Kilbarrack Coast Community Programme CLG

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

KPW Audit & Accountancy Services Limited
Chartered Certified Accountants and Statutory Auditors
D18 North City Business Park
North Road
Finglas
D11 KN93
Ireland

Kilbarrack Coast Community Programme CLG
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Kilbarrack Coast Community Programme CLG
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Michael Finn Martin Timmons James Scanlon Declan Byrne Louise O'Neill
Company Secretary	Michael Finn
Charity Number	CHY16145
Company Registration Number	346721
Registered Office	Kilbarrack Coast Community Hall Greendale Road Kilbarrack Dublin 5
Auditors	KPW Audit & Accountancy Services Limited Chartered Certified Accountants and Statutory Auditors D18 North City Business Park North Road Finglas D11 KN93 Ireland
Principal Bankers	Bank Of Ireland 60 Malahide Road Coolock Dublin 5

Kilbarrack Coast Community Programme CLG
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2025

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

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

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Kilbarrack Coast Community Programme CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

Mission, Objectives and Strategy

Mission Statement
The principal activity of the company is that of working with those people who have become involved with drugs and alcohol and their families, working with the young people in the Kilbarrack area and getting involved in Community Development Initiatives.

The organisation is a charitable company limited by guarentee. the company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or libilities of the company on winding up such amounts as may be required not exceeeding on Euro (€1).

The charity was established under a Memorandum of Association which established the objects and powers of the Charitable company and is governed under its Constituition and Managed by a Board of Directors.

The charity has been granted charitable tax status under Sections 207 and 2018 of the Taxes Consolidation Act 1997, Charity No CHY16145 and is registered with the Charities Regulatory Authority.

The Charity's objects and principal activities are to:

- to break the cycle of problematic drug use within families and the wider kibarrack and District Community in the City of Dubiin.
- benefit the community by providing services both on an individual and group basis to adults on a Special Community Employment Programme, parent and family support group and young people who the youth club, youth matters.

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless, with the aid of financial management the Charity has incurred a surplus for the period.

The directors are satisfied with the level of retained reserves at the year end.

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity had gross assets of €433,077 (2024 - €310,257) and gross liabilities of €280,979 (2024 - €187,275). The net assets of the charity have increased by €29,116.

Principal Risks and Uncertainties
The Directors have identified that the key risks and uncertainties the Company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. The company has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities;

- The company closely monitors emerging changes to regulations and legislation on an ongoing basis;Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

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

Michael Finn
Martin Timmons
James Scanlon
Declan Byrne
Louise O'Neill

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

The secretary who served throughout the financial year was Michael Finn.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Kilbarrack Coast Community Programme CLG subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)

Government Department Circulars
Kilbarrack Coast Community Programme Company Limited by Guarantee is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

Reserves Policy
In line with best practice in accounting and reporting by charities, the Board of Directors have adopted the Statement of Recommended Practice (SORP) which requires a charity to state its reserves policy within its annual report. The Board have examined the charity's requirements for reserves in light of the main risks to the organisation and also making allowance for the charity's ability to respond quickly to any crisis situations that may arise without the need to wait for third party funding. This is in line with minimum recommended levels for the sector. The reserves are needed to meet the working capital requirements of the charity, to deal with emergency situations and to fund the expansion of the charities services going forward. The Board of Directors are confident that at this level they would be able to continue the current activities of the charity in the event of a drop in funding while allowing time to raise other funding while at the same time not holding excessive reserves that would unnecessarily reduce the amount spent on current charitable activities. The Board have developed the reserves policy to assist in strategic planning, to inform a balanced budget process and to inform the risk management process by identifying any uncertainty in future income streams.

The Auditors
The auditors, KPW Audit & Accountancy Services Limited, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Kilbarrack Coast Community Hall, Greendale Road, Kilbarrack, Dublin 5.

Approved by the Board of Directors on 18 May 2026 and signed on its behalf by:

Michael Finn
Director

Martin Timmons
Director

Kilbarrack Coast Community Programme CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

In so far as the directors are aware:

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

Approved by the Board of Directors on 18 May 2026 and signed on its behalf by:

Michael Finn
Director

Martin Timmons
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of Kilbarrack Coast Community Programme CLG

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Kilbarrack Coast Community Programme CLG ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

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

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Kilbarrack Coast Community Programme CLG

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Further information regarding the scope of our responsibilities as auditor
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Kilbarrack Coast Community Programme CLG

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

Keith Whitford

Keith Whitford
for and on behalf of
KPW AUDIT & ACCOUNTANCY SERVICES LIMITED
Chartered Certified Accountants and Statutory Auditors
D18 North City Business Park
North Road
Finglas
D11 KN93
Ireland

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Kilbarrack Coast Community Programme CLG
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Voluntary Income	4.1	9,978	-	9,978	8,355	-	8,355
Charitable activities - Grants from governments and other co-funders	4.2	-	1,269,885	1,269,885	-	1,324,713	1,324,713
Other income	4.3	1,125	-	1,125	2,124	-	2,124
Total income		11,103	1,269,885	1,280,988	10,479	1,324,713	1,335,192
Expenditure							
Charitable activities	5.1	-	1,251,872	1,251,872	870	1,296,115	1,296,985
Net income/(expenditure)		11,103	18,013	29,116	9,609	28,598	38,207
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		11,103	18,013	29,116	9,609	28,598	38,207
Reconciliation of funds: Total funds beginning of the year	14	95,677	27,305	122,982	86,068	(1,293)	84,775
Total funds at the end of the year		106,780	45,318	152,098	95,677	27,305	122,982

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

Approved by the Board of Directors on 18 May 2026 and signed on its behalf by:

Michael Finn
Director

Martin Timmons
Director

Kilbarrack Coast Community Programme CLG
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	10	**63,035**	65,706
Cash at bank and in hand		**370,042**	244,551
		433,077	310,257
Creditors: Amounts falling due within one year	11	**(280,979)**	(187,275)
Net Current Assets		**152,098**	122,982
Total Assets less Current Liabilities		**152,098**	122,982
Funds			
Restricted funds		**45,318**	27,305
General fund (unrestricted)		**106,780**	95,677
Total funds	14	**152,098**	122,982

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

Approved by the Board of Directors on 18 May 2026 and signed on its behalf by:

Michael Finn
Director

Martin Timmons
Director

1. GENERAL INFORMATION

Kilbarrack Coast Community Programme CLG is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Kilbarrack Coast Community Hall, Greendale Road, Kilbarrack, Dublin 5 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

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

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

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

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

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

Plant and machinery	Fully Depreciated
Fixtures, fittings and equipment	Fully Depreciated
Motor vehicles	Fully Depreciated

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

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

Taxation

The company is a 'not for profit' organisation and does not have taxable surpluses subject to corporation tax for the financial year. The Revenue Commissioners has been notified in writing of the company's 'not for profit' nature and is therefore not filing a corporation tax return.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Donations and legacies	9,978	-	9,978	8,355

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Income from charitable activities	-	6,670	6,670	30
HSE Grant	-	614,114	614,114	427,063
Drugs Task Force Reach Out Project Grant	-	-	-	51,000
REHAB Drugs & Alcohol Task Force Grant	-	-	-	63,000
School Completion Programme Grant	-	3,323	3,323	3,446
DSP Community Employment Scheme	-	627,838	627,838	627,302
Dublin City Council Small Grant	-	8,267	8,267	12,008
National Lottery Grant	-	-	-	9,470
Pay Restoration	-	-	-	52,688
National Family Support Network	-	-	-	70,000
City of Dublin Education & Training Board	-	9,673	9,673	8,706
	-	1,269,885	1,269,885	1,324,713

4.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Other income	1,125	-	1,125	-
Self Generated Income	-	-	-	2,124
	1,125	-	1,125	2,124

5. EXPENDITURE
5.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Staff Costs	1,124,578	-	-	1,124,578	1,128,468
Rent	7,000	-	-	7,000	(5,000)
Insurance	11,878	-	-	11,878	12,320
Programme Costs	59,376	-	-	59,376	66,290
Office Costs	6,892	-	-	6,892	18,912
Repairs & Maintenance	11,266	-	-	11,266	63,758
Computer & I.T Costs	4,725	-	-	4,725	2,301
Bank Charges	382	-	-	382	570
Depreciation	-	-	-	-	2,826
Light & Heat	17,203	-	-	17,203	(1,956)
Governance Costs (Note 5.2)	-	8,572	-	8,572	8,496
	1,243,300	8,572	-	1,251,872	1,296,985

5.2 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Audit Fee	-	8,572	-	8,572	8,496

6. NET INCOME

	2025	2024
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	-	2,826
Auditor's remuneration:		
- audit services	8,572	8,496

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. EMPLOYEES AND REMUNERATION

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

	2025 Number	2024 Number
DSP Staff	**36**	36
HSE Staff	**12**	12
	48	48

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	**1,031,637**	1,057,912
Social security costs	**71,510**	69,774
Pension costs	**3,525**	-
	1,106,672	1,127,686

8. EMPLOYEE BENEFITS

The charity has a total of one employee whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000 and a table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular: 13/2014

	2025 Number of Employees	2024 Number of Employees
€60,000 to €70,000	**1**	1

9. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 31 December 2025	2,306	36,628	32,850	71,784
Depreciation				
At 31 December 2025	2,306	36,628	32,850	71,784
Net book value				
At 31 December 2025	-	-	-	-

10. DEBTORS

	2025 €	2024 €
Other debtors	**60,505**	63,176
Prepayments	**2,530**	2,530
	63,035	65,706

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. CREDITORS
Amounts falling due within one year

	2025	2024
	€	€
Taxation and social security costs	**14,379**	13,554
Pension accrual	**1,000**	809
Accruals	**7,924**	7,924
Deferred Income	**257,676**	164,988
	280,979	187,275

12. STATE FUNDING

Agency	**HSE**
Government Department	Department of Health
Grant Programme	Core Funding
Purpose of the Grant	The programme is designed to help people who have become involved with drugs and alcohol.
Term	1 Year
Funding deferred at period start	€
Funding received during the period	€348,098
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	-€30,000
Funding taken to income during period	€318,098
Expenditure during the period	€318,098
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**HSE**
Government Department	Department of Health
Grant Programme	Rehab Drugs and Alcohol
Purpose of the Grant	The programme is designed to break the cycle of problematic drug use within families and the wider Kilbarrack and District Community in the City of Dublin
Term	1 Year
Funding deferred at period start	€
Funding received during the period	€63,000
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	€
Funding taken to income during period	€63,000
Expenditure during the period	€63,000
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes

Agency	**HSE**
Government Department	Department of Health
Grant Programme	Reach Out Project
Purpose of the Grant	The programme is designed to help people who have become involved with drugs and alcohol.
Term	1 Year
Funding deferred at period start	€
Funding received during the period	€51,000
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	€
Funding taken to income during period	€51,000
Expenditure during the period	€51,000
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**HSE**
Government Department	Department of Health
Grant Programme	WRC/Team Leader/Family Support/ Youth Cllr & Other
Purpose of the Grant	The programme is designed to help people who have become involved with drugs and alcohol.
Term	1 Year
Funding deferred at period start	€13,223
Funding received during the period	€240,786
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	-€71,993
Funding taken to income during period	€182,016
Expenditure during the period	€182,016
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes

Agency	**HSE**
Government Department	Department of Health
Grant Programme	Refurbishment
Purpose of the Grant	Refurbishment of facilities
Term	Ongoing
Funding deferred at period start	€34,121
Funding received during the period	€
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	-€34,121
Funding taken to income during period	€
Expenditure during the period	€
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes

continued

Agency	**Dublin City Council**
Government Department	Department of Housing, Local Government and Heritage
Grant Programme	DCC Small Grants
Purpose of the Grant	The programme is designed to Community Development, Social Inclusion and Integration
Term	1 Year
Funding deferred at period start	€7,495
Funding received during the period	€5,762
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	-€5,000
Funding taken to income during period	€8,267
Expenditure during the period	€8,267
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes

Agency	**Department of Social Protection**
Government Department	Department of Social Protection
Grant Programme	Community Employment Programme
Purpose of the Grant	The programme is designed to help people be in constant training.
Term	1 Year
Funding deferred at period start	€38,019
Funding received during the period	€626,008
Less: Capital element of funding (if any)	€0
Less: Funding deferred at the period end	-€36,189
Funding taken to income during period	€627,838
Expenditure during the period	€627,838
Restriction on use	As per agreement
Tax Clearance Certificate in place	yes

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Tusla**
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	School Completion Programme
Purpose of the Grant	Community Services
Term	1 Year
Funding deferred at period start	€
Funding received during the period	€3,323
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	€
Funding taken to income during period	€3,323
Expenditure during the period	€3,323
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes
Agency	**City of Dublin Education and Training Board**
Government Department	DFHERIS / SOLAS / City of Dublin ETB / Reach Fund
Grant Programme	Reach Fund
Purpose of the Grant	Support for Projects
Term	1 Year
Funding deferred at period start	€
Funding received during the period	€9,673
Less: Capital element of funding (if any)	€
Less: Funding deferred at the period end	€
Funding taken to income during period	€9,673
Expenditure during the period	€9,673
Restriction on use	As per agreement
Tax Clearance Certificate in place	Yes

13. RESERVES

	2025	2024
	€	€
At the beginning of the year	**122,982**	84,775
Surplus for the financial year	**29,116**	38,207
At the end of the year	**152,098**	122,982

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	86,068	(1,293)	84,775
Movement during the financial year	9,609	28,598	38,207
At 31 December 2024	95,677	27,305	122,982
Movement during the financial year	11,103	18,013	29,116
At 31 December 2025	**106,780**	**45,318**	**152,098**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restricted funds					
Restricted	27,305	1,269,885	1,251,872	-	45,318
Unrestricted funds					
Unrestricted General	95,677	11,103	-	-	106,780
Total funds	**122,982**	**1,280,988**	**1,251,872**	**-**	**152,098**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	2,826	454,097	**(350,215)**	106,708
Unrestricted general funds	(2,826)	2,658	**45,558**	45,390
	-	**456,755**	**(304,657)**	**152,098**

15. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial 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.

16. RELATED PARTY TRANSACTIONS

No members of the board of directors received any remuneration during the year.

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

17. POST-BALANCE SHEET EVENTS

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

Kilbarrack Coast Community Programme CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

18. DIRECTORS' REMUNERATION

The present membership of the board is listed on the 'Directors and other information' page. No members of the board of directors received any remuneration during the period (previous period - Nil).
No director or other person related to the company had any personal interest in any contract or transaction entered into by the company during the period (previous period - Nil).

	2025	2024
	€	€

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 18 May 2026.

KILBARRACK COAST COMMUNITY PROGRAMME CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Kilbarrack Coast Community Programme CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income			
- Donations		**9,978**	8,355
- Other Income		**1,125**	2,124
- HSE: Core Funding		**318,098**	376,602
- HSE: Rehabilitation		**63,000**	49,618
- HSE: Reach Out Project		**51,000**	56,851
- HSE: Various		**182,016**	1,099
- HSE: Task Force Recovery Month		**-**	2,124
- HSE: Refurbishment Funding		**-**	35,786
- Northside Partnership Garden		**-**	30
- HSE: Rehabilitation Task Force		**-**	69,257
- HSE: Women's Group		**-**	1,547
- School Completion Programme Grant		**3,323**	3,446
- DSP Community Employment Scheme		**627,838**	627,302
- Dublin City Council Small Grant		**8,267**	12,008
- National Lottery Grant		**-**	9,470
- HSE: National Family Support Network		**-**	70,867
- DNE Task Force Women's Group		**6,670**	-
- City of Dublin Education & Training Board		**9,673**	8,706
		1,280,988	1,335,192
Charitable activities and other expenses	**1**	**(1,251,872)**	(1,296,985)
Net surplus		**29,116**	38,207

Kilbarrack Coast Community Programme CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2025

	2025	2024
	€	€
Expenses		
Wages and salaries	**1,031,637**	1,057,912
Employer's NI/PRSI contributions	**71,510**	69,774
Staff defined contribution pension costs	**3,525**	-
Staff training & supervision	**21,096**	13,523
Rent payable	**7,000**	(5,000)
Insurance	**11,878**	12,320
Programme Costs	**56,186**	50,357
Light and heat	**4,889**	4,260
Cleaning	**1,237**	1,103
Repairs and maintenance	**11,266**	62,655
Printing, postage and stationery	**1,697**	1,156
Advertising	**875**	146
Telephone	**5,195**	4,933
Computer costs	**4,725**	2,301
Motor expenses	**3,122**	3,192
Legal and professional	**5,000**	4,645
Auditor's/Independent Examiner's remuneration	**8,572**	8,496
Bank charges	**382**	570
Canteen	**1,011**	1,286
General expenses	**1,069**	530
Depreciation	**-**	2,826
	1,251,872	1,296,985