

GALWAY REGIONAL YOUTH FEDERATION CLG

(A company not having a share capital and limited by guarantee)

Directors' Report and Annual Financial Statements

Year ended 31st December 2025

Prepared by:

Candor Chartered Accountants Limited
Chartered Accountants and Statutory Audit Firm
1st Floor
Cloch Mhile
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Galway
H91 2OX4

CONTENTS	Page
DIRECTORS AND OTHER INFORMATION	3
DIRECTORS' REPORT	4 to 10
STATEMENT OF DIRECTORS' RESPONSIBILITIES	11
INDEPENDENT AUDITORS' REPORT	12 to 13
APPENDIX TO THE INDEPENDENT AUDITORS' REPORT	14
STATEMENT OF FINANCIAL ACTIVITIES	15
BALANCE SHEET	16
STATEMENT OF CASHFLOWS	17
NOTES TO THE FINANCIAL STATEMENTS	18 to 47

DIRECTORS AND OTHER INFORMATION

Directors – Non-executive

Patrick Oliver King
Trevor O’Clochartaigh
Lee Anna Ward
Mairead Cluskey
Lhara Mullins
Samuel O’Neill (Appointed 17 June 2025)
Clement Shelvin (Appointed 17 June 2025)
Oghomwenrie Esther Osayimwen (Appointed 5 December 2025)
Cameron Keighron (Appointed 6 February 2026)
Karen Dunne (Resigned 28 February 2025)
Francis Curley (Resigned 31 January 2025)

Company Secretary

Lhara Mullins

Chairperson

Lee Anna Ward

Treasurer

Trevor O’Clochartaigh

Chief Executive Officer (from 01 July 2025)

Irene Murphy

Chief Operations Officer (from 01 July 2025)

Deirdre Bermingham

Principal address and registered office

Ballybane Community House
197 Castlepark
Ballybane
Galway
Ireland
H91 A7X4

Charity Number

13619

CRA number

20042912

Company number

310202

Auditors

Candor Chartered Accountants Limited
Chartered Accountants and Statutory Audit Firm
1st Floor
Cloch Mhile
Dublin Road
Galway
H91 2OX4

Bankers

AIB Bank
Lynch’s Castle
Galway

DIRECTORS' REPORT
For the year ended 31st December 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2014 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The main objects for which the company is established are:

- To promote the social education and holistic development of young people in the Galway area through the medium of youth work projects and programmes.
- To encourage and enable local communities to respond to the needs of their young people.
- To develop specific responses to the needs of young people who are marginalised.

The following are subsidiary objects:

- To raise awareness and influence policy on issues affecting young people.
- To ensure the ongoing training and development of staff, management and volunteers.
- To encourage, through partnerships, integrated responses to the needs of young people and local communities.

The main activities undertaken in relation to those objects:

The company engaged with over 4,000 young people between the ages of 10-24 years, and their families, in 2025 in Galway City and County. Provision of services ranged from volunteer led youth clubs, youth cafés, community-based youth projects, specialist projects for young people at risk, youth counselling, international youth work activities, and facilitation of Comhairle na nÓg (Youth Councils) in the City and County Galway.

The following volunteer led youth clubs were affiliated members in 2025:

- Q Club Variety Group (Galway City)
- Club Shine (Galway City)
- Our Lady's Boys Club (Galway City)
- Oughterard Youth Club
- Cloud 9 Youth Club (Ballygar)
- Claregalway Youth Hub
- Athenry Adventurers RPG Youth Club
- Kilkerrin Youth Club
- Make A Difference Youth Club
- Youth L.I.F.T

This important work remains challenging without the resources to employ a designated youth clubs' worker, and this remains a pressing need for the organisation.

Two funded projects had committees with volunteers and as such, qualified for membership in 2025:

- Treo Nua Project Committee
- Junction Project Committee

The following funded youth work projects delivered programmes to young people in Galway City and County in 2025:

DIRECTORS' REPORT

For the year ended 31st December 2025

- CAPE and shOUT! LGBT + UBU Youth Project
- Youth Health & Advocacy LGBTI+ Youth Worker (pilot)
- Westside UBU Youth Project
- Galway City Comhairle na nÓg
- Tuam Youth Services UBU
- Adolescent Support Worker Tuam
- Treo Nua Youth Diversion Project
- Loughrea UBU Youth Project
- Youth Information Services
- East Galway UBU Youth Project
- Junction Youth Diversion Project
- Preparing for Life Ballinasloe
- County Galway Comhairle na nÓg
- Free Youth Counselling Service across 7 locations in City and County
- Under 18 Addiction Counselling Service
- Integration Youth Project
- SAUTI Climate Justice Youth Project
- 3 additional groups continued: Youth Access Group for young people with physical disabilities, the Galway City Creative Youth Advisory Group to support the design and delivery of Cruinniú na nÓg with Galway City Council and the Parents of LGBTI+ Youth in collaboration with Amach!
- Youth Lates events and activities were delivered in Galway City in partnership with Galway City Council, Music Generation Galway City, Galway Arts Centre, and Galway City Comhairle na nÓg.

In 2025, we participated in International Mobility Projects.

Staff attended the General Assembly of Platform Network and planned many more collaborations for 2026. Youth work staff and volunteers attended various international trainings. Young people went on youth mobility projects to Belgium, Germany and Norway funded by Erasmus+.

We sponsored a Community Employment Programme for 35 people who were long term unemployed providing training opportunities as well on-the-job experience supported by a full-time Supervisor. As well as supporting our own work programmes some of the participants are based with sub-sponsors in Gort Family Resource Centre, Loughrea Family Resource Centre, Galway Autism Partnership, Citizens Information Service and No 4 Youth Service and Teach Solais. In October we celebrated 30 years of Community Employment in Youth Work Ireland Galway with a lovely dinner in the Clayton Hotel with current and past staff invited to join us. The Department of Social Protection presented our Vice Chairperson Lee Anna Ward with a special commemorative plaque.

Youth Work Ireland Galway was represented on:

- Galway Children and Young Peoples Services Committee (CYPSC)
- National Advisory Committee for Youth Diversion Projects and the Subgroup for Research and Development
- Youth Justice Sub-Group of Youth Work Ireland Board
- Integrated Youth Service Sub-Group of Youth Work Ireland Board
- Club Development Network of Youth Work Ireland
- Disability Working Group Youth Work Ireland
- Support and Practice Subgroup of Youth Work Ireland
- Eurodesk Ireland
- Platform Network for European Youth Mobility
- Child and Family Support Networks of Tusla in North Galway, East Galway, South Galway, and Galway City West
- Planet Youth Steering Committee
- Galway City Comhairle Steering Committee
- Galway County Comhairle Steering Committee
- Galway City and County Music Generation Steering Committees
- Galway City Alcohol Forum
- Galway and Roscommon Education and Training Board

DIRECTORS' REPORT

For the year ended 31st December 2025

Youth Work Ireland Galway is an affiliate of Youth Work Ireland, one of 20 Member Youth Services.

Achievements and performance

In 2025 the Company provided services and supports to 4,000 young people between the ages of 10 and 24 years through affiliated volunteer led youth clubs and staff led youth projects.

- SAUTI Youth led out on a Regional and National youth climate assemblies as well as a local assembly with Galway City Council. They also participated in the first Galway City Climate Festival. They continued to roll out the Global Youth Worker Network in partnership with ARD Youth Project.
- The second Olive Shaughnessy Memorial Tournament took place in April 2025; staff and young people honoured a former staff member who had worked with the Ballinasloe Youth Project prior to her death. The tournament was hosted by the Tuam Youth Workers, with support from colleagues in other centres, and over 100 young people participated in the event designed to support integration.
- Staff, young people, and Board members attended the Youth Work Ireland Political Briefing and shared our concerns and achievements for the organisation.
- Galway City Comhairle na nÓg and County Galway Comhairle na nÓg hosted their Annual Youth Conferences and attended the National Showcase in Dublin. The topics chosen by the attendees at the City Annual Youth Conference was mental health looking at the impact of racism, substance misuse and education on mental health and chosen at the County Conference for the committees to progress are the Irish language and mental health. Young people from Galway City Comhairle received certificates at the Mayors Awards and the Garda Youth Divisional Awards. In October Galway City Comhairle na nÓg Youth Safety Survey was launched by the Mayor of Galway City.
- shOUT! ran activities for Galway Pride and participated in the Parade.
- The Preparing for Life Project grew from 1.6 FTE to 4 FTE in 2025 with funding from the Children's Fund for Home Visiting Services to support parents and their children from pre-birth to school age.
- The Youth Access Group continued to showcase their documentary challenging ableism and lack of accessibility in Galway City and County. The group liaised with and advised the providers of the Galway Arts Festival, the Galway Races, and the Night-time Economy Officer to support better access for people with disabilities. Members of the Youth Access Group presented at a Youth Work Ireland national seminar on inclusion of young people with physical disabilities in youth work and presented at the ETBI Youth Conference.
- The organisation supported the roll out of Cruinniú na nÓg, the national day of free creativity for children, in Galway City, with the local Authority in Fr Burke Park Galway City. The event was attended by 5,000 people over the course of the day.
- Youth Lates continued in 2025, with the hugely popular monthly Youth Lates Music night in partnership with Galway City Council, Music Generation Galway City, Galway City Comhairle na nÓg and Galway Arts Centre. As well as the regular nights in Nuns Island Theatre, Youth Lates ran a special night for the Climate Inspirations Festival and planned to run a gig for the Eastside Arts Festival which unfortunately was a victim of Red Weather warning.
- The Integration Youth Project supported young people to participate in Ukrainian Independence Day celebrations and other local events.
- All projects participated in the first Oíche na hÓige funded by the Department of Children, Equality, Disability, Integration and Youth and administered by GRET.B.

The Regional Office team settled into Ballybane Community House, 197 Castlepark, Ballybane in early 2025. As well as housing the management and administration team, Youth Counselling was delivered and some group sessions with the Integration Youth Project. Both Galway Comhairle Co-ordinators also work from Ballybane Community House.

We remain grateful to the team in Teach Solais for welcoming our shOUT! LGBT+ Youth Project and CAPE Youth Project to their building. CAPE uses additional venues for groups. The Integration Youth Project is split between Corrach Buí Centre and SCCUL Enterprise Centre. SAUTI Youth is in SCCUL and also avails of an additional venue for groups and events. City Comhairle and County Comhairle desk in 197 Castlepark and meet young people in other locations. The U18 Addiction Counsellors meet young people in HSE space, and the general Youth Counselling is delivered in 197 Castlepark. One of the member Youth Clubs Youth L.I.F.T. rotates between venues depending on what is available.

In acknowledgment of the growing size of the organisation, the diversity of the work and the continuing challenge of ever-increasing administration and governance of the sector, the Trustees expanded the management to 2 full time roles: Chief Executive Officer and Chief Operations Officer to replace the 1 FTE Managing Director post.

The Voluntary Board/Trustees continued to meet monthly taking a break for July and August. The Board visited Westside, Ballinasloe, and

DIRECTORS' REPORT

For the year ended 31st December 2025

Tuam Youth Centres for meetings and presentations by staff on their work. Some Board Members and staff were honoured at the AGM for their service to the organisation and new Board Members were welcomed. We also launched our new website on www.youthworkgalway.ie to make us accessible to a wider audience.

Young people represented their peers on behalf of the organisation on the National Youth Assembly, Comhairle na nÓg National Executive, the Ombudsman for Children Rural Advisory Group, at Seanad na nÓg, attended an Oireachtas Committee and attended the Youth Work Ireland Political Briefing. Young people acted as Ambassadors at the ETBI Youth Work Matters Conference in Galway City and the Youth Access Group presented on their work. Youth Participation and elevating Youth Voice is a core element of our work.

It remains challenging to deliver and manage services from so many different locations across the city and the extra cost of continuing to hire additional spaces as needed. We will continue to call for and work towards a city centre youth space, not just for our services to young people but as a place for all young people.

Financial review

The directors report the following significant financial events during the year:

Overview of Statement of Financial Activities	2025	2024
	€	€
Income	2,824,873	2,537,801
Expenditure	(2,813,064)	(2,446,610)
Net operating surplus/(deficit)	11,809	91,191

At the end of 2025, reserves in the amount of €460,329 were in place for the following purposes:

- Reserves help to maintain financial stability and allow a charity to meet its commitments, continue to undertake work, and deliver services, even when unexpected events or costs arise. Reserves exclude restricted funds and endowment funds as these must be spent in a specific way.
- In line with prudent fiscal management and good governance the Board of Directors endeavour to maintain adequate reserves available to the charity for the following purposes:
- To ensure that the company can meet essential payments in the event of delays to or shortfalls in income or other contractual obligations
- To be able to deal with unplanned events for example damage to assets or rented buildings, overruns on projects
- To meet the cost of redundancies where necessary
- To maintain core administrative and management function during a wind down period

And on occasion to designate funding:

- To undertake pilot or development work where alternative funding is not secured but deemed necessary within the company's charitable purpose.

Of monies held in reserve €205,192 was restricted and not available for the general purpose of the Charity at the end of the reporting period.

It is the assessment of the Board that the company can continue in operational existence given its financial status at year end and robust governance and adherence to legislative requirements.

There were no significant events in the reporting period.

The principal risks and uncertainties facing the company include the emerging pattern of commissioning and tendering by Government Departments. To manage and mitigate these risks, annual operational plans are prepared with quarterly reviews and quarterly management accounts. The new Strategic Statement was launched in 2023.

DIRECTORS' REPORT

For the year ended 31st December 2025

The principal funding sources (amounts greater than €5,000) in 2025 were:

- Department of Children, Equality, Disability, Integration and Youth (administered by Galway and Roscommon Education & Training Board, Tusla Youth Work Ireland, Health Service Executive, Galway City Council, Galway County Council).
- Department of Justice (administered by Youth Work Ireland on behalf of the Department).
- Department of Social Protection and Employment Affairs
- World Vision Ireland
- Department of Health (administered by HSE)
- Department of Foreign Affairs
- Northern Ireland Youth Forum
- IHREC-Irish Human Rights and Equality Commission
- Galway County Council – Community Recognition Fund
- National Youth Council of Ireland

Plans for future periods

- Ensure robust governance and accountability for the company and ongoing compliance with statutory obligations
- Continue to maintain good relationships with funders, adapt to the potential new environment of commissioning and tendering while retaining the core objects of the company
- Implement and review progress on Strategic Statement
- Continue to lobby for funding to support universal youth work provision and support for volunteer led youth clubs.
- Continue to lobby for increased youth workers in our current youth services.
- Continue to lobby for appropriate and accessible youth spaces in Galway City.
- Enhance youth participation throughout the organisation and particularly in governance
- Continue to develop and promote international youth mobility activities for young people, volunteers and staff and develop a policy for international programmes
- Develop services for 18 to 24 years old young people particularly those not in education, employment or training.
- Continue to strive for sustainable funding for our free youth counselling service.
- Promotion of the Integrated Youth Service model, providing services for universal and targeted youth work.
- Raising awareness of youth work for young people with disabilities.

Principal Risks and Uncertainties

The Board dealt with any major risk as presented during the year and recognises the need for continuously updating and strengthening processes for risk management. External risks to funding are monitored and reviewed on a regular basis. Internal risks are minimised by implementation of procedures for authorisation of all transactions and projects and timely reporting. All procedures are periodically reviewed to ensure they remain relevant to the charity's needs.

In common with most not for profit/charitable companies in Ireland, Galway Regional Youth Federation CLG has uncertain income streams coupled with increasing reporting, programmes, overheads, and operating costs. The organisation must maintain and develop its income sources to ensure the continuation of its' function in Ireland. To mitigate this risk, the Directors review the sources on an ongoing basis. In addition, reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure and future commitments. The Staff and Finance Subgroup review the Reserves Policy and costings on an annual basis. The Directors are conscious of maintaining the good reputation of the organisation is critical for continued funding.

Structure, governance and management

Galway Regional Youth Federation is a Company Limited by Guarantee. The Company doesn't have a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the assets/liabilities of the Company on winding up such amounts as may be required not exceeding one euro and twenty-seven cent (€1.27).

The governing document is the company's Constitution comprised of Memorandum and Articles of Association and Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

DIRECTORS' REPORT

For the year ended 31st December 2025

Patrick Oliver King
Trevor O'Clochartaigh
Lee Anna Ward
Mairead Cluskey
Lhara Mullins
Samuel O'Neill (Appointed 17 June 2025)
Clement Shelvin (Appointed 17 June 2025)
Oghomwenrie Esther Osayimwen (Appointed 5 December 2025)
Cameron Keighron (Appointed 6 February 2026)
Karen Dunne (Resigned 28 February 2025)
Francis Curley (Resigned 31 January 2025)

The company's voluntary Board of Directors consists of not more than 13 individuals appointed as follows:

- The first Directors were determined in writing by majority of subscribers to the Memorandum of Association in 1999
- 9 Directors may be elected at Annual General Meeting having been nominated and seconded by the registered Members of the Company
- 4 Directors may be co-opted by the Board
- One third of Directors retire at each AGM and may be eligible for re-election
- The Board of Directors set the strategic direction and ensures the Company achieves its objectives, oversees governance and compliance with the law, legislation and voluntary governance codes and ensures the stewardship of the public resources entrusted to the Company as a charity
- There is one Board Sub-Committee, the Staff and Finance Subgroup, which consists of 3 Directors and the Managing Directors (Job Share).

Charity Trusteeship

The Company is a registered Charity, and the Board of Directors are the Trustees.

Membership

The Company Members are the affiliated Volunteer led Youth Clubs, Project Committees that have volunteer representation. There were 10 Affiliated youth Clubs in 2025, non-Director Members in 2025 as named on page 3.

Management

The Board of Directors have delegated responsibility for the day-to-day management of the Company to the Managing Director. The role was shared in 2025 between Irene Murphy and Deirdre Bermingham with the support of a Finance Coordinator, Aisling Dermody.

Staffing

There were 40 Core Staff plus an average of 25 Community Employment participants during the year, including a CE Supervisor and an Assistant CE Supervisor.

Compliance

The Directors are responsible for securing the Company's compliance with its relevant obligations (compliance with Company and tax law) and with respect to each of the following three items we confirm that this has been done:

- The existence of a compliance statement
- Appropriate arrangements or structures put in place to secure material compliance with the Company's relevant obligations
- A review of such arrangements and structures has taken place during the accounting year.

DIRECTORS' REPORT

For the year ended 31st 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 appointed appropriately qualified personnel and maintained appropriate computerised accounting systems. The books of accounts are located at the Company's registered office Ballybane Community House, 197 Castlepark, Ballybane, Galway, H91 A7X4.

Auditor

Candor Chartered Accountants Limited were appointed as the company's auditor and in accordance with section 383(2) of the Companies Act 2014, continue in office as auditor of the company.

Disclosure of information to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

Approval of accounts

The directors' report was approved by the Board of Directors on the 28th of May 2026.

Lee Anna Ward

Lee Anna Ward

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Lhara Mullins

Lhara Mullins

6ADD8888-9E96-FAD4-1C65-88DEC221DB4A

STATEMENT OF DIRECTORS' RESPONSIBILITIES

For the year ended 31st 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 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 as modified by the Statement of Recommended Practice 'Accounting and Reporting by Charities' (2nd edition, effective 1st January 2019). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and in accordance 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 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 as a going concern.

The directors are responsible for ensuring that the company keeps 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 and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Lee Anna Ward

Lee Anna Ward

6ADD0808-9E96-FAD4-1C3F-08DEC221D84A

Lhara Mullins

Lhara Mullins

6ADD0808-9E96-FAD4-1C67-08DEC221D84A

STATEMENT OF CASHFLOWS
For the year ended 31st December 2025



Opinion

We have audited the financial statements of Galway Regional Youth Federation CLG for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies set out in Note 2. 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' issued by the Financial Reporting Council as modified by the Statement of Recommended Practice 'Accounting and Reporting by Charities' (2nd edition, effective 1st January 2019).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the company as at 31st December 2025 and of its surplus for the year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice 'Accounting and Reporting by Charities' (2nd edition, effective 1st January 2019) effective; 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 "Auditors' 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 as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and the provisions available for small entities, in the circumstances set out in Note 25 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

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 Auditors' 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:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- 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
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

INDEPENDENT AUDITORS' REPORT
For the year ended 31st December 2025



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 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 Statement of Directors' Responsibilities, 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the 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.

Auditors' 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 Auditors' 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 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 on page 14, 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 Auditors' 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.

George Taylor
for and on behalf of

A handwritten signature in cursive script that reads "George Taylor".

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CANDOR CHARTERED ACCOUNTANTS LIMITED

Statutory Audit Firm

1st Floor

Cloch Mhile

Dublin Road

Galway

H91 2OX4

28/05/2026

APPENDIX TO THE INDEPENDENT AUDITORS' 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 Auditors' 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 Auditors' 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.

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December 2025

	Notes	Unrestricted funds €	Restricted funds €	Total 2025 €	Total 2024 €
Income from:					
Programme Income	5	555	13,069	13,624	9,875
Fundraising	5	2,740	299	3,039	3,030
Grants from funders	7	-	2,805,364	2,805,364	2,519,339
Other income	6	156	2,690	2,846	5,557
Total income		3,451	2,821,422	2,824,873	2,537,801
Expenditure on:					
Charitable activities		1,264	2,811,800	2,813,064	2,446,610
Total expenditure	8	1,264	2,811,800	2,813,064	2,446,610
Net income/(expenditure) for the year		2,187	9,621	11,809	91,191
Reconciliation of funds					
Total funds brought forward on 1st January		252,949	195,571	448,520	357,329
Total funds carried forward at 31st December	18	255,136	205,192	460,329	448,520

The Statement of Financial Activities includes all gains and losses recognised in the year. There are no other items to be included in the Statement of Comprehensive Income. Income and net income/(expenditure) arose solely from continuing activities. Movements in funds are set out in Note 17 on page 45.

On behalf of the board

Lee Anna Ward

Lee Anna Ward

6ADD0808-9E96-FAD4-1C68-88DEC221DB4A

Lhara Mullins

Lhara Mullins

6ADD0808-9E96-FAD4-1C68-88DEC221DB4A

BALANCE SHEET
For the year ended 31st December 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets	13	138,614	171,704
Current assets			
Debtors	15	15,395	61,423
Cash at bank and in hand	21	1,150,003	833,705
Total current assets		1,165,398	895,128
Creditors – Amounts falling due within one year	16	(843,683)	(618,312)
Net current assets		321,715	276,816
Total assets less current liabilities		460,329	448,520
Income funds			
Unrestricted funds		255,136	252,949
Restricted funds		205,192	195,571
Total charity funds	18	460,329	448,520

The notes on pages 18 to 47 form an integral part of these financial statements.

The financial statements on pages 15 to 47 were authorised for issue by the board of directors on the 28th May 2026 and signed on its behalf:

On behalf of the board

Lee Anna Ward

Lee Anna Ward

6ADD0000-9E96-FAD4-1C53-08DEC221DB4A

Lhara Mullins

Lhara Mullins

6ADD0000-9E96-FAD4-1C69-08DEC221DB4A

STATEMENT OF CASHFLOWS
For the year ended 31st December 2025



	Notes	2025 €	2024 €
Net cash provided by charitable activities	20	333,764	255,103
Cash flows from investing activities			
Payments to acquire tangible fixed assets		(17,623)	(142,497)
Net cash used in investing activities		(17,623)	(142,497)
Cash flows from financing activities			
Interest received		157	156
Net cash provided by financing activities		157	156
Change in cash and cash equivalents in the year		316,298	112,762
Cash and cash equivalents at beginning of year		833,705	720,943
Cash and cash equivalents at end of year	21	1,150,003	833,705

On behalf of the board

Lee Anna Ward

Lee Anna Ward

6ADD0000-9E96-FAD4-1C54-08DEC221D84A

Lhara Mullins

Lhara Mullins

6ADD0000-9E96-FAD4-1C6C-08DEC221D84A

Notes to the financial statements
For the year ended 31st December 2025

1 General information

Galway Regional Youth Federation CLG is a limited company domiciled and incorporated in Ireland. The registered office is Ballybane Community House, 197 Castlepark, Ballybane, Galway, Ireland, H91 A7X4. The company is a charitable organisation established to provide and coordinate community based and outreach youth work services and support to young people in a safe environment.

These financial statements are the company's financial statements for the financial year beginning the 1st January 2025 and ending the 31st December 2025.

The company's functional and presentation currency is the euro, denominated by the symbol "€." Minor rounding differences of €1 may occur in the totals presented within the notes to the financial statements

2 Summary of significant accounting policies

The significant accounting policies used and consistently applied in the preparation of the entity's financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared with reference to the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) Charities SORP (FRS 102) (2nd edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act, 2014.

Galway Regional Youth Federation CLG meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation relating to uncertainty at the end of the financial year. It also requires the directors to exercise their judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in Note 3.

(b) Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

(c) Income

All income sources are included in the Statement of Financial Activities when the charity is entitled to the income, when the amount can be quantified with reasonable accuracy and when it is probable the income will be received. The following specific policies are applied to particular categories of income:

(i) Donations and other fundraising activities

In common with many similar charitable organisations, the charity derives a proportion of its income from voluntary donations and fundraising activities organised by individuals or parties outside the control of the charity. Accordingly, donations are recognised when the charity has entitlement to the income, certainty of receipt and the amount can be measured with sufficient reliability. In the case of voluntary income receivable by way of donations and gifts, income is recognised when the donation is received into the charity's bank accounts or entered into the charity's accounting records. Fundraising income is shown gross before deduction of any overhead costs involved in raising such funds. Fundraising includes fees invoiced from performances provided by the charity.

Notes to the financial statements

For the year ended 31st December 2025

(ii) Revenue grants

Revenue grants relating to charitable activities are recognised when receivable and are reflected in the Statement of Financial Activities on this basis.

(iii) Capital grants

Grants receivable in connection with capital expenditure are recognised in full in the Statement of Financial Activities in the year they are entitled to receive them.

(iv) Income from Government grants

The company is in receipt of government grants to support the services that they provide. Income from government grants are recognised at fair value when the company has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Where the entitlement is not met then these amounts are deferred at the end of the financial year.

(d) Deferred income

Grants relating to expenditure which is to be incurred in a future accounting period are deferred and recognised in the period to which they relate.

(e) Restricted and unrestricted funds

Galway Regional Youth Federation CLG operates the following funds:

(i) 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. Such purposes are within the overall aims of the charity.

(ii) Unrestricted free reserves

Unrestricted funds represent amounts which are expendable at the discretion of the directors 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.

(iii) Unrestricted designated funds

Designated funds are unrestricted funds earmarked by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds. The company does not have any designated funds at the end of the reporting period.

(iv) Endowment funds

The company does not currently have any endowment funds.

(f) Expenditure

Expenditure is accounted for when it is incurred and includes amounts due but not paid at the end of the year. Expenditure includes Value Added Tax which cannot be recovered. Expenditures are allocated to the particular activity or service where the cost relates directly to that activity or service. The costs of supporting activities, training, volunteers, and overall direction are reallocated to each activity or project based on staff and volunteer numbers and utilisation.

Expenditure on raising funds includes the staff time spent directly on raising funds, the cost of producing and disseminating literature and the delivery of fundraising events. The cost of generating funds also include the costs incurred in fundraising and encouraging third parties to make voluntary contributions. The costs are expensed when they are incurred, although the benefit in terms of funds raised may occur in a future period.

Support costs are derived from those functions that assist the work of the company but do not directly relate to charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs which support the charitable programmes and activities. These costs have been allocated on the basis of staff and volunteer numbers and utilisation as appropriate.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to the location and condition necessary for its intended use,

Notes to the financial statements

For the year ended 31st December 2025

applicable dismantling, removal, and restoration costs. Assets in the course of construction are carried at cost. These assets are not depreciated until they are available for use.

(i) Depreciation and residual values

Depreciation is calculated using the straight-line method, so as to write off their cost less residual amounts over their estimated useful economic lives; some older assets may be depreciated using the reducing balance method over their estimated useful lives, as follows:

Furniture, fixtures, and equipment	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

The assets' residual values and estimated useful economic lives are reviewed at the end of each financial year and the depreciation charge adjusted, where appropriate, in order to reflect any revisions required.

Fully depreciated property, plant, and equipment are retained in the asset register until they are removed from service.

(ii) Repairs and maintenance

Repairs, maintenance, and minor inspection costs are expensed as incurred.

(iii) De-recognition

Tangible assets are de-recognised on disposal or when no future economic benefit is expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

(iv) Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

(h) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' Issues' of FRS 102 to all of its financial instruments.

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

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

(i) Financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

(ii) Financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Notes to the financial statements

For the year ended 31st December 2025

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable 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 are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

(i) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(j) Contingencies

Contingent liabilities arising as a result of past events, are not recognised when;

- i) It is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or
- ii) When the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control.

Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

(k) Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made.

Provisions are measured at present value of the expenditures expected to be required to settle the obligation, using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within the expenditure on charitable activities.

(l) Employee benefits

(i) Defined contribution plan

The company operates a defined contribution pension scheme. The company's contributions to this scheme are dealt with in the Statement of Financial Activities on an accruals basis. The assets are held separately from those of the company in an independently administered fund.

(ii) Short-term benefits

Short-term employees' benefits, including paid holiday arrangements and other similar benefits, are recognised as an expense in the financial year in which employees render the related service.

Notes to the financial statements

For the year ended 31st December 2025

3 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the company's financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The directors make estimates and assumptions concerning the future in the process of preparing the company's financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See Note 13 for the carrying amounts of the tangible fixed assets and Note 3(g) for the useful economic lives for each class of tangible fixed assets.

(ii) Going concern

A change in government policy regarding the grant funding provided to the company could have a negative impact on the services the company is able to provide and the ability of Galway Regional Youth Federation CLG to continue as a going concern. The directors, after making enquiries and having considered the company's financial position and expected future cash flows, conclude there are no material uncertainties about the company's ability to continue operating for the foreseeable future. For this reason, the going concern basis continues to be adopted in preparing the financial statements.

4 Income from charitable activities

	2025	2024
	€	€
Government grants (Note 7)	2,805,364	2,519,339
Programme income	13,624	9,875
Fundraising income	3,039	3,030
	2,822,027	2,532,244

5 Other income

	2025	2024
	€	€
Affiliation income	2,619	2,100
Interest received	157	156
Other income	70	3,301
	2,846	5,557

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements

For the year ended 31st December 2025

6 Income from charitable activities - government grants

All grants detailed below are service type, are for restricted use and the term of the grant is for the calendar year 2025 unless otherwise indicated.

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
	€	€	€	€	€	€	€	€
Dept. of Children, Equality, Disability, Integration and Youth								
National Youth Council - Arts and Youth Work Residency Grant Scheme	1,500	(1,500)	-	-	(1,500)	-	-	-
Funding for the year ended 31 December 2024								
To promote innovative partnerships between youth groups, artists or art organisations								
Department of Education and Youth	4,000	-	4,000	3,000	-	(1,000)	-	3,000
National Youth Council - Arts and Youth Work Residency Grant Scheme								
Funding for the year ended 31 December 2025								
Twelve-session podcast production programme for youth with disabilities; includes pre-production, recording, and promotion phases								
Belong to Youth Services	1,000	(155)	-	-	(155)	-	-	-
Funding for the year ended 31 December 2024								
To create a resource for LGBT young people								
Creative Ireland	2,067	-	2,067	2,067	-	-	(1,320)	3,387
Galway City Council – City Cruinniú na nÓg Grant								
Funding for the year ended 31 December 2025								
To fund creative activities for children and young people under 18								
Dept of Rural and Community Development and the Gaeltacht	2,744	(324)	-	-	(324)	-	-	-
Galway City Council – Community Enhancement Fund								
Funding for the year ended 31 December 2023/2024								
To help youth projects enhance local communities								
Dept of Rural and Community Development and the Gaeltacht	500	(500)	-	-	(500)	-	-	-
Galway City Council – Community Support Fund								
Funding for the year ended 31 December 2023/2024								
To help youth projects enhance local communities								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Department of Children, Disability and Equality								
Tusla	2,420	-	2,420	-	(2,420)	-	-	-
Funding for the year ended 31 December 2025								
To support the Youth Access Group								
Dept of Rural and Community Development and the Gaeltacht	5,542	(1,335)	-	-	(1,335)	-	-	-
Galway City Council - Community Activity Grant								
Funding for the year ended 31 December 2023								
To provide support to community groups affected by Covid-19								
Department of Children, Disability and Equality	25,000	-	25,000	25,000	-	-	(38)	25,038
Galway City Council – City Comhairle Grant								
Funding for the year ended 31 December 2025								
Co-ordination of City Comhairle Programme								
Department of Children, Disability and Equality	28,500	-	18,000	28,500	10,500	-	(206)	28,706
Galway County Council – County Comhairle Grant								
Funding for the year ended 31 December 2025								
Co-ordination of County Comhairle Programme								
Creative Ireland	500	-	500	500	-	-	-	500
GRETB – County Comhairle Grant								
Funding for the year ended 31 December 2025								
Local Creative Youth Partnership								
Department of Children, Disability and Equality	500	-	500	-	-	(500)	-	-
Galway County Council – County Comhairle Grant								
Funding for the year ended 31 December 2025								
Co-Ordination of County Comhairle Programme								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Tusla Child and Family Agency	1,000	(840)	-	592	(248)	-	-	592
Healthy Ireland								
Funding for the year ended 31 December 2022								
To support the Be Active Programme in the projects and provide additional hours for counselling services								
Department of Education and Youth	500	-	500	235	-	(265)	-	235
GRETB								
Funding for the year ended 31 December 2025								
Óiche na hÓige								
Dept. of Children, Equality, Disability, Integration & Youth	12,370	-	-	73	-	-	(1,008)	1,081
GRETB – Capital Grant								
Funding for the year ended 31 December 2023								
Purchase Nintendo switch games and vouchers, iPad, speakers, sensory equipment, ICT equip, outdoor equip, new intruder alarm in Westside, BBQ equip, storage equip, street art, kitchen equip, furniture								
Dept. of Rural and Community Development and the Gaeltacht	3,000	(774)	-	774	-	-	-	774
GRD – Galway Rural Development Grant								
Funding for the year ended 31 December 2024								
For the provision of equipment to deliver adventure-based interventions in the Junction Project based in Ballinasloe and Loughrea								
Department of Justice, Home Affairs and Migration	385,088	-	385,088	375,455	-	(9,633)	(13,684)	389,139
Youth Work Ireland								
Funding for the year ended 31 December 2025								
For the provision of the Junction Garda Division Project								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Leargas/Erasmus+								
Funding for the year ended 31 December 2025	13,055	-	13,055	13,055	-	-	100	12,955
To improve Mental Health Education and Awareness for Youth Workers								
Creative Ireland	1,000	(390)	-	390	-	-	390	-
GRETB – LCYP Grant								
Funding for the year ended 31 December 2024								
Local Creative Youth Partnership – Production of ASD book								
Go Your Own Way								
Department of Children, Disability and Equality	5,265	-	5,265	1,385	(3,880)	-	-	1,385
Tusla – ASP Grant								
Funding for the year ended 31 December 2025								
Grant for 1:1 support for YP in Loughrea								
Dept. of Children, Equality, Disability, Integration and Youth	4,500	(1,951)	-	1,366	(585)	-	-	1,366
Tusla – ASD								
Funding for the year ended 31 December 2024								
ASD Loughrea Grant								
Department of Education and Youth	1,200	-	1,200	1,098	-	(102)	-	1,098
GRETB								
Funding for the year ended 31 December 2025								
Oiche na hÓige Loughrea								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Leargas/Erasmus+ Covers a 16-month period to the 30/04/2027 Its purpose is to improve Mental Health Education and Awareness for Youth Workers	39,946	-	39,946	-	(39,946)	-	-	-
Department of Education and Youth GRETB – UBU Funding for the year ended 31 December 2025 12 mths core funding to run the UBU-Your place your space youth projects	531,492	-	531,492	531,492	-	-	5,283	526,209
Dept. of Children, Equality, Disability, Integration & Youth Tusla – Preparing for Life – The Children’s Fund Funding for the year ended 31 December 2023 12 months funding to support mothers to help their children Achieve full potential	106,360	(340)	-	340	-	-	340	-
Dept. of Children, Equality, Disability, Integration & Youth Tusla – Preparing for Life-Section 56 Funding for the year ended 31 December 2024 12 months funding to support mothers to help their children Achieve full potential	83,291	(6,643)	76,648	80,696	(2,596)	-	-	80,696
Department of Children, Disability and Equality Tusla – Preparing for Life-Scaling Up Fund Funding for the year ended 31 December 2025 12 months funding to support mothers to help their children Achieve full potential	25,785	(39,873)	25,785	33,197	-	-	-	33,197

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Department of Children, Disability and Equality Tusla – Preparing for Life- The Children’s Fund Funding for the year ended 31 December 2025	140,000	-	140,000	108,010	-	(31,991)	1,352	106,658
Department of Children, Disability and Equality Tusla – Preparing for Life Childrens Fund Funding for the year ended 31 December 2025 12 months funding to support mothers to help their children Achieve full potential	13,291	-	13,291	-	-	(13,291)	-	-
Department of Children, Disability and Equality Tusla – Adolescent Support Worker Funding for the year ended 31 December 2025 Adolescent Support Work in Tuam	60,000	-	60,000	9,070	(50,930)	-	-	9,070
Department of Children, Disability and Equality Tusla – Adolescent Support Worker Funding for the year ended 31 December 2026 Adolescent Support Work in Tuam	60,000	-	60,000	-	(60,000)	-	-	-
Dept. of Children, Equality, Disability, Integration & Youth Tusla Funding for the year ended 31 December 2024 ASD Loughrea Grant – to run a 5-week programme of summer Activities for young people with Autism in the Loughrea area	6,000	(4,425)	-	4,425	-	-	-	4,425
Department of Children, Disability and Equality Tusla – Section 56 Funding for the year ended 31 December 2025 Circle of Security Parenting Train the Trainers	100,000	(100,000)	59,238	-	(40,762)	-	-	59,238

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Dept. of Culture, Communications and Sport Galway City Council – Youth Lates Grant Funding for the year ended 31 December 2024 To offer young people in Galway a safe and engaging space to participate in Galway's vibrant night time economy	6,600	(744)	-	744	-	-	(333)	1,077
Dept. of Culture, Communications and Sport Galway City Council - Creative Communities Grant Funding for the year ended 31 December 2024 50% of Creative Communities Grant. Balance payable on completion	5,000	(1,695)	-	1,695	-	-	1,695	-
Department of Children, Disability and Equality Galway City Council – Climate Justice Grant Funding for the year ended 31 December 2025 Climate Justice	1,000	-	1,000	1,000	-	-	1,000	-
Dept. of Culture, Communications and Sport Galway City Council – Creative Voices Funding for the year ended 31 December 2025 Creative Voices	424	-	424	424	-	-	-	424
Dept of Rural and Community Development and the Gaeltacht Galway City Council – Social Inclusion Grant Funding for the year ended 31 December 2024 Creative Voices	700	-	-	-	350	-	-	-
Dept. of Culture, Communications and Sport Galway City Council – Cruinniú na nÓg 2024 Creative Ireland Funding for the year ended 31 December 2025 Cruinniú na nÓg 2024 Consultation and Inclusion	3,000	-	3,000	3,000	-	-	609	2,391

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Dept. of Culture, Communications and Sport	2,500	-	2,500	2,500	-	-	-	2,500
Galway City Council – Creative Youth Advisory								
Funding for the year ended 31 December 2024								
Creative Ireland								
Creative Ireland Dept. of Culture, Communications and Sport	2,600	-	2,600	2,600	-	-	437	2,163
Galway City Council – Creative Youth Advisory								
Funding for the year ended 31 December 2025								
Creative Ireland								
Dept. of Health (HSE)	3,000	(1,045)	-	1,045	-	-	1,045	-
Safe Spaces 2022								
Funding for the year ended 31 December 2024								
To create a resource / handbook for LGBT young people								
Dept. of Children, Equality, Disability, Integration & Youth	2,514	(2,514)	-	2,514	-	-	109	2,405
Galway Traveller Movement CLG Grant								
Funding for the year ended 31 December 2020 - 2024								
To Provide counselling to members of the travelling community aged 12-21 years old								
Dept. of Children, Equality, Disability, Integration & Youth	5,000	(1,291)	-	1,291	-	-	1,291	-
National Youth Federation (Youth Work Ireland) - 2023 Youth Climate Justice Grant								
Funding for the years ended 31 December 2023/2024								
To develop climate justice programmes, research, and resources to activate climate justice activists from seldom heard backgrounds								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Dept. of Culture, Communications and Sport	11,350	-	-	11,350	-	-	-	11,350
Dublin City Council – Shared Ireland								
Funding for the years ended 31 December 2025								
Shared Ireland Exchange Programme between the North and South of the Island through Creative Ireland								
Dept. of Children, Equality, Disability, Integration & Youth	3,000	(3,000)	-	3,000	-	-	3,000	-
Tusla – CYSPC								
Funding for the year ended 31 December 2023/2024								
To provide Stay Safe training to young people.								
Leargas/Erasmus+	4,000	-	4,000	4,000	-	-	4,000	-
National Youth Federation (Youth Work Ireland)								
Advancing Inclusive Integration								
Funding for the years ended 31 December 2025								
To support young people with physical disabilities, to support young migrant people and geographically isolated young people.								
Department of Children, Disability and Equality	11,475	(11,475)	-	11,475	-	-	11,471	-
Tusla – WRC Agreement								
Funding for the year ended 31 December 2024								
To provide additional wage supports in agreement with the WRC wage agreement.								
Department of Children, Disability and Equality	1,721	-	-	1,721	-	-	1,721	-
Tusla – WRC Agreement								
Funding for the year ended 31 December 2025								
To provide additional wage supports in agreement with the WRC wage agreement.								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Department of Children, Disability and Equality	818	(818)	-	327	-	-	327	-
Tusla - WRC Agreement								
Funding for the year ended 31 December 2024								
WRC Wage Agreement payment for 2024				(1,068)	-	-	(1,068)	-
European Union African Union	-	-	17,123					
World Vision Ireland – Support to Civil Society Organisations								
Funding for the period Feb 2022 – December 2023								
To pilot initiatives of the AU-EU Youth Cooperation Hub								
Department of Education and Youth	85,971	-	85,971	85,971	-	-	(122)	86,093
Youth Work Ireland - Members Youth Service Grant (MYSG)								
Funding for the year ended 31 December 2025								
To support the implementation of National public policy initiatives in the area of youth support and development								
Department of Children, Equality, Disability, Integration & Youth	52,632	(26,312)	26,312	46,862	-	(5,750)	841	46,041
Pobal – LGBTI+ Youth Fund								
Funding for the year ended 31 December 2025								
To employ an LGBTI+ Advocacy Health worker to support young people in all aspects of healthcare ensuring young LGBT+ young people are visible, included, treated equally and are safe in their communities.								
Department of Justice, Home Affairs and Migration	19,598	-	19,598	12,406	-	(11,534)	(113)	12,519
Youth Work Ireland – Research and Development Core Grant								
Funding for the year ended 31 December 2025								
Best Practice Development Team - Please Note: This post was reassigned to Youth Work Ireland by consent in Q2 of 2025	74,453	(300)	-	300	-	-	300	-
Dept. of Justice								
Youth Work Ireland								
Funding for the year ended 31 December 2023								
Best Practice Development Team								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Dept. of Culture, Communications and Sport Galway County Council - Cruinniú na nÓg 2024 Creative Ireland Funding for the year ended 31 December 2024 To fund creative activities for children and young people under 18	8,450	(2,496)	-	2,496	-	-	-	2,496
Dept. of Culture, Communications and Sport Creative Ireland Programme Funding for the year ended 31 December 2025 Involve young people in creative projects and activities.	6,050	-	6,050	6,050	-	-	(2)	6,052
Leargas/Erasmus+ Funding for the year ended 31 December 2025 Local Youth Voices for Climate Change	5,670	-	5,670	5,670	-	-	-	5,670
Department of Rural and Community Development and the Gaeltacht SICAP Galway City Partnership Funding for the year ended 31 December 2025 Art workshop at the Galway East Side Arts Festival	300	-	300	300	-	-	-	300
Dept. of Culture, Communications and Sport County Council Creative Ireland Grant Funding for the year ended 31 December 2025 To support young people with community led creative activities.	4,789	-	4,789	4,789	-	-	-	4,789
Department of Children, Disability and Equality Climate Justice Funding for the year ended 31 December 2025 2025 Co Council Climate Justice Assembly to cover staff hours.	2,816	-	2,816	2,816	-	-	-	2,816
The Irish Human Rights and Equality Commission IHREC – Youth Voices for Environmental Justice Funding for the year ended 31 December 2026 Youth Led initiative that investigates how climate and environmental issues affect young people.	8,000	-	8,000	-	(8,000)	-	-	-

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Department of Children, Disability and Equality Climate Justice Project Funding for the year ended 31 December 2025	6,750	-	6,750	6,750	-	-	-	6,750
YWI Connacht Climate Assembly								
Department of Children, Disability and Equality Climate Justice Project Funding for the year ended 31 December 2025	9,600	-	9,600	9,600	-	-	173	9,427
YWI Climate Justice Project - support to member services								
Department of Children, Disability and Equality Climate Justice Project Funding for the year ended 31 December 2025	12,000	-	12,000	5,890	(6,110)	-	-	5,890
Co-ordination of Youth Justice project								
Dept. of Foreign Affairs Irish Aid Grant Funding for the period Sept 2025 – Aug 2026	55,682	-	55,682	12,573	(43,109)	-	-	12,573
12 months funding in support of "Young Irish - Global citizen								
Dept. of Foreign Affairs Irish Aid Grant Funding for the period Sept 2024 – Aug 2025	55,000	(40,070)	-	40,070	-	-	-	40,070
13 months funding in support of "Young Irish - Global citizen								
Leargas/Erasmus+ For climate action award granted Funding for the period June 2025 to Nov 2026	44,300	-	29,770	-	(29,770)	-	-	-
To host 3 climate assemblies incl Connacht with 100 participants, Munster with 100 participants and one National Assembly with 150 participants								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Department of Justice, Home Affairs and Migration								
Treo Nua Core Grant	267,433	-	262,645	266,955	4,788	(478)	(13,275)	280,229
Funding for the year ended 31 December 2025								
Funding provided for the Treo Nua Garda Diversion Project								
Department of Rural and Community Development	1,500	(978)	-	978	-	-	24	954
GRD Grant								
Funding for the year ended 31 December 2024								
For the provision of a 15-week intercultural soccer programme with the specific aim of integrating young people from the Ukraine and the new communities target groups living in the Tuam area.								
Department of Rural & Community Development	1,508	-	1,508	1,508	-	-	-	1,508
GRD Grant								
Funding for the year ended 31 December 2025								
Restorative Practice								
Dept. of Justice	57,000	(500)	-	500	-	-	500	-
Treo Nua Capital Grant for minibuses								
Funding for the year ended 31 December 2023								
Treo Nua Garda Diversion Project								
Dept. of Justice	289,591	(390)	-	390	-	-	390	-
Justice Core Grant								
Funding for the year ended 31 December 2023								
To support the Junction Garda Diversion Project								
Department of Education and Youth	2,000	-	2,000	2,000	-	-	15	1,985
School Completion Programme								
Funding for the year ended 31 December 2025								
To provide summer activities for participants of the School Completion Programme								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

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Department of Education and Youth								
GRETB - 2025 Óiche na hÓige	1,200	-	1,200	1,200	-	-	-	1,200
Funding for the year ended 31 December 2025								
Dept. of Culture, Communications and Sport Creative Ireland	500	-	500	500	-	-	(5)	505
Galway County Council - Cruinniú na nÓg								
Funding for the year ended 31 December 2025								
To fund creative activities for children and young people under 18								
Department of Children, Disability and Equality	19,720	(11,636)	8,084	14,213	(5,506)	-	-	14,213
Galway County Council – Community Development								
Funding for the period Jan 2025 – Aug 2026								
2025 Galway County Council grant in conj with the Galway County								
Local Community Development Committee. LGBT+ Youth Work in Tuam.	750	-	750	750	-	-	2	748
Department of Rural and Community Development								
Local Enhancement Programme								
Funding for the year ended 31 December 2025								
Capital supports for Tuam Youth Project.	150,000	-	200,000	120,000	(80,000)	-	-	120,000
Dept. of Health								
HSE – Under 18 Addiction Programme								
Funding for the period Sept 2025 – Aug 2026								
12 months grant to fund 3 counsellors to help young people.								
under 18 with drug or alcohol issues								
Dept. of Health	150,000	25,256	-	12,244	-	-	-	12,244
HSE – Under 18 Addiction Programme								
Funding for the period Sept 2024 – Aug 2025								
12 months grant to fund 3 counsellors to help young people.								
under 18 with drug or alcohol issues								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Department of Children, Disability and Equality GRETB – Ukrainian Grant Funding for the year ended 31 December 2025 To help young Ukrainians integrate into Irish society after fleeing the war in the Ukraine	27,626	-	27,626	27,626	-	-	279	27,347
Dept. of Children, Equality, Disability, Integration & Youth Tusla - Ukrainian Integration Grant Funding for the year ended 31 December 2024 To help young Ukrainians integrate into Irish society after fleeing the war in the Ukraine	113,511	(10,270)	-	10,270	-	-	-	10,270
Department of Children, Disability and Equality Tusla - Ukrainian Integration Grant Funding for the year ended 31 December 2025 To help young Ukrainians integrate into Irish society after fleeing the war in the Ukraine	159,116	(159,116)	-	142,355	(16,761)	-	2,492	139,862
Department of Children, Disability and Equality Tusla - Ukrainian Integration Grant Funding for the year ended 31 December 2026 To help young Ukrainians integrate into Irish society after fleeing the war in the Ukraine	166,402	-	166,402	-	(166,402)	-	-	-
Department of Rural and Community Development SICAP Galway Rural Development Funding for the year ended 31 December 2025 Community Easter event for Ukrainian young people and their families in Ballinasloe	2,000	-	2,000	2,000	-	-	-	2,000

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Department of Rural and Community Development and The Gaeltacht	250	-	250	250	-	-	40	210
Galway City Council-Social Inclusion								
Funding for the year ended 31 December 2025								
To support inclusion activities and programmes that promote equality and encourage young peoples' participation in Westside								
Department of Education and Youth	1,250	-	1,250	1,222	-	(28)	-	1,222
GRETB - 2025 Óiche na hÓige								
Funding for the year ended 31 December 2025								
Department of Children, Disability and Equality	4,000	-	4,000	4,632	-	-	(716)	5,347
Tusla - CYPSC								
Funding for the year ended 31 December 2025								
Enabling participants living in IPAS Centres to organise activities and summer programmes with a view to creating opportunities for participants to experience greater levels of social inclusion.								
Department of Children, Disability and Equality	18,500	(18,500)	-	18,500	-	-	-	18,500
Tusla - CYPSC								
Funding for the year ended 31 December 2025								
Enabling participants living in IPAS Centres to organise activities and summer programmes with a view to creating opportunities for participants to experience greater levels of social inclusion.								

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Dept. of Children, Equality, Disability, Integration & Youth Tusla – IPAS Grant Funding for the year ended 31 December 2024 Enabling participants living in IPAS Centres to organise activities and summer programmes with a view to creating opportunities for participants to experience greater levels of social inclusion.	16,376	(6,617)	-	6,617	-	-	-	6,617
Department of Children, Disability and Equality Tusla – IPAS Grant Funding for the year ended 31 December 2026 Enabling participants living in IPAS Centres to organise activities and summer programmes with a view to creating opportunities for participants to experience greater levels of social inclusion.	29,368	-	29,638	-	(29,638)	-	-	-
Co-operation Ireland Funding for the year ended 31 December 2024 Enabling participants living in IPAS Centres to organise activities and To meet up with likeminded young people from Derry in Northern Ireland with a focus on peace and reconciliation	1,000	(226)	-	-	-	-	226	-
Dept. of Culture, Communications and Sport Galway City Council - Cruinniú na nÓg 2025 Funding for the year ended 31 December 2025 Creative Ireland To fund creative activities for children and young people under 18	992	-	992	992	-	-	-	992
Department of Education and Youth National Youth Council of Ireland NYCI Funding for the year ended 31 December 2025 Irish Rail tickets for young people from Westside to travel to Dublin. for a NYCI event held on 29/10/25	133	-	133	133	-	-	-	133

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Dept. of Children, Equality, Disability, Integration & Youth GRETB – Ukrainian Grant Funding for the period Apr – December 2023 To help young Ukrainians integrate into Irish society after fleeing the war in the Ukraine	48,244	(1,091)	-	1,313	-	-	1,313	-
Dept. of Health Section 39 Grant Funding for the year ended 31 December 2025 To fund counselling hours in Galway, Tuam, Ballinasloe, Loughrea, Gort, Athenry and Clifden	15,000	-	15,000	-	(15,000)	-	-	-
Dept. of Children, Equality, Disability, Integration & Youth Tusla-Counselling Funding for the year ended 31 December 2024 To fund counselling hours in Galway, Tuam, Ballinasloe, Loughrea, Gort, Athenry and Clifden	7,377	-	11,746	11,746	-	-	-	11,746
Department of Children, Disability and Equality Tusla - CYPSC Funding for the period Sept 2025 to Aug 2026 To cover the cost of counselling hours for the Youth Counselling Service	15,000	-	15,000	15,000	-	-	-	15,000

GALWAY REGIONAL YOUTH FEDERATION CLG
(Not having a share capital and limited by guarantee)

Notes to the financial statements
For the year ended 31st December 2025

Name and performance conditions/restrictions of grant	Total grant awarded over term	Grants due/(deferred) at 1 Jan 2025	Grant amount received in the year	Grant taken to income in the year	Grants due/(deferred) at 31 Dec 2025	Amount due back to the funder at 31 Dec 2025	Grant carried forward in restricted funds at 31 Dec 2025	Grant expended in period
Dept. of Children, Equality, Disability, Integration & Youth								
Tusla - CYPSC	20,000	(11,746)	-	11,587	(8,413)	-	-	11,587
Funding for the period Dec 2024 to Nov 2025								
To cover the cost of counselling hours for the Youth Counselling Service								
Department of Children, Disability and Equality	20,000	(20,000)	-	-	(20,000)	-	-	-
Tusla - CYPSC								
Funding for the period Aug 2025 to July 2026								
To cover the cost of counselling hours for the Youth Counselling Service								
Department of Children, Disability and Equality	16,152	-	16,152	-	(16,152)	-	-	-
Tusla								
Funding for the period ended December 2026								
To fund counselling hours in Galway, Tuam, Ballinasloe, Loughrea, Gort, Athenry and Clifden								
Department of Education and Youth	57,961	-	57,961	57,961	-	-	198	57,763
GRETB – Youth Information Centre								
Funding for the year ended 31 December 2025								
12-month grant to provide a free confidential information service to young people								
Dept. of Social Protection	501,259	-	501,259	501,259	-	-	-	501,259
Community Employment Scheme								
Funding for the period 11/09/2025 – 06/09/2026								

Notes to the financial statements
For the year ended 31st December 2025

7 Analysis of expenditure charitable activities

Expenditure on charitable activities has been classified to comply with Charities SORP (FRS 102). Such costs include the direct costs of providing community services together with those support costs (training, volunteering, finance, and administration costs) incurred that enable these activities to be undertaken. These have been allocated across the activities based on staff and volunteer numbers and utilisation.

	Youth development costs	Youth support costs	Technical and operational costs	Education and training costs	Total 2025
	€	€	€	€	€
For the year ended 31st December 2025					
<u>Trading costs</u>					
Activities directly undertaken	1,000,679	950,678	320,805	501,259	2,773,421
Support costs	109,457	127,677	(197,491)	-	39,643
Total 2025	1,110,136	1,078,355	325,694	501,259	2,813,064

	Youth development costs	Youth support costs	Technical and operational costs	Education and training costs	Total 2024
	€	€	€	€	€
For the year ended 31st December 2024					
<u>Trading costs</u>					
Activities directly undertaken	865,369	752,677	289,727	483,454	2,391,227
Support costs	105,240	90,636	(140,494)	-	55,382
Total 2024	970,609	843,313	149,233	483,454	2,446,610

8 Analysis of expenditure on support costs

Support costs include internal finance, maintenance, I.T., human resources, administration, and general management functions. Training costs relate to the cost of running extensive training for staff essential to their work environment. Those costs are allocated across other services on the basis of staff numbers and utilisation as appropriate.

	Governance costs	Finance costs	Establishment costs	Total 2025
	€	€	€	€
For the year ended 31st December 2025				
Youth development	11,348	87,765	10,344	109,457
Youth support	6,758	114,615	6,304	127,677
Technical and operational support	2,740	(201,654)	1,423	(197,491)
Total 2025	20,846	726	18,070	39,643

Notes to the financial statements
For the year ended 31st December 2025

Analysis of expenditure on support costs (continued)

	Governance costs	Finance costs	Establishment costs	Total 2024
	€	€	€	€
For the year ended 31st December 2024				
Youth development	12,535	83,890	8,815	105,240
Youth support	3,453	53,023	4,160	90,636
Technical and operational support	20,434	(166,013)	5,085	(140,494)
Total 2024	36,422	900	18,060	55,382

9 Operating surplus is stated after charging/(crediting)	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Staff costs (Note 11 (b))	2,123,260	1,855,201
Depreciation	50,711	47,481
Auditor's remuneration		
Audit of charity's financial statements	10,455	10,455
Audit of Community Employment Scheme	3,690	1,845

10 Employee information and benefits

(a) The average number of employees (as calculated using the methodology required by Companies Act 2014) during the year is analysed below:	2025	2024
	No.	No.
Programmes	37	36
Finance & Administration	2	2
Management	2	2
CE Scheme	24	25
	65	65

Included in the above staff numbers are 21 full-time staff, 57 part-time staff and 5 full-time equivalent of part-time staff.

(b) The company's employment costs for all employees comprise:	2025	2024
	€	€
Wages and salaries	1,959,424	1,724,798
Social insurance costs	163,293	129,839
Pension costs	543	564
	2,123,260	1,855,201

From 1 July 2025, the management structure of Galway Regional Youth Federation CLG changed from a job-sharing arrangement to two separate full-time positions: a Chief Executive Officer and a Chief Operations Officer. They are considered key management personnel, and their combined salaries before employer's PRSI total €120,612.

Notes to the financial statements

For the year ended 31st December 2025

(c) The number of employees receiving remuneration over €60,000 in the year were as follows:

	2025	2024
	No.	No.
Salary		
€60,001 to €70,000	1	-
	1	-

11 Directors' remuneration

No members of the board of directors (or any persons connected with them) received any remuneration or benefits during the year or during the prior year.

12 Taxation

No provision for taxation has been made because the company, being a registered charitable organisation, is exempt from tax under Section 207 and 208 of the Taxes Consolidation Acts, 1997.

13 Tangible fixed assets

	Fixtures & fittings	Motor vehicles	Total
	€	€	€
Cost			
At 1 st January 2025	58,261	188,493	246,754
Additions	17,623	-	17,623
At 31 st December 2025	75,884	188,493	264,377
Accumulated depreciation			
At 1 st January 2025	26,053	48,999	75,052
Charge for the year	13,011	37,700	50,711
At 31 st December 2025	39,064	86,699	125,763
Net book value			
At 31st December 2025	36,820	101,794	138,614
At 1 st January 2025	32,208	139,494	171,704

Notes to the financial statements
For the year ended 31st December 2025

14 Debtors	2025	2024
	€	€
Amounts falling due within one year:		
Trade debtors	10,500	39,130
Other debtors	4,895	22,293
	15,395	61,423

15 Creditors – Amounts falling due within one-year	2025	2024
	€	€
Trade creditors	25,714	20,592
Accruals	20,165	13,863
PAYE and Pay Related Social Insurance	36,356	27,192
Deferred income (Note 17)	644,774	484,862
Other creditors	116,674	71,803
	843,683	618,312

Deferred income represents advances paid on grants and other revenues received in the year ended 31 December 2025 which are to be recognised as income in the upcoming year.

16 Deferred income	2025	2024
	€	€
At 1 st January	484,862	329,916
Released from previous period	(484,862)	(329,916)
Resources deferred in the year	644,774	484,862
At 31st December 2025	644,774	484,862
Split of deferred income:		
Amounts falling due within one year	644,774	484,862
Amounts falling due after more than one year	-	-
	644,774	484,862

17 Reconciliation of movements in accumulated funds

	Balance at start of the year 2025	Incoming resources	Resources expensed	Transfers	Balance at end of the year 2025
Fund description	€	€	€	€	€
Restricted reserves	195,571	2,821,422	(2,811,800)	-	205,192
Unrestricted reserves	252,949	3,451	(1,264)	-	255,136
Accumulated funds	448,520	2,824,873	(2,813,064)	-	460,329

Notes to the financial statements
For the year ended 31st December 2025

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2025
	€	€	
Tangible assets	138,614	-	138,614
Current assets/(liabilities)	309,906	11,809	321,715
Net assets at 31st December 2025	448,520	11,809	460,329

19 Reconciliation of net income to net cash flow from charitable activities

	2025 €	2024 €
Income for the period (as per the Statement of Financial Activities)		
Net income	11,809	91,191
Adjust for:		
Depreciation charges	50,711	47,481
Interest received	(157)	(156)
Decrease/(increase) in debtors	46,028	17,510
Increase/(decrease) in deferred income	159,882	154,946
Increase/(decrease) in creditors	65,491	(55,869)
Net cash provided by charitable activities	333,764	255,103

20 Analysis of cash and cash equivalents

	At 1 st January 2025 €	Cash flow €	At 31 st December 2025 €
Cash at bank and in hand	833,705	316,298	1,150,003
Net funds/(debt)	833,705	316,298	1,150,003

21 Contingent liability

The company did not have any contingent liabilities at the year end.

22 Capital commitments

The company has no capital commitments at the year end.

23 Provisions available for small entities

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

24 Limited liability

The company is limited by guarantee and does not have a share capital. The liability of the members is limited.

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

Notes to the financial statements
For the year ended 31st December 2025

25 Post Balance Sheet events

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

26 Related party transactions

There were no related party transactions during the year (2024 – none).

27 Tax clearance compliance with circulars

The company has complied with relevant Government Circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments' and Circular 13/2014 'Management of and Accountability for Grants from Exchequer Funds' by providing the tax clearance access number to grant providers when requested throughout the year. The company has an up-to-date tax clearance certificate at the date of approval of the financial statements.

28 Approval of financial statements

The accounts were approved by the board of directors on 28 May 2026.

Document Details

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