Company Registration Number: 401909
Charity Number: 16525
Charities Regulatory Authority Number: 20059736

Dublin City Volunteer Centre

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

O'Gorman Brannigan Purtill & Co. Limited
Chartered Accountants and Statutory Audit Firm
22 Bridge Street
Ringsend
Dublin 4
D04 X6W4
Ireland

Dublin City Volunteer Centre

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Dublin City Volunteer Centre
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Emer Deane Kunaal Sarna Edel Colgan Eugene O'Loughlin Leo Hennessey Owen McFeely Gerard Culligan Olanrewaju Gbadamosi (appointed 21/08/2025) Thokozani Sihlangu (appointed 21/08/2025)
Company Secretary	Dr. Eugene Francis Mary O'Loughlin
Charity Number	16525
Charities Regulatory Authority Number	20059736
Company Registration Number	401909
Registered Office and Principal Address	The Connolly Building 42/ 43 Amiens Street Dublin 1 D01E4X5
Auditors	O'Gorman Brannigan Purtill & Co. Limited Chartered Accountants and Statutory Audit Firm 22 Bridge Street Ringsend Dublin 4 D04 X6W4 Ireland
Principal Bankers	AIB 7-12 Dame Street Dublin 2
Solicitors	Cormac O Ceallaigh 388 North Circular Road Phibsborough Dublin 7.

Dublin City Volunteer Centre
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 Dublin City Volunteer Centre Company Limited by Guarantee 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 directors, who are also the trustees of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3.

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

The Directors have no interests in shares and comply with S 299 Companies Act 2014 as it is a CLG without shares.

Financial Review
The results for the financial year are set out on page 14 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 €483,833 (2024 - €437,074) and gross liabilities of €129,505 (2024 - €111,623). The net assets of the charity have increased by €28,877.

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

Emer Deane
Kunaal Sarna
Edel Colgan
Eugene O'Loughlin
Leo Hennessey
Owen McFeely
Gerard Culligan
Olanrewaju Gbadamosi (appointed 21/08/2025)
Thokozani Sihlangu (appointed 21/08/2025)

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

Directors Remuneration

The directors serve on the board in a voluntary capacity and received no fees or remuneration for their time spent carrying out these duties.

No remuneration was paid to the directors during the year ended 31 December 2025.

The secretary who served throughout the financial year was Dr. Eugene Francis Mary O'Loughlin.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Dublin City Volunteer Centre subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Act 2009
- The company is also in compliance with the Charities Governance Code

Post balance sheet events
There have been no significant events affecting the company since the year-end.

1. Mission, Objectives & Strategy

Mission Statement

Our Mission:

To lead and collaborate with people, groups and organisations in Dublin City to address social issues and strengthen quality of life through the development and support of quality volunteering.

"The main object for which the company is established is to promote the benefit of the inhabitants of Dublin city as defined by the Dublin City Council administrative boundaries and, by association with the Statutory and Voluntary authorities in a common aim to advance civic participation and volunteering and to provide facilities in the interest of Social Welfare and other charitable purposes of benefit of the communities in Dublin City and surrounding areas and to provide support, training and advice which enhances effectiveness or organisations involving volunteers to promote charitable activities on behalf of the communities of Dublin City."

Dublin City Volunteer Centre's work is anchored on social inclusion principles and policies. Volunteering fits well within the social inclusion policy framework because volunteering is a way of encouraging and supporting members of society on their journey towards reaching their full potential.

Our Values:

As an organisation that supports best practice in volunteer leadership and engagement, we believe our core values should actively guide our actions and ways of working.

a) Empowering
We support and constructively challenge so that people can achieve personal and collective success.

b) Innovative
We are ambitious in our desire to make a difference. We focus on innovation and performance excellence to strive for positive outcomes.

c) Collaborative
We work as one team and always collaborate to achieve positive results for ourselves and the people, organisations and partners we work with.

d) Inclusive & Respectful
We are committed to diversity and inclusion as a reflection of the communities we serve. We respect divergent opinions and ensure everyone has a voice.

e) Professional
We uphold powerful principles in the way we deal with each other and the people we serve. This is our guiding light.

Objectives
Our five strategic objectives as outlined in the Strategic Plan 2022-2026 are:

1. To empower people, groups and organisations to participate in volunteering;
2. To strengthen the professionalism of volunteering;
3. To identify, develop and lead innovative volunteer projects with partners to address pressing social issues and improve quality of life;
4. To increase the recognition of volunteering and the role of the Volunteer Centre amongst stakeholders;

5. To ensure organisational sustainability through good governance and management

2. Structure, Governance & Management
Structure
The Charity is governed by its Constitution. The Charity is a company limited by guarantee for the purposes of Part 18 of the Companies Act 2014.

The Constitution sets out the purpose and objectives of the organisation, and how it conducts itself.

Although DCVC is an independent company, it is also part of the network of 29 Volunteer Centres in Ireland and an affiliate of Volunteer Ireland.

Governance
Dublin City Volunteer Centre is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland. The Board continues to monitor and maintain compliance with the Governance Code.

Composition of the Board, Recruitment and Appointment of New Trustees
The Board of Directors met six times in 2025, in addition to sub-group meetings. Two new trustees were co-opted to the Board in June 2025 and formally appointed at the AGM.

Committees of the Board and Terms of Reference
The Manager of Dublin City Volunteer Centre attends the board and sub-group meetings but is not a member of the Board of Dublin City Volunteer Centre.

New Directors/Trustees can be appointed at any general meeting and will hold office until the next Annual General Meeting (AGM). As per the Constitution, at the AGM, one third of directors retire from office as those who have been longest in office since last election. Retiring Board members may put themselves forward for re-election, subject to having adhered to the requirements outlined in the Directors Notice of Appointment.

The length of term for Directors/Trustees is four years and Trustees may serve for two terms i.e. up to eight years. All new Directors are required to sign Dublin City Volunteer Centre's Code of Conduct and Conflict of Interest form. All Directors complete/update the Register of Interests form annually. Conflict of Interest is a standing item on the agenda of each board meeting.

The Director's Handbook sets out how new board members/trustees are recruited and inducted, which includes a diversity of recruitment channels and induction supports, inter alia a Board Induction Pack and 'Buddy System' with longer-serving Trustees.

The role of the Board and Directors

The Dublin City Volunteer Centre Board of Directors is responsible for the overall governance, legal and fiduciary obligations for the Centre. It guides the mission, values and vision of the Centre. The Board ensures that the organisation is delivering a service in line with agreed work plans, in accordance with the contractual arrangements of funders, and above all, which is consistent with the best interests of those in the catchment area, in line with the Constitution.

The Board delegates responsibilities to the Centre management in the following areas:

- Implementing the strategic plan, operational plan and policies approved by the board.
- Keeping the board updated, informing them of any new risks arising, and providing board support and administration.
- Oversee the design, marketing, promotion, quality and delivery of programmes and services.
- Leading staff and volunteers to ensure they contribute directly to achieving the goals of the Volunteer Centre.

There are three Board Sub-Groups:

- **HR**
- **Finance**
- **Governance**

HR
The HR Sub-Group supports the Board and the Centre Manager on all matters relating to the people who work with the organisation. Under its terms of reference, it advises on HR policies and procedures, recruitment and selection, staff relations, staff development and wellbeing. It also acts as a point of contact for staff where a concern cannot appropriately be raised with their manager. The Sub-Group is made up of at least two trustees and reports to the Board

at each Board meeting.

During 2025 the Sub-Group met six times. It oversaw a year of significant staff change, including the recruitment of a new Deputy Centre Manager, which brought the organisation to full staffing in the autumn. With external HR support it led a review of the Staff Handbook to bring it in line with current legislation and practice. It monitored staff wellbeing through regular staff surveys, which showed improvement over the year, and introduced HR metrics reporting. It also prepared the organisation for pension auto-enrollment and recommended that staff join the national scheme from January 2026. In December 2025 the Board approved the Sub-Group's proposal for a 360-degree performance review of the Centre Manager.

Finance
The Finance Sub-Group oversees the finances of the organisation on behalf of the Board. Its remit is to check that the organisation complies with all relevant financial and regulatory requirements and to review its financial policies and procedures. It reviews the annual budget and any budget revisions and makes recommendations to the Board, and it keeps cashflow, financial progress and the organisation's overall financial health under review. The Sub-Group is made up of at least two trustees, and reports to the Board.

During 2025 the Sub-Group met five times. It reviewed the management accounts throughout the year, the revised 2025 budget and the application for core funding for 2025 from the Department of Rural and Community Development. After the change of external accountant in early 2025, the Sub-Group worked with the new management accountant to redesign the format and timing of monthly reporting. Management accounts now reach the Board within the first two weeks of each month, which the Board recognised as a significant improvement in financial governance. In the final quarter of the year the Sub-Group led the budget-setting process for 2026.

Governance
The Governance Sub-Group supports the Board in making sure the organisation is well governed and compliant. Its terms of reference give it responsibility for monitoring compliance with legal and regulatory requirements. It supports compliance with the Charities Regulator's Charities Governance Code and the Quality Standards for Volunteer Centres in Ireland. It also reviews governance policies and procedures, monitors board renewal and oversees risk management. The Sub-Group is made up of at least two trustees and reports to the Board.

During 2025 the Sub-Group met seven times. It reviewed the findings of the 2024 Board Effectiveness Review and supported board recruitment, including engaging Boardmatch. Two new trustees were co-opted in June 2025 and formally appointed at the AGM. The Sub-Group set a prioritised schedule for reviewing all organisational policies. It recommended a new AI Usage Policy, which the Board approved in April 2025, and reviewed the charity's compliance with the Charities Governance Code. After the effectiveness review, the Board gave the Sub-Group responsibility for risk. It then developed a new Risk Management Policy, a Risk Appetite Statement and a new organisational risk register, which it now reviews regularly and reports on to the Board. The Sub-Group also confirmed that the annual filings to the CRO and the Charities Regulator were made before the October deadline. It recommended that the organisation enter the Carmichael Good Governance Awards in 2026, and the Board agreed.

Attendance at Board meetings
The Board met six times during 2025.

Trustee	30 Jan	3 Apr	12 Jun	21 Aug	16 Oct	11 Dec	Attended
Gerry Culligan (Chair)	P	P	P	P	P	P	6 of 6
Eugene O'Loughlin (Company Secretary)	A	P	P	P	P	P	5 of 6
Edel Colgan	P	P	P	P	A	P	5 of 6
Emer Deane	P	A	P	P	P	P	5 of 6
Leo Hennessey	P	P	P	P	P	P	6 of 6
Owen McFeely	P	P	P	P	A	A	4 of 6
Kunaal Sarna	P	P	A	P	P	A	4 of 6
Olanrewaju Gbadamosi	–	–	–	P	P	P	3 of 3
Thokozani Sihlangu	–	–	–	P	P	A	2 of 3

P = present · A = apologies · – = not yet a trustee

Management
Staff performance and remuneration

In line with the DCVC Staff Handbook the HR Sub-Group conducts an annual salary review in February of each year, which is then an agenda item at the next board meeting. The review considers the wider Not-for-Profit context of pay and conditions and cost of living.

Eleven Volunteers supported the administrative work of the Centre.

Review of Activities, Achievements and Performance
Community Volunteers

DCVC continued to implement and strengthen the Community Volunteers Programme (launched in 2021) which provides a team of volunteers to support local events and provides a resource for crisis support. This programme allows us to offer volunteers an opportunity to take part in activities in support of their local community without making a long-term commitment. DCVC will continue to participate in the Community Volunteers Programme in 2026.

We will continue to host the Dublin City PPN and to support local organisations with Garda Vetting, both of which activities will generate revenue for the centre.

Small Companies Exemption
The company has availed of the small companies exemptions contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

Circular 44/2006
Dublin City Volunteer Centre is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.

Conflicts of interest
In line with the requirements of the Charities Governance code, the organisation has a conflict-of-interest policy in place which is circulated to each board member. There is also a Declaration of interest statement which is completed by each Board member where they declare and note any conflicts they may have. This policy will be reviewed by the Board every few years.

Principal Risks and Uncertainties
Dublin City Volunteer Centre are dependent on income provided from government and semi- state funders. As with similar government-funded companies, the company is affected by both the budgetary constraints implemented by the government and by external economic restraints. The directors has assessed the risks and have taken measures to manage these risks.

Dublin City Volunteer Centre is financially prudent in relation to its operations while providing services at the highest level. The principal risk and uncertainty facing the company is the reduction or withdrawal of funding from statutory funders. Funding arrangements are renewed at the end of the agreed period.

Operational Risk Management

Dublin City Volunteer Centre operates solely in the Republic of Ireland and is therefore not subject to significant currency risks. The company has built up cash reserves and has not needed to rely on borrowings and be subject to interest rates.

Going Concern
The Directors have an expectation that the company has adequate resources to continue in operating for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves Position and Policy
Dublin City Volunteer Centre believes it is appropriate to have financial reserve in case of an unforeseen and significant reduction in funding. This will ensure that the organisation has sufficient time to secure an alternative source of funding or to wind-down the organisation in an orderly fashion. The Financial Reserve is intended to serve a dynamic role and is available to be utilised as needed rather than being static, devoted only to generating interest income or to winding up the organisation. By agreement of the Board, the reserve may be used to fund working capital, fund unexpected expenditure or fund shortfalls in income, when income fails to reach expected levels.

This policy applies to unrestricted operating funds which are understood as income that becomes available and can be expended at the discretion of the Board in furtherance of the objectives of the organisation. It excludes: income that is not yet spent that is committed, restricted and/or designated.

Financial Reserves means the portion of unrestricted net assets that are available for use in emergencies to sustain financial operations for an unanticipated event. This could include unbudgeted increases in operating expenses and /or losses in operating revenues.

A formal policy on reserves was agreed by the Board of Dublin City Volunteer Centre at the AGM held on the 24th April 2017.

Dublin City Volunteer Centre
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2025

It is the responsibility of the Board of Dublin City Volunteer Centre to ensure the reserves policy is adhered to, with a biennial review delegated to the Finance Sub-Group. The Finance Sub-Group report to the Board on the status of the present reserve on an annual basis and recommend the annual contribution the Board should approve.

The Board of Dublin City Volunteer Centre have agreed the appropriate reserve level to be 13 weeks of core running costs. The 2024 estimate of this figure, based on 2024 estimated operational costs is €150,000. The financial reserve is contributed to on an annual basis from unrestricted operating funds. The amount of funds contributed annually is determined by the Statement of Financial Activities in the preceding year and the overall operating budget for the current year.

As the organisation seeks to accumulate its desired level of reserve, the reserve will be maintained in an entirely realisable form.

This document will be reviewed on an annual basis by the Finance Sub-Group in the first instance and by the full Board.

Taxation Status
Dublin City Volunteer Centre Company Limited by Guarantee has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

The Auditors
The auditors, O'Gorman Brannigan Purtill & Co. Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at The Connolly Building, 42/ 43 Amiens Street, Dublin 1, D01E4X5.

Approved by the Board of Directors on 19/10/2026. **and signed on its behalf by:**

Gerard Culligan
Director

Eugene O'Loughlin
Director

Dublin City Volunteer Centre
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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

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

In preparing these financial statements, the directors are required to:

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

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

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

In so far as the directors are aware:

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

Approved by the Board of Directors on 19/10/26. **and signed on its behalf by:**

Gerard Culligan
Gerard Culligan
Director

Eugene O'Loughlin
Eugene O'Loughlin
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of Dublin City Volunteer Centre

Report on the audit of the financial statements

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

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

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

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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.

INDEPENDENT AUDITOR'S REPORT
to the Members of Dublin City Volunteer Centre

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

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

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

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 10, 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 Dublin City Volunteer Centre

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.

John O'Gorman
for and on behalf of
O'GORMAN BRANNIGAN PURTILL & CO. LIMITED
Chartered Accountants and Statutory Audit Firm
22 Bridge Street
Ringsend
Dublin 4
D04 X6W4
Ireland

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Dublin City Volunteer Centre
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							
Donations and legacies	4.1	-	360,434	360,434	-	384,721	384,721
Charitable activities							
Grants from government and other co-funders	4.2	127,435	180,119	307,554	104,805	143,075	247,880
Other income	4.3	73	-	73	10,499	-	10,499
Total income		127,508	540,553	668,061	115,304	527,796	643,100
Expenditure							
Charitable activities	5.1	76,389	560,646	637,035	63,904	525,473	589,377
Other expenditure	5.2	1,212	937	2,149	10,499	374	10,873
Total Expenditure		77,601	561,583	639,184	74,403	525,847	600,250
Net income/(expenditure)		49,907	(21,030)	28,877	40,901	1,949	42,850
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		49,907	(21,030)	28,877	40,901	1,949	42,850
Reconciliation of funds:							
Total funds beginning of the year	16	229,478	95,973	325,451	188,577	94,024	282,601
Total funds at the end of the year		279,385	74,943	354,328	229,478	95,973	325,451

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 19/10/26 **and signed on its behalf by:**

Gerard Culligan
Director

Eugene O'Loughlin
Director

Dublin City Volunteer Centre
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	10	**7,376**	-
Current Assets			
Debtors	11	**61,929**	17,045
Cash at bank and in hand	12	**414,528**	420,029
		476,457	437,074
Creditors: Amounts falling due within one year	13	**(129,505)**	(111,623)
Net Current Assets		**346,952**	325,451
Total Assets less Current Liabilities		**354,328**	325,451
Funds			
Restricted trust funds		**74,943**	95,973
General fund (unrestricted)		**279,385**	229,478
Total funds	16	**354,328**	325,451

Approved by the Board of Directors on 19/10/26. **and signed on its behalf by:**

Gerard Culligan
Director

Eugene O'Loughlin
Director

Dublin City Volunteer Centre
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**28,877**	42,850
Adjustments for:			
Depreciation		**3,682**	-
		32,559	42,850
Movements in working capital:			
Movement in debtors		**(44,884)**	(1,058)
Movement in creditors		**17,882**	12,517
Cash generated from operations		**5,557**	54,309
Cash flows from investing activities			
Payments to acquire tangible assets		**(11,058)**	-
Net (decrease)/increase in cash and cash equivalents		**(5,501)**	54,309
Cash and cash equivalents at the beginning of the year		**420,029**	365,720
Cash and cash equivalents at the end of the year	**12**	**414,528**	420,029

1. GENERAL INFORMATION

Dublin City Volunteer Centre is a company limited by guarantee incorporated in Ireland. The registered office of the company is The Connolly Building, 42/ 43 Amiens Street, Dublin 1, D01E4X5 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".

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.

Donations and legacies
Donations and legacies or voluntary income, represents grant income of a general nature that funds core activities and includes donations. They are credited to income in the period in which they are receivable.

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.

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.

Costs of charitable activities
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

EMPLOYEE BENEFITS (per Department of Finance Circular 13/2014)

Total Employee Benefits Salary Band	No. of Employees	Total Employer Pension Contribution
<€60,000	15	-
€60,000-€69,999 (CEO)	1	-
€70,000-€79,999	-	-
€80,000-€89,999	-	-
€90,000-€99,999	-	-

The Chief Executive Officer (CEO) is the highest earning employee and only employee in receipt of employee benefits (excluding employer pension costs) of more than €60,000 for the reporting period.

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:

Equipment	33% Straight line on cost
Fixtures & fittings	20% Straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

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

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

As a result of the company's charitable status, no charge to corporation tax arises under the provision of Section 207 and 208 of the Taxes Consolidation Act 1997. Dublin City Volunteer Centre CLG is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

Grants receivable
Grants are recognised at their fair value in the Statement of Financial Activities where there is a reasonable assurance that the grant will be received, and the company has complied with all attached conditions.

Capital grants are credited to the Statement of Financial Activities when received or receivable, whichever is the earlier.

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

Financial Instruments

Financial assets
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's Balance Sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Financial liabilities
Basic financial liabilities are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. 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.

SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements made in the process of preparing the company 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.

The directors make estimates and assumptions concerning the future in the process of preparing the entity 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:

Useful lives of property, plant and equipment:

The company estimates the useful lives of tangible property based on the period over which the assets are expected to be available for use. The estimated useful lives of property, plant and equipment are reviewed periodically and are updated if expectations differ from previous estimates due to wear and tear, technical or commercial obsolescence and other relevant factors. It is possible that future results of operations could materially effect changes in these estimates and cause an increase in recorded expenses and a decrease in non-current assets.

Impairment of receivables:

The directors make an assessment at the end of each financial year of whether there is objective evidence that receivables are recoverable. When assessing impairment of other receivables, the directors consider factors including the age profile of outstanding balances and recent corresponding and historical experience of cash collections from the debtor. See the note on receivables for the net carrying amount of receivables and the impairment loss recognised in the financial year.

Research and development
Development expenditure is written off to the income and expenditure account in the financial year in which it is incurred.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies 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
	€	€	€	€
Core funding	-	**360,434**	**360,434**	384,721

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				
Sector Support Services	**64,895**	**127,536**	**192,431**	164,117
Volunteering Support	**62,540**	-	**62,540**	44,701
Integration Support	-	**52,583**	**52,583**	39,062
	127,435	**180,119**	**307,554**	247,880

4.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Other income	**73**	-	**73**	10,499

Dublin City Volunteer Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Sector Support Services	**125,896**	**-**	**230,237**	**356,133**	323,666
Volunteering Support	**66,389**	**-**	**120,421**	**186,810**	152,391
Integration Support	**60,847**	**-**	**33,245**	**94,092**	113,320
	253,132	**-**	**383,903**	**637,035**	589,377

5.2 OTHER EXPENDITURE

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Other expenditure	**1,212**	**937**	**-**	**2,149**	10,873

5.3 SUPPORT COSTS

	Charitable Activities	2025	2024
	€	€	€
Audit fees	**4,121**	**4,121**	3,559
Board expenses	**6,231**	**6,231**	7,103
Salaries and staff costs	**284,072**	**284,072**	267,573
Legal and professional	**14,140**	**14,140**	4,778
Premises and administration	**75,339**	**75,339**	68,289
	383,903	**383,903**	351,302

6. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025	2024
		€	€
Audit fees	Staff time	**4,121**	3,559
Board expenses	Staff time	**6,231**	7,103
Salaries and staff costs	Staff time	**284,072**	267,573
Legal and professional	Staff time	**14,140**	4,778
Premises and administration	Staff time	**75,339**	68,289
		383,903	351,302

7. NET INCOME

	2025	2024
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**3,682**	-
Auditor's remuneration:		
- audit services	**4,121**	3,559

8. 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
	16	17

The staff costs comprise:	**2025 €**	2024 €
Wages and salaries	**411,798**	357,065
Social security costs	**45,438**	39,298
Pension costs	**-**	283
	457,236	396,646

9. EMPLOYEE BENEFITS (PER DEPARTMENT OF FINANCE CIRCULAR 13/2014)

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits
Short-term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans
The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Dublin City Volunteer Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

10. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & fittings	Total
	€	€	€
Cost			
At 1 January 2025	14,781	25,906	40,687
Additions	11,058	-	11,058
At 31 December 2025	25,839	25,906	51,745
Depreciation			
At 1 January 2025	14,781	25,906	40,687
Charge for the financial year	3,682	-	3,682
At 31 December 2025	18,463	25,906	44,369
Net book value			
At 31 December 2025	**7,376**	-	**7,376**

11. DEBTORS

	2025	2024
	€	€
Trade debtors	**60,298**	13,517
Other debtors	**560**	-
Prepayments	**1,071**	3,528
	61,929	17,045

12. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	**414,930**	420,537
Cash equivalents	**(402)**	(508)
	414,528	420,029

13. CREDITORS

Amounts falling due within one year	2025	2024
	€	€
Trade creditors	**9,053**	7,729
Taxation and social security costs	**9,862**	12,782
Pension accrual	**43**	43
Accruals	**8,025**	8,334
Deferred Income	**102,522**	82,735
	129,505	111,623

14. STATE FUNDING (PER DEPARTMENT OF FINANCE CIRCULAR 13/2014)

Funder	**Department of Rural and Community Development and the Gaeltacht**
Agency	Core Funding
Programme	None
Purpose of the grant	Core funding is provided by the Department of Rural and Community Development and the Gaeltacht to support a percentage of the core running costs of Dublin City Volunteer Centre Company Limited by Guarantee and in doing so, support the various programmes and initiatives undertaken by the Charity in the achievement of its aims and objectives. These core running costs are analysed in the supplementary information.
Term	2025
Total fund	€360,434
Fund taken to income in the period	€360,434
Expenditure	€360,434
Cash received in the period	€360,434
Float in place	Yes
Fund due/ (deferred) at period end	Nil
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes
	Dublin City Volunteer Centre CLG is fully tax compliant and holds a current valid tax clearance certificate. Dublin City Volunteer Centre CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
	An agreed workplan is submitted prior to funding being granted, and an annual report is submitted each year

Dublin City Volunteer Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Funder	**Department of Rural and Community Development and the Gaeltacht**
Agency	Dublin City Council
Programme	Public Participation Network
Purpose of the grant	Annual funding is provided by Dublin City Council to facilitate connection with local community groups and benefit from their expertise
Term	2025
Total fund	€134,971
Fund taken to income in the period	€134,971
Expenditure	€133,332
Cash received in the period	€134,971
Float in place	Yes
Fund due/ (deferred) at period end	Nil
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes of which €7,435 is unrestricted Dublin City Volunteer Centre CLG is fully tax compliant and holds a current valid tax clearance certificate. Dublin City Volunteer Centre CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" An annual report is submitted each year

Funder	**Department of Rural and Community Development and the Gaeltacht**
Agency	None
Programme	Migration Integration Fund (Formerly Ukraine Response)
Purpose of the grant	The Department of Rural and Community Development provided funding for services provided by the volunteer centre for their involvement in managing the migrant crisis. This fund was previously known as Ukraine Response
Term	2022+
Total fund	€52,583
Fund taken to income in the period	€52,583
Expenditure	€50,847
Cash received in the period	€61,750
Float in place	Yes
Fund due/ (deferred) at period end	€33,315 deferred at financial year end (2024: €24,148 and €1,736 due to fund at end of 2024)
Capital grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes
	Dublin City Volunteer Centre CLG is fully tax compliant and holds a current valid tax clearance certificate. Dublin City Volunteer Centre CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
	An annual report is submitted each year

Funder	**Dublin City Council**
Agency	None
Programme	Ukraine Response
Purpose of the grant	Dublin City Council provided funding for services provided by the volunteer centre for their involvement in managing the migrant crisis
Term	2022+
Total fund	Nil
Fund taken to income in the period	Nil
Expenditure	Nil
Cash received in the period	Nil
Float in place	Yes
Fund due/ (deferred) at period end	€65 deferred at financial year end (2024: €65)
Capital grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes
	Dublin City Volunteer Centre CLG is fully tax compliant and holds a current valid tax clearance certificate. Dublin City Volunteer Centre CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Dublin City Volunteer Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Funder	**Department of Rural and Community Development and the Gaeltacht**
Agency	Volunteer Ireland
Programme	Community Volunteers
Purpose of the grant	The Department of Rural and Community Development provided funding through Volunteer Ireland to ensure volunteer centres can effectively manage, support, and develop volunteering at a local level
Term	2022+
Total fund	€59,640
Fund taken to income in the period	€59,640 from the Department and €400 from other partners. Total income €60,040
Expenditure	€63,413
Cash received in the period	€45,973
Float in place	Yes
Fund due/ (deferred) at period end	€64,142 deferred at financial year end and €19,686 owed at year end (2024: €58,523 and €3,773 remained in the fund at year end)
Capital Grant	There is no capital element to the grant awarded
Restriction on use	The grant is unrestricted for these purposes and includes income from partners of €400
	Dublin City Volunteer Centre CLG is fully tax compliant and holds a current valid tax clearance certificate. Dublin City Volunteer Centre CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
	A project report is required

Funder	**Department of Rural and Community Development and the Gaeltacht**
Agency	None
Programme	Volunteer Recognition
Purpose of the grant	The purpose of this funding is to support the Volunteer Centre in the holding of Annual Volunteer Recognition Event
Term	2024+
Total fund	€2,500
Fund taken to income in the period	€2,500
Expenditure	€2,500
Cash received in the period	€2,500
Float in place	Yes
Fund due/ (deferred) at period end	Nil
Capital Grant	There is no capital element to be grant awarded
Restriction on use	The grant is unrestricted for these purposes Dublin City Volunteer Centre CLG is fully tax compliant and holds a current valid tax clearance certificate. Dublin City Volunteer Centre CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" A project report is required

15. RESERVES

	2025	2024
	€	€
At the beginning of the year	**325,451**	282,601
Surplus for the financial year	**28,877**	42,850
At the end of the year	**354,328**	325,451

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	€	**€**	**€**
At 1 January 2024	188,577	94,024	282,601
Movement during the financial year	40,901	1,949	42,850
At 31 December 2024	229,478	95,973	325,451
Movement during the financial year	49,907	(21,030)	28,877
At 31 December 2025	**279,385**	**74,943**	**354,328**

Dublin City Volunteer Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025	Income	Expenditure	Balance 31 December 2025
	€	€	€	€
Restricted funds				
Restricted	95,973	540,553	561,583	74,943
Unrestricted funds				
Unrestricted general	229,478	127,508	77,601	279,385
	325,451	668,061	639,184	354,328

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	-	175,687	**(100,744)**	74,943
Unrestricted general funds	7,376	300,770	**(28,761)**	279,385
	7,376	**476,457**	**(129,505)**	**354,328**

17. STATUS

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

The Directors have no interests in shares and comply with S 299 Companies Act 2014 as it is a CLG without shares.

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.

18. KEY MANAGEMENT COMPENSATION

Key management are defined as the management team. The compensation paid or payable to key management for employee services is shown below.

	2025	2024
	€	€
Wages and Salaries	**61,500**	59,450

19. POST-BALANCE SHEET EVENTS

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

20. TAX CLEARANCE

Dublin City Volunteer Centre has a tax clearance certificate.

21. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 16, (2023 - 17).

Dublin City Volunteer Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

22. RELATED PARTY TRANSACTIONS

There were no related party transactions between any directors or close family members of Dublin City Volunteer Centre for the year ended 31st December 2025.

There were no related party transactions between any staff member or close family members of staff of Dublin City Volunteer Centre for the year ended 31st December 2025.

Directors are not remunerated. They are paid vouched expenses for attending meetings and other matters related to their duties as directors.

Travel expenses reimbursed to directors during the period were €Nil (2024: €Nil).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2025 (2024: €Nil).

23. CIRCULAR 44/2006

Dublin City Volunteer Centre is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments

24. DIRECTORS REMUNERATION

The directors serve on the board in a voluntary capacity and received no fees or remuneration for their time spent carrying out these duties.

No remuneration was paid to the directors during the year ended 31 December 2025.

25. COMPARATIVE FIGURES

In the current year, the charity has reviewed the presentation of expenditure across charitable activities to better reflect the use of resources in accordance with the requirements of the Charities SORP (FRS 102).

As part of this review, certain support costs are now allocated across charitable activities on the basis of staff time and other appropriate drivers. In addition, some items of income and expenditure previously analysed have been reclassified to more appropriate categories to improve the presentation of income and expenditure.

Comparative figures for the year ended 31 December 2024 have been re-presented on a consistent basis. These changes affect only the analysis and presentation of income and expenditure and have no impact on total income or expenditure, net movement in funds, or fund balances for the prior year.

26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on ....19/10/26.....

DUBLIN CITY VOLUNTEER CENTRE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Dublin City Volunteer Centre
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2025

	2025 €	2024 €
Income		
Core Funding (DRCDG)	**360,434**	384,721
Miscellaneous income	**73**	-
Volunteer Recognition (DRCDG)	**2,500**	3,800
Vetting	**53,993**	47,360
Public Participation Network (DCC)	**134,971**	112,578
Migration Integration (DRCDG)	**52,583**	38,799
Community Volunteers (DRCDG)	**60,040**	40,901
Services to Volunteer Centres	**3,467**	3,746
Communities Integration Fund (DCEDIY)	**-**	263
Training and consultancy	**-**	433
	668,061	632,601
Cost of generating funds		
Volunteer engagement	**1,621**	101
Volunteer recognition	**1,355**	2,407
Community volunteers	**9,385**	7,991
Organisational training (to other VCs etc)	**-**	1,522
THRIVE	**10,000**	10,000
PPN Costs	**33,949**	48,501
Vetting	**-**	9,000
Project & Volunteer events other expenses	**-**	3,536
Migration Integration Fund	**-**	2,000
PPN salaries (DCC)	**82,705**	76,407
PPN PRSI (DCC)	**9,242**	8,464
Community Volunteers salaries (DRCD)	**48,749**	26,434
Community Volunteers PRSI (DRCD)	**5,279**	2,913
Migration Integration salaries (DRCD)	**45,729**	34,945
Migration Integration PRSI (DRCD)	**5,118**	3,853
	253,132	238,074
Gross surplus	**414,929**	394,527
Expenses		
Wages and salaries	**234,615**	219,279
Social security costs	**25,799**	24,068
ER Pension contribution	**-**	283
HR and recruitment	**6,022**	5,997
Staff training	**7,940**	9,408
Rent payable	**35,000**	35,000
Insurance	**1,548**	1,923
Light and heat	**7,983**	5,373
Repairs and maintenance	**4,202**	7,394
Printing, postage and stationery	**3,599**	3,708
Advertising	**-**	894
Telephone	**7,747**	4,781
Office / IT costs	**11,417**	6,595
Website costs	**81**	708
Motor expenses	**2,323**	3,059
Volunteers and interns	**53**	-
Board expenses	**992**	6,231
Legal and professional	**6,977**	308
Organisational development/ Board expenses	**5,239**	872
Accountancy	**7,163**	4,470
Auditor's/Independent Examiner's remuneration	**4,121**	3,559
Bank charges	**721**	594

Dublin City Volunteer Centre
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2025

	2025 €	2024 €
General expenses	**219**	-
Membership & Affiliation fees	**1,292**	1,642
Staff welfare	**7,317**	5,480
Depreciation	**3,682**	-
Charitable donations	**-**	51
	386,052	351,677
Net surplus	**28,877**	42,850