North East	**281,055**	281,055
HSE - Mid West	**18,673**	17,612
HSE - Midlands	**20,400**	26,637
HSE - Sligo/Leitrim	**18,500**	21,500
HSE - Cork/Kerry	**53,072**	53,072
HSE - Letterkenny	**9,000**	9,000
Central Mental Hospital	**35,119**	46,038
Highfield Hospital	**8,000**	10,000
St Patrick's Hospital	**6,055**	6,055
Training & Development	**17,641**	12,200
Dochas	**12,000**	18,000
HSE S39 Restoration	**86,983**	58,865
Belfast Health & Social Care Trust	**191,826**	182,880
	1,133,305	1,117,895
By Geographical market:		
Republic of Ireland	**941,479**	935,015
Northern Ireland	**191,826**	182,880

	1,133,305	1,117,895

Income attributable to geographical markets outside the Republic of Ireland amounted to 17% for the financial year.

8. Operating (deficit)/surplus

	2025	2024
	€	€
Operating (deficit)/surplus is stated after charging/(crediting):		
Depreciation of tangible assets	**6,575**	5,327
Surplus on foreign currencies	**(637)**	(6,260)

9. Employees and remuneration

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

	2025	2024
	Number	Number
Total	**23**	22

The staff costs comprise:	**2025**	2024
	€	€
Wages and salaries	**800,540**	773,770
Social welfare costs	**76,947**	70,507
Pension costs	**2,200**	1,851
	879,687	846,128

10. Employee benefits

Salary Band	**Number of Employees**	**Employer Pension Contribution**
€70,000 - €80,000	**-**	**0**
€80,000 - €90,000	**1**	**0**
€90,000+	**-**	**0**

11. Prior financial year error correction

In prior periods, payments to Revenue in respect of PAYE/PRSI were accounted for on a cash basis rather than on an accruals basis. As a result, a payment of €15,000 was allocated to the incorrect financial year, leading to an understatement of the closing PAYE/PRSI liability due to Revenue at 31st December 2023.

The correction of this error has reduced the surplus for the year ended 31 December 2023 by €15,000, resulting in a revised surplus of €81,129 (previously reported as €96,129).

Accordingly, the comparative opening reserves have been restated to reflect the reduction in the 2023 surplus arising from this adjustment, as per the statement of changes in equity on page 12.

Irish Advocacy Network CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. Tangible assets

	Fixtures, fittings and equipment	Computer equipment	Total
	€	€	€
Cost			
At 1 January 2025	40,952	83,267	124,219
Additions	-	5,364	5,364
At 31 December 2025	40,952	88,631	129,583
Depreciation			
At 1 January 2025	40,952	75,543	116,495
Charge for the financial year	-	6,575	6,575
At 31 December 2025	40,952	82,118	123,070
Net book value			
At 31 December 2025	**-**	**6,513**	**6,513**
At 31 December 2024	-	7,724	7,724

12.1. Tangible assets prior financial year

	Fixtures, fittings and equipment	Computer equipment	Total
	€	€	€
Cost			
At 1 January 2024	40,952	75,402	116,354
Additions	-	7,865	7,865
At 31 December 2024	40,952	83,267	124,219
Depreciation			
At 1 January 2024	40,889	70,278	111,167
Charge for the financial year	63	5,265	5,328
At 31 December 2024	40,952	75,543	116,495
Net book value			
At 31 December 2024	**-**	**7,724**	**7,724**
At 31 December 2023	63	5,124	5,187

13. Debtors

	2025	2024
	€	€
Prepayments and accrued income	**34,070**	42,029

14. Cash and cash equivalents

	2025	2024
	€	€
Cash and bank balances	**602,709**	586,750

Irish Advocacy Network CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

15. Creditors

Amounts falling due within one year	**2025**	2024
	€	€
Trade creditors	**4,578**	1,971
Taxation (Note 16)	**30,072**	9,974
Other creditors	**25,634**	33,115
Accruals	**14,742**	11,226
	75,026	56,286

16. Taxation

	2025	2024
	€	€
Creditors:		
PAYE	**30,072**	9,974

The PAYE creditors has been restated due to a payment of €15,000 that was allocated to the incorrect year as detailed in note 11. The comparative balance has also been restated as the error occurred prior to 2024. The opening balance of €9,974 was previously stated as €5,026dr.

17. Pension costs - defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €2,200 (2024 - €1,851). The company operates an auto enrolment pension for employees in Northern Ireland. There is currently no pension arrangements for employees in the Republic of Ireland.

18. State Funding

Agency	**HSE**
Purpose of the Grant	Funding core services as agreed in SLA
Term	01/01/2025 - 31/12/2025
Total Fund	€897,783 Receivable in 2025
Fund deferred or due at financial year end	€21,092 due at year end
Received in the financial year	€881,791 (includes €5,100 received re 2024)
Capital Grant	No
Restriction on use	Yes - funds to be expended in line with SLA
Agency	**Belfast Health & Social Care Trust**
Purpose of the Grant	Advocacy Services
Term	01/04/2025 - 31/03/2026
Total Fund	€191,826
Fund deferred or due at financial year end	€0 due at year end
Received in financial year	€206,786 (including €15,457 received re 2024)
Capital Grant	No
Restriction on use	Yes - funds to be expended in line with contract

Agency	Dochas
Purpose of the Grant	Funding core services as per SLA
Term	01/01/2025 - 31/12/2025
Total fund	€12,000
Fund deferred or due at financial year end	€0 due at year end
Received in financial year	€21,000 (including €9,000 received re 2024)
Capital Grant	No
Restriction on use	Yes - funds to be expended in line with SLA

19. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

20. Capital commitments

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

21. Controlling interest

As the company is limited by guarantee not having a share capital there are no controlling interests. The ultimate controlling party is the board of directors.

22. Post-Balance Sheet Events

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

23. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 8 July 2026.

IRISH ADVOCACY NETWORK CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Irish Advocacy Network CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	2025	2024
	€	€
Income		
HSE - West	**55,077**	55,077
HSE - South East	**47,352**	47,352
HSE - East	**272,552**	272,552
HSE - North East	**281,055**	281,055
HSE - Mid West	**18,673**	17,612
HSE - Midlands	**20,400**	26,637
HSE - Sligo/Leitrim	**18,500**	21,500
HSE - Cork/Kerry	**53,072**	53,072
HSE - Letterkenny	**9,000**	9,000
Central Mental Hospital	**35,119**	46,038
Highfield Hospital	**8,000**	10,000
St Patrick's Hospital	**6,055**	6,055
Training & Development	**17,641**	12,200
Dochas	**12,000**	18,000
HSE S39 Restoration	**86,983**	58,865
Belfast Health & Social Care Trust	**191,826**	182,880
	1,133,305	1,117,895
Expenditure		
Wages and salaries	**800,540**	773,770
Social welfare costs	**76,947**	70,507
Staff defined contribution pension costs	**2,200**	1,851
Staff training	**2,770**	12,372
Staff recruitment costs	**12,850**	11,848
Director recruitment expenses	**-**	3,600
Directors expenses	**-**	125
Rent payable	**23,173**	24,248
Rates	**2,574**	1,763
Service charges	**4,660**	4,325
Insurance	**35,130**	32,597
Computer bureau costs	**38,727**	36,300
Light and heat	**2,350**	1,001
Repairs and maintenance	**522**	-
Printing, postage and stationery	**5,009**	4,053
Advertising	**100**	-
Telephone	**18,590**	17,479
Motor expenses	**35,959**	41,454
Travelling and entertainment	**14,525**	9,040
Legal and professional	**43,935**	46,958
Consultancy fees	**534**	4,953
Bank charges	**619**	609
Profit/loss on exchange	**(637)**	(6,260)
Canteen	**731**	235
Staff welfare	**1,233**	2,192
Staff promotion costs	**7,600**	8,146
General expenses	**12**	1
Subscriptions	**1,170**	2,275
Auditor's remuneration	**6,858**	6,575
Depreciation	**6,575**	5,327
	1,145,256	1,117,344
Net (deficit)/surplus	**(11,951)**	551