Company registration number: 110910

# Cork Counselling Services Company Limited by Guarantee

## Annual report and financial statements

## for the financial year ended 31 December 2025

**Cork Counselling Services Company Limited by Guarantee**

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## Reference and administrative information

| | |
|---|---|
| **Members** | Tom O'Brien (Resigned: 09.09.2025)<br>Eamonn Kiely<br>Hugh Morley (Resigned: 09.09.2025)<br>Tony O'Riordan<br>Ann Mahony<br>Karen Walsh<br>Laura Maybury<br>Joseph Enright |
| **Directors/Trustees** | Tony O'Riordan<br>Eamonn Kiely<br>Ann Mahony<br>Eamonn Shanahan (Resigned: 24.03.2026)<br>Simon O'Dochartaigh<br>Marie McCarthy (Appointed: 08.04.2025) |
| **Secretary** | Simon O'Dochartaigh |
| **Company number** | 110910 |
| **Revenue Charity number** | CHY8911 |
| **Charities Regulatory Authority number** | 20022327 |
| **Registered office** | 7 Fr. Mathew Street<br>Cork |
| **Business address** | 7 Fr. Mathew Street<br>Cork |
| **Auditor** | Hyland Johnson Keane Accountants Limited<br>Certified Public Accountants & Statutory Audit Firm<br>Library House<br>18 Dyke Parade<br>Mardyke<br>Cork |

## Reference and administrative information (continued)

| | |
|---|---|
| **Bankers** | Bank of Ireland<br>32 South Mall<br>Cork<br><br>First South Credit Union Limited<br>Lower Friars Walk<br>Ballyphehane<br>Cork |
| **Solicitors** | Lillian O'Sullivan & Co. Solicitors<br>96 South Mall<br>Cork |

# Directors report

## Introduction

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2025. These statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council ,including FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP) (effective 1 January 2019).

## Reference and administrative details

The organisation is a charitable company with a registered office at 7 Fr. Mathew Street, Cork. The company's registered number is 110910. The organisation has been granted charitable tax status under sections 207 and 208 of the Taxes Consolidation Act 1997, charity number CHY 8911 and is registered with the Charities Regulatory Authority, the Registered Charity Number (RCN) of the charity being 20022327.

## Directors and secretary

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

| | |
|---|---|
| Tony O'Riordan | |
| Eamonn Kiely | |
| Ann Mahony | |
| Eamonn Shanahan | (Resigned: 24.03.2026) |
| Simon O'Dochartaigh | |
| Marie McCarthy | (Appointed: 08.04.2025) |

Simon O'Dochartaigh held the position of company secretary for the duration of the financial year.

## Objectives and activities

The principal objectives and activities of the company continued to be the provision of counselling and psychotherapy services of the highest ethical and professional standards to all members of society, regardless of financial means, religious beliefs, race, ethnicity, sexual orientation or educational background and the education and training of students so that they attain professional counselling standards reflecting best practice nationally and internationally.

## Review of activities in 2025

### Counselling matters

In 2025, Cork Counselling Services offered 3,488 one-hour counselling sessions (2024: 3,061 sessions). These were 100% assessed, contracted, documented and supervised. A total of 377 clients (2024: 382) were seen from 19 nationalities, 63% female and 37% male. Of the 377 clients, 230 were new clients. The average fee paid was €21. The average fee ranged from €1 to €60. The non-attendance rate was 13%, up 3% from 2024. Client episodes were, on average, 8 attended sessions, up one session from 2024.

The sources of new clients were self-referral, friends or family, GPs, Pieta, HSE CIPC and Anam Cara. In general, client issues were grief/loss, anxiety, depression, loneliness/isolation, overwhelm, self-harm, exhaustion, relationship and marriage breakdown, domestic violence, abusive behaviours, suicidality and lack of access to services. The resilience and flexibility shown by staff, contractors and volunteers was again truly remarkable throughout 2025.

HSE (Cork and Kerry) Drug and Alcohol Services have ceased referring family members of their clients in addiction due to budgetary constraints on their part.

Tusla Aftercare in Cork City have commissioned the company to provide counselling to their clients who are exiting the fostering service due to age, under the brand "Care2Connect". Cork Counselling Services agreed to provide up to 15 sessions of counselling for up to 15 clients within a calendar year. Significant progress was made in commencing and executing this programme, for which an annual grant is paid by Tusla and no client charges are made. Ms. Emma Saul was hired during the year, initially as Clinical Operations Leader, and then as Head of Clinical Services. Ms. Saul has been instrumental in working with Tusla Aftercare to initiate our new "Care2Connect" service with some success.

Cork Counselling Services received the Community Therapy Ireland Clinical Badge of Excellence in recognition of its counselling policy and procedure and enjoyed positive publicity from the award. Furthermore, an in-house audit of counselling notes and records was performed to monitor the consistency and quality of client files and a satisfactory rating was achieved.

The organisation took part in public events around mental health such as:

- "Probis" meeting in April in Wilton,
- "Cork Summer Show" in June in Curraheen,
- "HSE 50th Anniversary Community Support Day in September in Ballyphehane Community Centre,
- "Active Retirement Gathering" in November in Glanmire, and
- "Teen Talk" in November in Little Island.

An ad campaign on both 96FM and RedFM ran for three weeks. These events served to promote mental health and to raise the profile of the organisation in the city throughout the year.

**Training matters**

Cork Counselling Services Training Institute (CCSTI) had 83 active students in the academic term 2025-2026, an increase of 4% over the previous year. Profits made in training are re-invested into providing a sliding scale counselling service as the charity is a not-for-profit organisation. In this way, the organisation contributes to society's capacity to respond to mental health needs into the future, sending out professionals who have been trained and grounded in a busy community setting with marginalised and diverse client

The charity's education and training programmes were as follows:

- BSc (Hons) Counselling & Psychotherapy (4 year programme). Accredited by IACP to become a professional practising counsellor - 4 years, part-time
- Certificate in Introduction to Counselling & Psychotherapy studies validated and awarded by Coventry University- 1 year part-time

The Year One intake was weaker than the previous year with 25 students being selected and signing on following the receipt of 55 applicants. Course completion for the academic year 2024-2025 resulted in the graduation of 8 counsellors at a ceremony in the Vienna Woods Hotel. The June Assessment Boards were conducted onsite with the November event being conducted online. Very positive reports were received from the External Examiner.No student complaints were received during the year. Finally, deliberations have commenced as to how the course needs to change in order to meet the requirements of CORU, Ireland's multi-profession health and social care regulator.

**Organisational matters**

- Fundraising - Very siginificant contributions from Brown & Brown Insurance (in 2024) and from Tomar Trust allowed Cork Counselling Services to purchase and begin to renovate its previouslyly leased building at 1 Salmon Weir, Hanover Street, Cork in February 2025. This is a significant increase in the asset base of the charity. The organisation further benefitted from Community Foundation of Ireland 'Late Late Toy Show' grant, Hospital Saturday Fund grant and a National Lottery grant amongst others.

- Costs - A long-standing rising damp problem in the Fr. Mathew Street premises was addressed, and a significant part of the building was replastered and repainted, with electrical heating and lighting upgrades included in the work. The organisation changed to Brown & Brown for its various insurances and saved significantly in the transition.

- Stakeholders - The organisation continued its co-operation with IACP (Irish Association of Counselling and Psychotherapy), Community Therapy Ireland and of course , our main grant providers, TUSLA and the Health Service Executive (HSE) Cork North Community Work & Social Inclusion. We extend our gratitude to Ms. Deirdre Roche, Ms. Therese Barbeitos, Ms. Marie Hickey, Ms. Debbie Britton, Ms. Sorcha Ni Chrualaoich and Mr. Micheal O'Connor for their ongoing courtesy in our liaison with the Health Service Executive (HSE) and TUSLA respectively. We also liaise continuously with Coventry University for academic accreditation and MHR (Mental Health Reform) for advocacy reasons.

**Financial review**

**Results for the financial year**

A summary of the results for the financial year are set out in the statement of financial activities.

The members have no beneficial interest in the company as there is no share capital and the company is limited by guarantee. The statement of financial activities shows net incoming/(outgoing) funds for the financial year of €14,543 (2024: (€44,638)), with total incoming resources amounting to €903,503 (2024: €792,917) and total resources expended amounting to €880,048 (2024: €827,754) plus net interest paid of €8,944 (2024: €9,840) and interest earned of €32 (2024: €39). The total incoming resources include grant income from TUSLA, the Health Service Executive (HSE) and other agencies totalling €385,206 (2024: €295,071).

Inflation in Ireland rose in 2025 to approximately 2.2% from 1% in 2024. The charity received WRC increments from Tusla and HSE for those staff members who are engaged in Section 56 and Section 39 work respectively. Management made a decision in January 2025 to again increase prices marginally on professional training to sustain staffing costs.

**Going concern**

The company is constantly under pressure with recruitment and retention of senior management and staff. Given the funding challenges, the company is not in a position to offer the most competitive salary rates in the industry. Management made a decision at the start of 2025 to increase wages in order to retain existing valuable staff. They are in constant communication with TUSLA and HSE to increase their funding to cover salary costs. They are also always looking to secure additional once-off funding from other agencies. Student training fees have also been increased to further improve the income position of the company. This should ensure sufficient funds are available to support the business cashflow and day-to-day operations. Based on the above, and the approved 2026 budget, the Board are confident that the company has adequate resources to continue in operational existence for the foreseeable future. The Board believes that there are no material uncertainties that call into doubt Cork Counselling Services Company Limited by Guarantee's ability to continue in operation. Accordingly, the company continues to adopt the 'going concern' basis in preparing the financial statements.

**Reserves policy and financial position**

A policy on reserves has been agreed at a meeting of the directors. The board has a position which requires that reserves be maintained at a level which ensures the company's core activities could continue during a period of unforeseen difficulties. As our most significant reserves are in the form of assets, it also requires that a proportion of the reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the company's planning, budgeting, and forecasting cycle. It considers the risks associated with each stream of income and expenditure being different from that budgeted, planned activity level and the organisation's commitments. During the year, on one occasion, the services looked to Bank of Ireland to provide a 6 month stocking loan of €50,000 to assist in cashflow. The required level of readily realisable reserves needs ongoing attention.

The balance sheet shows total charity funds of €319,630 (2024: €133,841), all of which are required to:

- Ensure that the charity can continue to provide the services that are listed as the charity's principal objectives;
- Provide working capital when funding receipts are spread over the financial year and not paid at the beginning of the year;
- Meet contractual obligations as they fall due; and
- Meet unexpected costs should they arise.

Based on this, the directors are satisfied that the charity holds sufficient reserves to allow the charity to continue to operate successfully.

**Structure, governance and management**

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

The charity was established under a constitution which sets out the objects and powers of the charitable company and is governed by its constitution and its Handbook on Board Governance. The charity is governed by the board of directors and managed by the management team. Permission has been granted by the Companies Registration Office to dispense with the words 'Company Limited by Guarantee' in the title of the company and the Registrar of Business Names granted permission to use the name of Cork Counselling Services.

The company was run throughout the year by a four person management team, being Hugh Morley, Karen Walsh, Laura Maybury and Emma Saul. It is overseen by a board of directors and operated by a diverse team of professional counsellors and psychotherapists.

For most of 2025, the company had 3 full-time and 11 part-time staff, and it also engaged the services of freelance counsellors. All of the clinical staff are either accredited by the IACP (Irish Association for Counselling and Psychotherapy), and/or IAHIP (Irish Association of Humanistic Integrative Psychotherapy), and/or registered psychologists with the PSI (Psychological Society Ireland), or are qualified and working towards accreditation.

**Board of directors**

The charity is governed by a board of directors with a minimum number of 3 and a maximum number of 7 directors. The board meets at least 7 times each year. It has been resolved that the term of office for each director is 4 years and each director may be re-appointed for an additional 2 year period. At each Annual General Meeting, retiring director/s shall retire, and if retiring from a first term in office, are eligible for re-election. The chairperson's term of office is 3 years. The process for nominations of directors other than retiring directors is laid out in the Handbook on Board Governance. There is a clear division of responsibility in the company with the board of directors retaining control over major decisions and the senior management team attending board meetings to brief the board on standard agenda items and other relevant issues. The board of directors retain overall responsibility for the strategic development of the company.

**Directors/trustees:**

Tony O'Riordan. Tony works in the areas of leadership development and executive coaching and is a retired CEO of Good Shepherd Services.

Eamonn Kiely. Eamonn is a retired Southern Regional Manager for Courts Service and has worked in the Justice sector in Cork for over twenty years.

Ann Mahony. Ann is a retired Director Of Nursing and Allied Health at Marymount Hospice. She has a long career in nursing and health management.

Eamonn Shanahan. Eamonn is a Barrister and Member of the Law Library in private practice in Cork City. He lectured in Griffith College Cork for several years.

Simon O'Dochartaigh. Simon is a People & Operations Manager with Google and has worked with NGOs, multinationals, at United Nations and Italian Government.

Marie McCarthy. Marie is an experienced business manager with ERA, a successful Cork real estate organisation of 20 years plus. Marie's expertise is in the areas of fundraising, marketing and HR.

Number of board meetings attended by directors during the financial year:

| | |
|---|---|
| Tony O'Riordan | 9 of the 10 meetings held during 2025 |
| Eamonn Kiely | 9 of the 10 meetings held during 2025 |
| Ann Mahony | 5 of the 10 meetings held during 2025 |
| Eamonn Shanahan | 8 of the 10 meetings held during 2025 |
| Simon O'Dochartaigh | 8 of the 10 meetings held during 2025 |
| Marie McCarthy | 5 of the 7 meetings held since her appointment |

During the year, a board evaluation was carried out, including the population of a skills matrix to identify resources and gaps in collective skillsets.

**Policies and procedures for the induction and training of board members**

All newly appointed directors receive a Board Induction Folder on appointment. This contains the following documentation: the Board Handbook on Governance (which includes the Board-member Code of Conduct), the Strategic Plan, Board Minutes from the previous 12 months, the company Constitution and other relevant documentation. Board members also get complete information on how the company demonstrates its full compliance with the Governance Code. The board of directors invites a potential new director to join the board in an observational capacity for a minimum of 3 meetings. When there is agreement on suitability, the new director must be approved at the following AGM or by calling an EGM for this purpose. Unless the new director is appointed by means of this process he/she will not be able to carry out any duties as a director.

**The management team**

The management team regulate and keep under constant review the day-to-day administration of Cork Counselling Services Company Limited by Guarantee within the terms laid down by the board. They have responsibilities as follows

- to implement decisions of the board of directors relating to the operation of Cork Counselling Services Company Limited by Guarantee
- to ensure that the services provided by Cork Counselling Services Company Limited by Guarantee are delivered to the highest possible standards within the resources available
- to ensure that Cork Counselling Services Company Limited by Guarantee is managed in an effective and prudent manner in accordance with all relevant legislation and regulation
- to alert the Board of Directors to any significant problems of a budgetary or other nature that have arisen, or are likely to emerge, in sufficient time for the board to take appropriate action
- to ensure the board of directors has adequate information and reports to fulfil its duties
- to ensure that Cork Counselling Services Company Limited by Guarantee operates in accordance with the Service Level Agreement in place with the the Health Service Executive and TUSLA, and any other agreements with third parties entered into by the organisation
- to ensure that the policies approved by the board of directors are implemented within Cork Counselling Services Company Limited by Guarantee and to take full responsibility for the health and safety policy and statement.

**Transparency and public accountability**

The board believes that the company and all organisations with charitable status must be fully accountable to the general public, providing detailed information on where its funds come from and on where they are spent. The company's audited financial statements, when approved by the board of directors, are submitted to the Companies Registration Office.

**Principal risks and uncertainties**

The directors have ultimate responsibility for managing risk and are aware of the risks associated with the operating activities of the charity. The directors carry out an annual audit and review the risks on an ongoing basis. The directors are satisfied that adequate systems of governance, supervision, procedures and internal controls are in place to mitigate the exposure to major risks and that these controls provide reasonable assurance against such risks.

The principal risks and uncertainties facing the company mainly relate to the financial environment in which the company operates, as the company experiences funding challenges and an ever increasing demand for services. The directors and management team continue to apply for grant funding from several grant providers in the knowledge that there is insecurity of funding and rising costs.

The board and management team experienced an ongoing increase in demand for services in 2025 with additional financial and operational pressures, given the challenges relating to recruitment and retention of senior management and staff. Without additional resources, the delivery of effective counselling services will place an added burden on the company's existing personnel. An additional challenge facing the company is the recruitment and retention of board members where there is an increasing need for investment in governance, given rising compliance levels in the regulatory environment.

In addressing these issues, the directors have put substantial emphasis on controlling the company's cost base, monitoring the company's cash-flow and bank balances continuously, applying for funding from grant providers, advertising, and marketing of courses to increase student numbers. In terms of governance, the board continues to adopt best practice and to monitor relevant changes to legislation.

The company also mitigates the above risks as follows:

Financial risk

- The charity continually monitors the level of activity, and prepares and monitors its budgets and projections. The charity has a policy of maintaining cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities.
- Financial information is subject to detailed review at board level, allowing for continuous monitoring of the company's operations and financial status.

Operational/internal control risk

- The risk is minimised by the implementation of procedures for authorisation of all transactions and the requirements for budgets covering all activities.
- Procedures are in place to ensure compliance with recommended Covid-19 measures and with health and safety legislation to protect staff, students, clients and service providers.

Reputational/compliance risk

- In common with many charities, the company's principal risk is reputational damage. Reputation damage could be caused by an event either within or outside the company's control. In order to mitigate this risk the charity continues to adopt best practices.
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis by ensuring all accreditations are up to date.

**Events after the end of the reporting period**

From an operational perspective, the board and management team have continued to focus their efforts on the effective delivery of counselling services and training courses whilst also focusing on the company's financial position, notably the protection of reserves and future cashflows.

From a financial perspective, the board have reviewed the activities and services in the period following the balance sheet date and have considered the impact the of the wars in Ukraine, the Middle East and Iran and consequent effects on inflation resulting in rising costs for the company. The board and management team continues to assess and review the company's financial position and have taken steps to manage future cash-flows by applying for additional funding from TUSLA, the Health Service Executive (HSE) and other grant providers, commencing additional fundraising initiatives, marketing courses to increase student numbers, increasing course fees and continuing to review and eliminate non-essential operating costs.

Otherwise, no matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of the affairs of the company in the financial period subsequent to the financial year ended 31 December 2025.

**Likely future developments**

Modification to the training and its accreditation in line with emerging CORU requirements is currently being implemented. This is still ongoing and the company has been actively involved in consultation with CORU on this matter.

The Board have decided to dispose of the premises at Hanover Street, Cork. Liquidising this asset, whose purchase was in response to opportunity, will boost the company's reserve fund and better support its strategic development. A rented alternative will be sourced so that service is maintained at a high standard.

**Accounting records**

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficiently adequate to permit the financial statements to be readily and properly audited and are discharging their responsibility by:

- employing qualified and/or experienced staff,
- ensuring that sufficient company resources are available for the task,
- liaising with the company's auditors,
- arranging to guard against falsification of the records.

The accounting records are held at the company's registered office, 7 Fr. Mathew Street, Cork.

**Auditor**

In accordance with the Companies Act 2014, section 383(2), Hyland Johnson Keane Accountants Limited, Certified Public Accountants & Statutory Audit Firm, will act as auditors of the company.

**Statement of relevant audit information**

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

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

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

On behalf of the board

Tony O'Riordan

Simon O'Dochartaigh

## Cork Counselling Services Company Limited by Guarantee

### Directors responsibilities statement

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

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

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

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

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

On behalf of the board

**Tony O'Riordan**
**Director**

**Simon O'Dochartaigh**
**Director**

21 July 2026

## Independent auditor's report to the members of Cork Counselling Services Company Limited by Guarantee

### Report on the audit of the financial statements

*Opinion*

We have audited the financial statements of Cork Counselling Services Company Limited by Guarantee (the 'company') for the financial year ended 31 December 2025 which comprise the statement of financial activities, statement of comprehensive income, balance sheet, statement of changes in equity, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS Charities SORP), effective for accounting periods beginning on or after 1 January 2019.

In our opinion, the financial statements:

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

*Basis for opinion*

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

*Conclusions relating to going concern*

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

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

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

*Other Information*

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

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

We have nothing to report in this regard.

*Opinions on other matters prescribed by the Companies Act 2014*

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

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

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

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

*Matters on which we are required to report by exception*

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

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

**Respective responsibilities**

*Responsibilities of directors for the financial statements*

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

***Auditor's responsibilities for the audit of the financial statements***

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

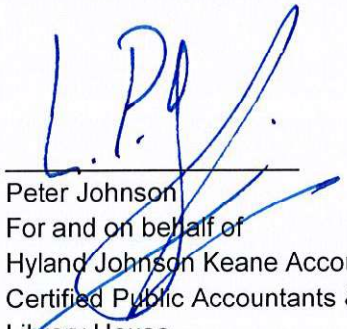
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

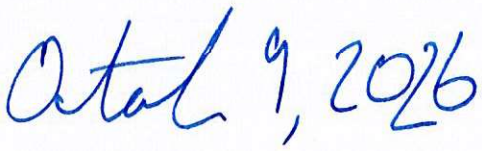
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

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

***The purpose of our audit work and to whom we owe our responsibilities***

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





Peter Johnson
For and on behalf of
Hyland Johnson Keane Accountants Limited
Certified Public Accountants & Statutory Audit Firm
Library House
18 Dyke Parade
Mardyke
Cork

## Cork Counselling Services Company Limited by Guarantee

### Statement of Financial Activities
### Financial year ended 31 December 2025

| | Note | Unrestricted funds € | Restricted funds € | 2025 Total € | 2024 Total € |
|---|---|---|---|---|---|
| **Incoming resources** | 5 | | | | |
| Voluntary income - donations | | 4,262 | - | 4,262 | 10,929 |
| Charitable activities | | 435,148 | 464,065 | 899,213 | 780,017 |
| Other trading activities | | - | - | - | 682 |
| Miscellaneous income | | 28 | - | 28 | 1,289 |
| **Total incoming resources** | | 439,438 | 464,065 | 903,503 | 792,917 |
| **Resources expended** | | | | | |
| Payroll costs including social insurance and employer pensions | | (203,063) | (299,767) | (502,830) | (439,050) |
| Premises costs | | (20,154) | (46,414) | (66,568) | (37,379) |
| Counselling, education, training and supervision costs | | (179,368) | (56,896) | (236,264) | (268,159) |
| Professional and related costs | | (10,418) | (10,418) | (20,836) | (21,922) |
| Marketing and advertising | | (8,054) | (72) | (8,126) | (9,041) |
| Other administrative costs | | (24,250) | (21,174) | (45,424) | (52,203) |
| **Total resources expended** | 6 | (445,307) | (434,741) | (880,048) | (827,754) |
| Net movement in funds before interest | 10 | (5,869) | 29,324 | 23,455 | (34,837) |
| Interest receivable | | 32 | - | 32 | 39 |
| Interest payable and similar expenses | 13 | (4,472) | (4,472) | (8,944) | (9,840) |
| **Net movement in funds for the financial year** | | (10,309) | 24,852 | 14,543 | (44,638) |
| **Net funds brought forward** | | (40,492) | 24,333 | (16,159) | 28,479 |
| **Net funds carried forward** | | (50,801) | 49,185 | (1,616) | (16,159) |

The notes on pages 21 to 45 form part of these financial statements.

## Cork Counselling Services Company Limited by Guarantee

### Statement of comprehensive income
### Financial year ended 31 December 2025

| | 2025<br>€ | 2024<br>€ |
|---|---|---|
| Net income/(expenditure) for the financial year | 14,543 | (44,638) |
| Revaluation of tangible assets | 129,081 | - |
| Movement in fixed asset property reserve | 42,165 | - |
| **Other comprehensive income for the financial year** | 171,246 | - |
| **Total comprehensive income for the financial year** | 185,789 | (44,638) |

## Cork Counselling Services Company Limited by Guarantee

### Balance sheet
### As at 31 December 2025

| | Note | 2025 € | € | 2024 € | € |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **15** | 415,432 | | 243,356 | |
| | | | 415,432 | | 243,356 |
| **Current assets** | | | | | |
| Debtors | **16** | 45,562 | | 52,304 | |
| Cash at bank and in hand | | 31,122 | | 82,190 | |
| | | 76,684 | | 134,494 | |
| **Creditors: amounts falling due within one year** | **17** | (60,786) | | (133,432) | |
| **Net current assets** | | | 15,898 | | 1,062 |
| **Total assets less current liabilities** | | | 431,330 | | 244,418 |
| **Creditors: amounts falling due after more than one year** | **18** | | (111,700) | | (110,577) |
| **Total assets less total liabilities** | | | 319,630 | | 133,841 |
| **Funds of the charity** | | | | | |
| Revaluation reserve | **23** | | 129,081 | | - |
| Fixed asset property reserve | **22** | | 192,165 | | 150,000 |
| Restricted funds | **23** | | 49,185 | | 24,333 |
| Unrestricted funds | **23** | | (50,801) | | (40,492) |
| **Total charity funds** | | | 319,630 | | 133,841 |

These financial statements were approved by the board of directors on 21 July 2026 and signed on behalf of the board by:

Tony O'Riordan
**Director**

Simon O'Dochartaigh
**Director**

**The notes on pages 21 to 45 form part of these financial statements.**

## Cork Counselling Services Company Limited by Guarantee

### Statement of changes in funds
### Financial year ended 31 December 2025

| | Revaluation reserve | Fixed asset property reserve | Statement of financial activities | **Total** |
|---|---|---|---|---|
| | € | € | € | € |
| **At 1 January 2024** | - | 150,000 | 28,479 | 178,479 |
| Net income/(expenditure) for the financial year | | | (44,638) | (44,638) |
| **Total comprehensive income for the financial year** | - | - | (44,638) | (44,638) |
| **At 31 December 2024 and 1 January 2025** | - | 150,000 | (16,159) | 133,841 |
| Net income/(expenditure) for the financial year | | | 14,543 | 14,543 |
| Other comprehensive income for the financial year: | | | | |
| Movement in reserves | 129,081 | 42,165 | - | 171,246 |
| **Total comprehensive income for the financial year** | 129,081 | 42,165 | 14,543 | 185,789 |
| **At 31 December 2025** | 129,081 | 192,165 | (1,616) | 319,630 |

## Cork Counselling Services Company Limited by Guarantee

### Statement of cash flows
### Financial year ended 31 December 2025

| | 2025<br>€ | 2024<br>€ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Profit/(loss) for the financial year | 14,543 | (44,638) |
| *Adjustments for:* | | |
| Depreciation of tangible assets | 1,625 | 6,759 |
| Interest payable and similar expenses | 8,944 | 9,840 |
| Accrued expenses/(income) | 15,665 | 2,243 |
| *Changes in:* | | |
| Trade and other debtors | (4,872) | (11,341) |
| Trade and other creditors | (79,716) | 37,135 |
| Cash generated from operations | (43,811) | (2) |
| Interest paid | (8,944) | (9,840) |
| Net cash used in operating activities | (52,755) | (9,842) |
| **Cash flows from investing activities** | | |
| Purchase of tangible assets | (44,620) | (1,399) |
| Grants received for purchase of assets | 42,165 | - |
| Net cash used in investing activities | (2,455) | (1,399) |
| **Cash flows from financing activities** | | |
| Proceeds from borrowings | 4,142 | (8,798) |
| Net cash from/(used in) financing activities | 4,142 | (8,798) |
| **Net increase/(decrease) in cash and cash equivalents** | (51,068) | (20,039) |
| **Cash and cash equivalents at beginning of financial year** | 82,190 | 102,229 |
| **Cash and cash equivalents at end of financial year** | 31,122 | 82,190 |

## 1. General information

Cork Counselling Services Company Limited by Guarantee is a charity primarily engaged to provide counselling and psychotherapy of the highest ethical and professional standards to all members of society, regardless of financial means, religious beliefs, race, ethnicity, sexual orientation or educational background and to educate and train students so that they attain professional counselling standards reflecting best practice, nationally and internationally.

The company is a private company limited by guarantee, registered in Ireland and meets the definition of a public benefit entity under FRS102. The address of the registered office is 7 Fr. Mathew Street, Cork, and its company registration number is 110910.

The company is tax resident in Ireland but has charitable status and is exempt from Corporation Tax. The company's registered charity number is CHY8911 and its registration number with the Charities Registration Authority is 20022327.

## 2. Statement of compliance

These financial statements have been prepared in compliance with applicable law and FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have also been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS Charities SORP) (effective 1 January 2019).

## 3. Accounting policies and measurement bases

### Basis of preparation

The financial statements have been prepared under the historical cost convention and on a going concern basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

**Going concern**

We acknowledge that we are required to make an assessment of our company's ability to continue as a going concern.

We are aware of the company's financial position and the impact of the wars in Ukraine, the Middle East and Iran on the company's activities and finances. We have prepared the financial statements on a going concern basis, having considered the company's operating performance, cashflow forecasts and its future business plans. The company had net incoming/(outgoing) resources for the financial year in the amount of €14,543 (2024: (€44,638)) and according to the balance sheet as at 31 December 2025, the company had net funds of €319,630 (2024: €133,841).

The directors continue to identify, assess and plan, financially and operationally to ensure reserves are protected and that the company continues effective delivery of its counsellling and training services. The directors have a reasonable expectation that the company will be able to successfully navigate any financial and operational challenges in the foreseeable future on the basis that additional funding from government and other agencies continues to be awarded at similar levels.

The company has built excellent, long standing relationships with both TUSLA and the Health Service Executive (HSE) and is recognised as a key part of the national programme to address mental health issues through the provision of counselling and psychotherapy services to all of those in need regardless of ability to pay, and therefore continues to be supported with government funding every year. An ever increasing demand for counselling services and an emphasis on mental health has enabled the company to apply for and successfully secure additional once-off funding from a number of agencies. The company is seeking to have these once-off funds added to and included in core funding from 2025 onwards to ensure sufficient funds are available to support business cashflow and day to day operations.

Having considered the cash flow forecasts, current and anticipated income levels, and government funding together with current and anticipated levels of cash, debt and availability of borrowing facilities, we confirm that we have a reasonable expectation that the company has sufficient resources to continue in operational existence for the foreseeable future, for a period of not less than 12 months from the date of this report, and accordingly, continue to adopt the going concern basis in preparing the financial statements.

**Incoming resources**

Incoming resources are recognised in the financial year in which the charity is entitled to the income, when the amount of income can be measured reliably and it is probable that the income will be received.

Incoming resources represent grant income, income from training courses and supervision, income from counselling services, donations and fundraising income.

Grants from government and other agencies have been included in restricted income from activities in furtherance of the charity's objectives where these amount to a contract for services provided, but as unrestricted income where the funds are given greater freedom of use.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probably that the income will be received and the amount can be measured reliably. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within grant income.

Income from training courses is recognised when each course commences and the charity becomes entitled to the income under each contract for training. Income from supervision is recognised when the supervision has been carried out and the charity becomes entitled to the income.

Income from counselling services is recognised when each counselling session has been completed and the charity becomes entitled to the income, has certainty of receipt and the amount can be measured with sufficient reliability.

Voluntary donations are recognised when the charity becomes entitled to the income, has certainty of receipt and the amount can be measured with sufficient reliability.

Fundraising income is recognised when the charity becomes entitled to the income, when the amounts can be reliably measured, which is normally upon completion of the fundraising events.

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

Interest income is recognised in the period in which it is earned.

No incoming resources have been included in the statement of financial activities net of expenditure.

**Resources expended**

Resources expended are recognised on an accruals basis as a liability is incurred. Resources expended include any VAT which cannot be recovered, and are reported as part of the expenditure to which it relates. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, for example on estimated usage.

Resources expended have been allocated to the categories listed on the statement of financial activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Professional and related fees, IT costs and other administration costs are costs associated with meeting the constitutional and statutory requirements of the charity and include audit and accountancy fees, costs of legal advice, maintenance of the database and its security and costs linked to the strategic management of the charity including the cost of directors' meetings.

Resources expended are allocated based on activity and liabilities are recognised as soon as there is a legal or constructive obligation to make a transfer of value to a third party as a result of past transactions or events.

**Allocation of support and governance costs**

Support costs represent indirect charity expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are apportioned directly to the activity to which they relate or an allocation is made based on the proportion of the direct expenditure on each activity.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

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

| | | | |
|---|---|---|---|
| Freehold property | - | 2% | straight line |
| Fixtures and fittings | - | 15% | reducing balance |
| Books, equipment and computer equipment | - | 20% | straight line |
| Website | - | 15% | reducing balance |

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

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

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

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

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

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

**Government grants**
Grants from public authorities and other agencies in Ireland are credited to the statement of financial activities in the year to which they relate. Grants received towards capital expenditure are credited to the statement of financial activities when received or receivable, whichever is earlier. Grants are recognised when there is evidence of entitlement and their receipt is probable. Grant income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreeement, where there is a specification of a time period that limits the charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

**Employee benefits**
The costs of short-term employee benefits are recognised as a liability and an expense.

Termination payments are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**Defined contribution plans**
The company contributes to various defined contribution pension plans for the benefit of its 4 managers. The cost to the company of the contributions payable are charged to the statement of financial activities in the financial year they are payable. The pension plans are held in the names of the individual employees/members and thus the assets held in those plans are not included in the company's assets.

**Foreign currencies**
Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

**Borrowings**
Borrowings are recognised at the transaction prices (present value of cash payable to the creditors). Interest expenses are recognised in the statement of financial activities in the financial year in which they are charged.

Borrowings are classified as appropriate, given that the company has a right to defer settlement of some of the liabilities for at least 12 months after the reporting date.

**Fund accounting**
The following funds are operated by the charity:

*Restricted Funds*
Restricted funds represent grants received which can only be used for particular purposes specified by the grant givers or donors binding on the directors/management. Such purposes are within the overall charitable purposes of the charity.

*Unrestricted Funds*
Unrestricted funds includes general incoming resources received, such as funds received for education, training, supervision and counselling services delivered, and it represents amounts which are expendable at the discretion of the directors/management in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

**Taxation**
No charge to current or deferred taxation arises as the charity has been granted charitable status under sections 207 and 208 of the Taxes Consolidation Act 1997, Charity Number CHY8911.

**Services provided by the directors/trustees of the charity**
For the purposes of these financial statements, no monetary value has been placed on the administrative and management services provided by the directors/trustees of the charity.

**Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. 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 discussed below.

(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Going concern

The directors have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The directors have made this assessment in respect to a period of one year from the date of approval of these financial statements and have included a detailed note in the accounting policies.

The directors of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The directors are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due, Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

## 4. Incoming resources - grants

The total incoming resources for the financial year has been derived from its principal activities wholly undertaken in Ireland. Grant funding as follows was received during the financial year ended 31 December 2025:

TUSLA Child and Family Agency
Grant type - Section 56 funding
Purpose - Staffing and overhead costs €192,374
Total grant - €192,374
Taken to income and expenditure - €192,374
Received in financial year - €185,953 received monthly in instalments, one payment of €6,421 on 21.11.2025
Deferred at year end - €Nil
Expended - €192,374
Term - 12 months January to December 2025
Capital grant - €Nil
Restriction on use - delivery of service level agreement for counselling and crisis management services for family and children
Tax clearance - Yes

TUSLA Child and Family Agency
Grant type - Counselling funding 'Care to Connect'
Purpose - Increased service demands
Total grant - €31,000
Taken to income and expenditure - €31,000
Received in financial year - €31,000
Deferred at year end - €Nil
Expended - €31,000
Term - 12 months January to December 2025
Date received - 05.09.2025
Capital grant - €Nil
Restriction on use - delivery of service level agreement for counselling and crisis management services for adolescents (aged 18 years and over) who are leaving the fostering system
Tax clearance - Yes

Health Service Executive (HSE)
Grant type - Section 39 funding
Purpose - counselling and psychotherapy services
Total grant - €39,360
Taken to income and expenditure - €39,360
Received in financial year - €39,360
Deferred at year end - €Nil
Expended - €39,360
Term - 12 months January to December 2025
Dates received - €37,874.13 - 04.04.2025, €1,486.04 - 24.10.2025
Capital grant - €Nil
Restriction on use - deliverable counselling services for adults
Tax clearance - Yes

Health Service Executive (HSE)
Grant type - Once off operational funding
Purpose - To reduce operational deficit due to increased service demands
Total grant - €20,000
Taken to income and expenditure - €20,000
Received in financial year - €15,000
Deferred at year end - €Nil
Expended - €20,000
Term - 2025
Date received - €5,000 - 12.07.2024, €5,000 - 28.11.2025, €10,000 - 05.12.2025
Capital grant - €Nil
Restriction on use - costs of increased service demands
Tax clearance - Yes

Health Service Executive (HSE)
Grant type - Once off funding
Purpose - Damp control works
Total grant - €13,000
Taken to income and expenditure - €13,000
Received in financial year - €Nil
Deferred at year end - €Nil
Expended - €13,000
Term - 2025
Date received - €10,000 on 13.09.2024, €3,000 on 20.12.2024
Capital grant - €Nil
Restriction on use - Interior refurbishment
Tax clearance - Yes

Health Service Executive (HSE)
Grant type - National Lottery Funding 2025
Purpose - Refurbishment and renovations
Total grant - €3,000
Taken to income and expenditure - €3,000
Received in financial year - €3,000
Deferred at year end - €Nil
Expended - €3,000
Term - 2025
Date received - 06.06.2025
Capital grant - €Nil
Restriction on use - Interior refurbishment
Tax clearance - Yes

Health Service Executive (HSE)
Grant type - National Lottery Funding 2024
Purpose - Refurbishment and renovations
Total grant - €7,000
Taken to income and expenditure - €7,000
Received in financial year - €Nil

Deferred at year end - €Nil
Expended - €7,000
Term - 2025
Date received - 27.09.2024
Capital grant - €Nil
Restriction on use - damp control works
Tax clearance - Yes

Cork City Council
Grant type - LCDC Community Support Fund 2023 in partnership with Cork City Council's Community Development Grants 2023
Purpose - renovation of building
Total grant - €7,000
Taken to income and expenditure - €7,000
Received in financial year - €Nil
Deferred at year end - €Nil
Expended - €7,000
Term - once-off
Date received - 08.08.2023
Capital grant - €Nil
Restriction on use - costs associated with building improvements
Tax clearance - Yes

Cork City Council
Grant type - LCDC Local Enhancement Programme 2025
Purpose - development of community facilities, maintenance and renovation of building
Total grant - €3,200
Taken to income and expenditure - €3,200
Received in financial year - €3,200
Deferred at year end - €Nil
Expended - €3,200
Term - once-off
Date received - 14.07.2025
Capital grant - €Nil
Restriction on use - costs associated with renovation and maintenance of building
Tax clearance - Yes

The Hospital Saturday Fund
Grant type - once off funding
Purpose -deliverable counselling services for marginalised clients
Total grant - €4,000
Taken to income and expenditure - €4,000
Received in financial year - €4,000
Deferred at year end - €Nil
Expended - €4,000
Term - 1 year from receipt of funding
Date received - 27.02.2025
Capital grant - €Nil

Restriction on use - costs relating to the provision of counselling services to marginalised clients
Tax clearance - Yes

ESB Energy for Generations Fund
Grant type - once off funding
Purpose - Operational funding
Total grant - €15,000
Taken to income and expenditure - €15,000
Received in financial year - €Nil
Deferred at year end - €Nil
Expended - €15,000
Term - 1 year from receipt of funding
Date received - 05.04.2023
Capital grant - €Nil
Restriction on use - costs of increased service demands
Tax clearance - Yes

Cork City Council
Grant type - Twinning grant
Purpose - to promote twinning links between Cork City and Coventry, England
Total grant - €975
Taken to income and expenditure - €975
Received in financial year - €974.91
Deferred at year end - €Nil
Expended - €975
Term - 2025
Date received - 15.09.2025
Capital grant - €Nil
Restriction on use - costs associated with promotion of twinning links between Cork City and Coventry, England
Tax clearance - Yes

National Philanthropic Trust
Grant type - Once off funding
Purpose - Partly towards purchase of 1 Salmon Wier, Hanover Street, Cork and balance for operational funding
Total grant - €42,339
Taken to income and expenditure - €25,174
Received in financial year - €Nil
Deferred at year end - €Nil
Expended - €42,339
Term - 2025
Date received - 13.11.2024
Capital grant - €17,165
Restriction on use - costs associated with purchase of 1 Samon Weir, Hanover Street, Cork and balance used for operational funding
Tax clearance - Yes

Community Foundation Ireland 'Late Late Toy Show'
Grant type - Once off funding
Purpose - increase capacity to provide community based youth counselling and psychotherapy
Total grant - €32,000
Taken to income and expenditure - €24,123
Received in financial year - €32,000
Deferred at year end - €7,877
Expended - €24,123
Term - 2025
Date received - 24.06.2025
Capital grant - €Nil
Restriction on use - costs associated with provision of community based youth counselling and psychotherapy
Tax clearance - Yes

## 5. Incoming resources

Incoming resources arises from:

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| **Restricted income** | | |
| **Charitable activities** | | |
| TUSLA Child & Family Agency Section 56 funding | 192,374 | 186,563 |
| TUSLA Child & Family Agency Counselling funding | 31,000 | 30,000 |
| HSE Section 39 funding | 39,360 | 38,598 |
| HSE once off funding -additional services demands | 20,000 | 31,610 |
| HSE once off funding - damp control works | 13,000 | - |
| HSE National Lottery funding | 10,000 | 5,300 |
| Cork City Council - other funding | 4,175 | - |
| Hospital Saturday Fund | 4,000 | 3,000 |
| ESB Energy for Generations Fund | 15,000 | - |
| National Philanthropy Grant | 25,174 | - |
| Community Foundation of Ireland - Toy Show | 24,123 | - |
| Counselling fees | 78,859 | 83,588 |
| | 464,065 | 378,659 |
| **Unrestricted income** | | |
| **Voluntary income** | | |
| Donations | 4,262 | 10,929 |
| **Charitable activities** | | |
| Education, training and supervision | 435,148 | 401,358 |
| **Miscellaneous income** | 28 | 1,289 |
| **Fundraising income** | - | 682 |
| | 439,438 | 414,258 |
| **Total incoming resources** | **903,503** | **792,917** |

## 6. Resources expended

| | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|---|---|---|---|---|
| | € | € | € | € |
| **Payroll costs** | | | | |
| Wages and salaries including social insurance and employer's pension costs | 200,996 | 298,613 | 499,609 | 430,610 |
| Staff welfare | 1,997 | 1,049 | 3,046 | 3,702 |
| Staff training and development | 70 | 105 | 175 | 1,355 |
| Staff recruitment costs | - | - | - | 3,383 |
| | 203,063 | 299,767 | 502,830 | 439,050 |
| **Premises costs** | | | | |
| Canteen | - | 1,504 | 1,504 | 473 |
| Insurance | 15,760 | 3,729 | 19,489 | 17,414 |
| Light and heat | 3,641 | 3,641 | 7,282 | 10,732 |
| Cleaning and waste | - | 3,212 | 3,212 | 2,498 |
| Repairs and maintenance | - | 33,575 | 33,575 | 5,048 |
| Health and safety costs | 753 | 753 | 1,506 | 1,214 |
| | 20,154 | 46,414 | 66,568 | 37,379 |
| **Counselling, education, training and supervision costs** | | | | |
| Outside training and trainers | 73,970 | 4,095 | 78,065 | 126,264 |
| Professional development | 44,147 | - | 44,147 | 44,745 |
| Travel, workshop and training | 17,460 | 2,128 | 19,588 | 10,261 |
| Supervision | 6,702 | 50,673 | 57,375 | 52,267 |
| Workshop/room hire/accommodation | 37,089 | - | 37,089 | 34,622 |
| | 179,368 | 56,896 | 236,264 | 268,159 |
| **Professional and related costs** | | | | |
| Legal costs | 255 | 255 | 510 | 664 |
| Accountancy costs | 4,920 | 4,920 | 9,840 | 10,456 |
| Audit fees | 5,243 | 5,243 | 10,486 | 10,802 |
| | 10,418 | 10,418 | 20,836 | 21,922 |
| **Marketing and advertising** | | | | |
| Marketing and advertising | 8,054 | 72 | 8,126 | 9,041 |
| | 8,054 | 72 | 8,126 | 9,041 |

| | Unrestricted Funds € | Restricted Funds € | Total 2025 € | Total 2024 € |
|---|---|---|---|---|
| **Other administrative costs** | | | | |
| Printing, postage and stationery | 2,509 | 1,966 | 4,475 | 3,499 |
| Telephones and broadband | 1,658 | 1,658 | 3,316 | 3,162 |
| Computer, fundraising and photocopying costs | 10,139 | 10,139 | 20,278 | 24,549 |
| Bank charges | 620 | 601 | 1,221 | 1,142 |
| Administration and paypal fees | 6,261 | - | 6,261 | 6,174 |
| General expenses | 2,251 | 2,163 | 4,414 | 3,250 |
| Subscriptions | - | 3,834 | 3,834 | 3,668 |
| Depreciation | 812 | 813 | 1,625 | 6,759 |
| | 24,250 | 21,174 | 45,424 | 52,203 |
| **Total resources expended before interest** | 445,307 | 434,741 | 880,048 | 827,754 |

## 7. Expenditure on charitable activities

| | Unrestricted Funds 2025 € | Restricted Funds 2025 € | Total Funds 2025 € | Total Funds 2024 € |
|---|---|---|---|---|
| **Costs directly allocated to activities** | | | | |
| Payroll costs | 203,062 | 296,394 | 499,456 | 428,560 |
| Premises costs | 20,154 | 46,414 | 66,568 | 37,379 |
| Counselling, education, training and supervision | 179,368 | 56,896 | 236,264 | 268,159 |
| Governance costs | 10,418 | 10,418 | 20,836 | 21,922 |
| Marketing and advertising | 8,054 | 72 | 8,126 | 8,157 |
| Support costs | 23,708 | 21,716 | 45,424 | 51,242 |
| | 444,764 | 431,910 | 876,674 | 815,419 |

Support costs basis of allocation is time for employee related costs or based on specific expenditure plus pro-rata of costs.

## 8. Cost of raising funds

| | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | Total Funds 2024 |
|---|---|---|---|---|
| | € | € | € | € |
| **Costs directly allocated to activities** | | | | |
| Payroll costs | - | 3,374 | 3,374 | 10,490 |
| Marketing and advertising | - | - | - | 884 |
| Support costs | - | - | - | 961 |
| | - | 3,374 | 3,374 | 12,335 |

Support costs basis of allocation is time for employee related costs or based on specific expenditure plus pro-rata of costs.

## 9. Segmented accounts information for TUSLA

| | TUSLA Section 56 Funding 2025 € | TUSLA Other Funding 2025 € | TUSLA Total Funding 2025 € |
|---|---|---|---|
| **Funding received** | | | |
| Section 56 funding | 192,374 | - | 192,374 |
| Counselling funding | | 31,000 | 31,000 |
| **Total TUSLA funding** | 192,374 | 31,000 | 223,374 |
| **Expenditure** | | | |
| Payroll costs including social insurance and employers pension costs | 173,138 | 27,900 | 201,038 |
| Canteen | 319 | 51 | 370 |
| Insurance | 1,147 | 346 | 1,493 |
| Light and heat | 1,681 | 232 | 1,913 |
| Cleaning and waste | 568 | 253 | 821 |
| Health and safety costs | 649 | 105 | 754 |
| Outside training and trainers | 1,650 | - | 1,650 |
| Supervision | 2,712 | 500 | 3,212 |
| Professional development | - | - | - |
| Travel, workshop and training | 820 | 132 | 952 |
| Accountancy costs | 1,695 | 430 | 2,125 |
| Audit fees | 2,471 | 398 | 2,869 |
| Printing, postage and stationery | 888 | 160 | 1,048 |
| Staff welfare/training/recruitment | 1,058 | - | 1,058 |
| Telephones and broadband | 865 | 139 | 1,004 |
| Computer, fundraising and photocopying costs | 868 | 202 | 1,070 |
| Bank charges | 314 | 51 | 365 |
| Sundry expenses | 710 | 75 | 785 |
| Subscriptions | 821 | 26 | 847 |
| **Total TUSLA expenditure** | 192,374 | 31,000 | 223,374 |
| **Tusla current year end surplus/(deficit)** | - | - | - |
| Opening TUSLA balance | - | - | - |
| Closing TUSLA balance | - | - | - |

## 10. Net movement in funds

Net movement in funds for the financial year is stated after charging/(crediting):

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Depreciation of tangible assets | 1,625 | 6,759 |
| Fees payable for the audit of the financial statements | 10,486 | 10,802 |

## 11. Staff costs

The average number of persons employed by the company during the financial year, was as follows:

| | 2025 | 2024 |
|---|---|---|
| | Number | Number |
| Administration | 4 | 4 |
| Services | 10 | 7 |
| | 14 | 11 |

The aggregate payroll costs incurred during the financial year were:

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Wages and salaries | 444,803 | 380,893 |
| Social insurance costs | 46,742 | 40,765 |
| Other retirement benefit costs | 8,064 | 8,952 |
| | 499,609 | 430,610 |

The apportionment of costs between restricted and unrestricted activities is based on on the amount of time allocated to each as a proportion of total time worked.

There was one employee (2024: one employee) who received remuneration (including benefits and excluding employer pension costs) between €70,000 and €80,000 for the financial year. The average number of employees excludes the directors, none of whom are employed by the company.

No directors remuneration was paid during the financial year.

The remuneration paid to four key management employees (excluding employer pension contributions) during the financial year amounted to €197,448 (2024: €185,948).

## 12. Directors remuneration

No directors remuneration was paid during the financial year.

## 13. Interest payable and similar expenses

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Interest on bank loans | 8,944 | 9,840 |

## 14. Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purpose of making a surplus. DIRT tax is payable on any interest income in excess of €32. No provision has been made in these financial statements for corporation tax as the company is exempt from corporation tax.

No provision has been made in the financial statements for deferred tax as the company is exempt from corporation tax.

## 15. Tangible assets

| | Freehold property | Fixtures and fittings | Books, equipment and computer equipment | Website | **Total** |
|---|---|---|---|---|---|
| | € | € | € | € | € |
| **Cost or valuation** | | | | | |
| At 1 January 2025 | 270,623 | 46,951 | 16,583 | 2,551 | 336,708 |
| Additions | 42,166 | 975 | 1,479 | - | 44,620 |
| Revaluation | 97,211 | - | - | - | 97,211 |
| **At 31 December 2025** | 410,000 | 47,926 | 18,062 | 2,551 | 478,539 |
| **Depreciation** | | | | | |
| At 1 January 2025 | 31,870 | 45,590 | 13,383 | 2,509 | 93,352 |
| Charge for the financial year | - | 350 | 1,269 | 6 | 1,625 |
| Revaluation | (31,870) | - | - | - | (31,870) |
| **At 31 December 2025** | - | 45,940 | 14,652 | 2,515 | 63,107 |
| **Carrying amount** | | | | | |
| **At 31 December 2025** | 410,000 | 1,986 | 3,410 | 36 | 415,432 |
| At 31 December 2024 | 238,753 | 1,361 | 3,200 | 42 | 243,356 |

Ulster Community Investment Trust (Ireland) Limited hold the following charges over the company's assets as security for monies owed to it:
1. a first fixed charge over the company's land and buildings and a floating charge over all other assets at the land and buildings, and
2. a first floating charge over all fixed assets and book debts of the company.

The amount owed to Ulster Community Investment Trust (Ireland) Limited at 2025 was €108,967 (2024: €118,793), bears interest at 6% per annum and is being repaid in variable monthly instalments (€1,380.65 per month by end of 2025).

The buildings of the company were revalued by ERA Downey McCarthy Real Estate, to an open market value basis reflecting existing use, in late 2025 and their report was issued on 15th January 2026.

These valuations have been incorporated into the financial statements and the resulting revaluation adjustments have been taken to the revaluation reserve. No deferred tax has been recognised on this uplift as the charity is exempt from taxation. The revaluations during the year ended 31 December 2025 resulted in a revaluation surplus of €129,081.

The historical cost, accumulated depreciation and net book value of the freehold premises is as follows:

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Original cost | 312,789 | 270,623 |
| Accumulated depreciation | (31,870) | (31,870) |
| Net book value | 280,919 | 238,753 |

## 16. Debtors

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Trade debtors | 26,420 | 24,662 |
| Prepayments and accrued income | 19,142 | 16,028 |
| Accrued income | - | 11,614 |
| | 45,562 | 52,304 |

The fees owed by students are in accordance with contract payment plans. The terms of prepayments are based on underlying contracts.

## 17. Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Amounts owed to credit institutions | 11,234 | 8,215 |
| Trade creditors | 3,369 | 4,045 |
| Tax and social insurance: | | |
| PAYE and social welfare | 11,429 | 9,007 |
| Accruals | 26,877 | 22,826 |
| Deferred income | 7,877 | 89,339 |
| | 60,786 | 133,432 |

The long term loan is secured as described in the tangible fixed assets note above.

The terms of trade creditors and accruals are based on the underlying contracts.

The PAYE creditor is subject to the terms of the relevant legislation.

## 18. Creditors: amounts falling due after more than one year

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Amounts owed to credit institutions | 111,700 | 110,577 |

The long term loan is secured as described in the tangible fixed assets note above.

Amounts included above which fall due after five years are as follows:

| | | |
|---|---|---|
| Payable by instalments owed to credit institutions | 66,765 | 77,716 |

## 19. Deferred income

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Arising from government and other agency grants | 7,877 | 89,339 |

Deferred grants arise from grants awarded and received in 2025 (€7,877), for which the relevant expenditure related to those grants will not be incurred until 2026. Deferred income from 2023 and 2024 (€89,339) was released in 2025 when the expenditure was incurred.

| Deferred grants are included in the financial statements as follows: | 2025 | 2024 |
|---|---|---|
| | € | € |
| Current liabilities | 7,877 | 89,339 |

## 20. Retirement benefit schemes

**Defined contribution plans**
The amount recognised in the statement of financial activities in relation to defined contribution plans was €8,064 (2024: €8,952).

The apportionment of costs between restricted and unrestricted activities is based on the amount of time allocated to each as a proportion of total time worked.

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

## 21. Limited by guarantee

The company is limited by guarantee, not having a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up, such amounts as may be required not exceeding €1.

## 22. Fixed asset property reserve

The fixed asset property reserve is comprised of four donations that were made to the company by the Bons Secours Hospital in the amount of €96,000, the Tomar Trust in the amounts of €54,000 and €25,000, and the National Philanthropic Trust of €17,165. The capital donations were made to the company on condition that the funds were used to purchase the company's land and buildings. No other conditions were imposed upon the company in respect of the use of these donations.

## 23. Analysis of funds

| | Restricted Funds | Unrestricted Funds | Total Funds |
|---|---|---|---|
| | € | € | € |
| Balance at 1 January 2025 | 24,333 | (40,492) | (16,159) |
| Income | 464,065 | 439,470 | 903,535 |
| Expenditure | (439,213) | (449,779) | (888,992) |
| Balance at 31 December 2025 | 49,185 | (50,801) | (1,616) |
| Balance at 1 January 2024 | 19,224 | 9,255 | 28,479 |
| Income | 378,659 | 414,297 | 792,956 |
| Expenditure | (373,550) | (464,044) | (837,594) |
| Balance at 31 December 2024 | 24,333 | (40,492) | (16,159) |

## 24. Events after the end of the reporting period

While the short term outlook for the sector remains challenging, the board and management team remain confident, because of their actions to date, that the company will emerge in a reasonable position from the current inflationary challenges facing the charity.

From an operational perspective, the board and management team have continued to focus their efforts on the effective delivery of counselling services and training courses whilst also focusing on the company's financial position, notably the protection of reserves and future cashflows.

From a financial perspective, the board have reviewed the activities and services in the period following the balance sheet date and have considered the impact of the war in Ukraine,the Middle East and Iran and consequent effects on inflation resulting in rising costs for the company. The board and management team continue to assess and review the company's financial position and have taken steps to manage future cashflows by applying for additional funding from TUSLA, the Health Service Executive (HSE) and other grant providers, commencing additional fundraising initiatives, marketing courses to increase student numbers, increasing course fees and continuing to review and eliminate non-essential operating costs.

Otherwise, no matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial period subsequent to the financial year ended 31 December 2025.

## 25. Related party transactions

During the financial year, no remuneration or reimbursement of expenses were made to directors in connection with their duties as directors/trustees.

## 26. Analysis of changes in net debt

| | 1 January 2025 | Cash flows | 31 December 2025 |
|---|---|---|---|
| | € | € | € |
| Cash and cash equivalents | 82,190 | (51,068) | 31,122 |
| Debt due within one year | (8,215) | (3,019) | (11,234) |
| Debt due after one year | (110,577) | (1,123) | (111,700) |
| | (36,602) | (55,210) | (91,812) |

## 27. Contingent assets and liabilities

Bank of Ireland hold a guarantee from Cork Counselling Services Company Limited by Guarantee, as security for VISA facilities advanced, up to a total limit of €7,500 (2 X €3,750).

## 28. Approval of financial statements

The board of directors approved these financial statements for issue on 21 July 2026.

Cork Counselling Services Company Limited by Guarantee

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

**Cork Counselling Services Company Limited by Guarantee**

**Detailed income and expenditure account**
**Financial year ended 31 December 2025**

| | 2025 | 2025 | 2024 | 2024 |
|---|---|---|---|---|
| | € | € | € | € |
| **Incoming resources** | | | | |
| Donations | | 4,262 | | 10,929 |
| **Charitable activities** | | | | |
| TUSLA Child & Family Agency Section 56 funding | 192,374 | | 186,563 | |
| TUSLA Child & Family Agency Counselling funding | 31,000 | | 30,000 | |
| HSE Section 39 funding | 39,360 | | 38,598 | |
| HSE once off funding -additional services demands | 20,000 | | 31,610 | |
| HSE once off funding - damp control works | 13,000 | | - | |
| HSE National Lottery funding | 10,000 | | 5,300 | |
| Hospital Saturday Fund | 4,000 | | 3,000 | |
| Cork City Council - other funding | 4,175 | | - | |
| Cork City Council- community development funding | 7,000 | | - | |
| ESB Energy for Generations Fund | 15,000 | | - | |
| National Philanthropy Grant | 25,174 | | - | |
| Community Foundation of Ireland - Toy Show | 24,123 | | - | |
| Counselling, education, training and supervision | 514,007 | | 484,946 | |
| | | 899,213 | | 780,017 |
| **Other trading activities** | | | | |
| Fundraising income | | - | | 682 |
| Miscellaneous income | | 28 | | 1,289 |
| **Total incoming resources** | | 903,503 | | 792,917 |
| **Resources expended** | | | | |
| **Payroll costs** | | | | |
| Wages and salaries including social insurance and employer's pension costs | (499,609) | | (430,610) | |
| Staff welfare | (3,046) | | (3,702) | |
| Staff training and development | (175) | | (1,355) | |
| Staff recruitment costs | - | | (3,383) | |
| | (502,830) | | (439,050) | |
| **Premises costs** | | | | |
| Office, water and canteen | (1,504) | | (473) | |
| Insurance | (19,489) | | (17,414) | |
| Light and heat | (7,282) | | (10,732) | |
| Cleaning and waste | (3,212) | | (2,498) | |
| Repairs and maintenance | (33,575) | | (5,048) | |
| Health and safety costs | (1,506) | | (1,214) | |
| | (66,568) | | (37,379) | |

**Cork Counselling Services Company Limited by Guarantee**

**Detailed income and expenditure account (continued)**
**Financial year ended 31 December 2025**

| | 2025 | 2025 | 2024 | 2024 |
|---|---|---|---|---|
| | € | € | € | € |
| **Counselling, education, training and supervision costs** | | | | |
| Outside training and trainers | (78,065) | | (126,264) | |
| Professional development | (44,147) | | (44,745) | |
| Travel, workshop and training | (19,588) | | (10,261) | |
| Supervision | (57,375) | | (52,267) | |
| Workshop/room hire/accommodation | (37,089) | | (34,622) | |
| | (236,264) | | (268,159) | |
| **Professional and related costs** | | | | |
| Legal costs | (510) | | (664) | |
| Accountancy costs | (9,840) | | (10,456) | |
| Audit fees | (10,486) | | (10,802) | |
| | (20,836) | | (21,922) | |
| **Marketing and advertising** | | | | |
| Marketing and advertising | (8,126) | | (9,041) | |
| | (8,126) | | (9,041) | |
| **Other administrative costs** | | | | |
| Printing, postage and stationery | (4,475) | | (3,499) | |
| Telephone and broadband | (3,316) | | (3,162) | |
| Computer, fundraising and photocopying costs | (20,278) | | (24,549) | |
| Bank charges | (1,221) | | (1,142) | |
| Paypal fees | (6,261) | | (6,174) | |
| General expenses | (4,414) | | (3,250) | |
| Subscriptions | (3,834) | | (3,668) | |
| Depreciation | (1,625) | | (6,759) | |
| | (45,424) | | (52,203) | |
| **Total resources expended** | | (880,048) | | (827,754) |
| **Net incoming resources** | | 23,455 | | (34,837) |
| **Interest receiveable** | | | | |
| Other interest receivable and similar income | | 32 | | 39 |
| **Interest payable and similar expenses** | | | | |
| Loan interest | | (8,944) | | (9,840) |
| **Net movement in funds for the financial year** | | 14,543 | | (44,638) |