

Volunteering Ireland
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4

Company Number: 362625
Charity Number: CHY 15474
Charities Regulatory Authority Number: 20053505

Volunteering Ireland

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Volunteering Ireland

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Archibald Mathibela Caroline Grant Deirdre Kilroy Francis Kehoe (Resigned 16 April 2025) Ian Dinan Jane Cassidy Michael Tyndall (Resigned 9 September 2025) Michelle Hesso Orla Blessing Keegan (Resigned 24 June 2025) Patrick McKenna Paul Moriarty (Resigned 24 June 2025) Rasa Visockiene David Hand (Appointed 24 June 2025) Niall Gaffey (Appointed 9 September 2025) Sharon Meaney (Appointed 24 June 2025)
Chairperson	Ian Dinan
Company Secretary	Deirdre Kilroy
Chief Executive Officer	Nina Arwitz
Charity Number	CHY 15474
Charities Regulatory Authority Number	20053505
Company Registration Number	362625
Registered Office and Principal Address	Carmichael House 4 Brunswick Street North Dublin 7 D07 RHA8
Auditors	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4
Principal Bankers	Bank of Ireland 33 Arran Quay Smithfield Dublin 7

Volunteering Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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

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

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

In this report the directors of Volunteering Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

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

In this Annual Report and Audited Financial Statements, the words "Volunteering Ireland", "Volunteer Ireland", "VI", "the charity", "the company", "the organization" and "the entity" are all synonymous for and shall be understood to mean "Volunteering Ireland Company Limited by Guarantee".

The directors at the date of this report and those who served during the year together with the dates of any changes are set out on page 3.

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

Principal Activity

The principal activity of the company is to promote, support and facilitate volunteering.

Mission, Objectives and Strategy

Mission Statement

"The Main Object for which the company is established is to benefit the community by working for the creation of an enabling environment for volunteering; develop an ethos of volunteerism across all sectors of society; and be an independent and representative voice for and of volunteering."

Aims of the Charity:

2025 was the second full year of Volunteer Ireland's 2023-2027 strategic plan. The vision as outlined in our strategic plan is "an Ireland where volunteering thrives". The mission is "to promote, support and advocate for excellent, accessible and inclusive volunteering."

Volunteering Ireland's core values are:

a) Integrity

We place honesty and fairness at the centre of our activities and uphold the highest professional standards.

b) Inclusion

We recognise and acknowledge the dignity, worth and potential of people and their ideas, experiences, and talents.

c) Ambition

We challenge ourselves, bring innovation, and strive for excellence in everything we do, to achieve the best outcomes for ourselves and all our stakeholders.

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d) Collaboration

We listen, seek and maintain partnerships, and actively participate in the exchange of knowledge and ideas.

Objectives

Our objectives are our strategic goals.

There are five goals set out in the strategic plan (2023-2027). The five strategic goals are:

- 1) Advocate for volunteering
- 2) Support the Volunteer Centres
- 3) Develop meaningful volunteering
- 4) Raise the profile of volunteering
- 5) Grow and sustain an excellent organisation, consistent with our values

Achievements and performance in relation to these objectives are outlined in greater detail in the Director's Report.

Structure, Governance and Management

Structure

The constitution of VI sets out the purpose and objectives of the organisation, and how it conducts itself. A Board comprising no less than three and no more than fifteen members governs the organisation. The members of the Board are also members of the company.

In addition to the members of the Board, the signatories to the original Memorandum and Articles of Association of the organisation were invited to become members of the company and those who accepted the invitation are registered as members.

VI is committed to ensuring that the Board represents three special interests or 'communities of interest':

- i) Volunteers;
- ii) Volunteer-involving organisations; and
- iii) Volunteer Centres (VCs).

Two positions on the Board are reserved for nominations from VCs. The remaining members of the Board are recruited with reference to the following skills, experience and knowledge areas: volunteers, volunteer-involving organisations, volunteering infrastructure, local community development, community and voluntary sector, fundraising, employer supported volunteering, marketing and communications, governance and the law, government and public policy, strategic planning, human resource management, accountancy and finance.

Board members of VI receive no remuneration beyond vouched expenses which are reimbursed in accordance with VI's expenses policy.

Governance

VI has been compliant with the Charity Regulator's governance code since November 2019 (prior to that, VI was compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland since 2015). We review our compliance with the Charity Regulator's governance code annually and did so most recently in November 2025. The Board is guided by a Board handbook that is reviewed regularly, most recently in 2024.

Responsibility for the day-to-day management and administration of VI is delegated to CEO Nina Arwitz. The CEO manages VI in accordance with the strategic plan, work plans, policies and procedures and delegations approved by the Board. Delegation includes implementation of the strategic plan as well as leading and managing staff and volunteers, programmes, projects, finances, pricing, and administrative aspects, so that the organisation's vision and strategies can be fulfilled. The CEO is responsible for preparing materials for the Board and strategic planning processes.

Decisions reserved for the Board include strategic planning and operating budgets; appointment/removal of the auditor; Board membership; appointment of the chairperson, company secretary and members of Board committees; and approval of finance facilities.

Staff and Volunteers

The Directors express their appreciation to staff, volunteers and interns for their ongoing contribution. Their hard work, dedication and collaborative efforts are the basis of VI. VI values equality, diversity and inclusion in the workforce.

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Salaries are benchmarked against similar roles in the sector. VI has developed and adheres to Guiding Principles for Salaries to ensure they are competitive, fair and transparent. These principles are benchmarked against salaries from the 2024 National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations.

A Volunteer Policy is in place to ensure that volunteers receive appropriate support and recognition for their commitment and contribution. 12 volunteers contributed 1,431 hours in 2025 with an additional 413 hours contributed by the 12 volunteer board members (18 volunteers contributed to VI in 2024). Staff made a concerted effort to engage volunteers in different ways by creating new and flexible volunteer roles. In 2025, volunteers contributed an estimated 1,844 hours valued at €57,570 based on an average hourly wage of €31.22 in Q4 of 2025 (2024: 1,436 hours valued at €41,845). The people who volunteered for Volunteering Ireland in 2025 had a significant positive impact on several programme areas including; data analysis, Ukrainian translation, engaging corporate volunteers, design of materials, the national volunteer management conference and the Volunteer of the Year Awards.

Affiliates

VI is the support body for all 29 local Volunteer Centres (VCs). The relationship between VI and affiliate VCs is not a legal relationship. There is a memorandum of understanding in place among all VCs and VI which is supported by a close working relationship and bilateral affiliation agreements.

Review of Activities, Achievements and Performance

The charity's achievements as measured against the strategic goals set out in the 2023-2027 strategic plan are detailed further on under 'Achievements and Performance'.

Financial Review

The financial results for the financial year are set out on page 17. Additional commentary on income and expenditure is provided below to support an understanding of the charity's financial performance during the year, with particular attention given to significant year-on-year variances. Key movements in income, expenditure and reserves are outlined, together with explanations for notable changes in funding levels, grant income and operational costs.

For the financial year ended 2025, total income exceeded total expenditure by €23. In the prior year, total expenditure exceeded total income by €48,216. This shift was due to investment in capacity for fundraising in 2024 and 2025, leading to additional income, as well as cost savings such as a move to a new office.

Income

Total income for 2025 was €1,735,627 (2024: €1,769,730) with the key sources outlined below.

In 2025 VI's core grant from the Department of Rural and Community Development and the Gaeltacht (DRCDG) remained at €378,185 (2024: €378,191).

The corporate programme brought in a total of €340,916 (€361,381 in 2024). This decrease was due to a large-scale corporate contract coming to an end in 2024, which was partly replaced by multiple smaller contracts in 2025.

VI received €7,301 from DRCDG as part of the 2021-2025 National Volunteering Strategy (NVS) (2024: €96,542), to finalise a number of projects in 2025 including: a project on flexible volunteering, developing a code of conduct for volunteer-involving organisations (VIOs) and volunteers, and exploring legal protection in volunteering.

DRCDG and Local Authorities also funded the national Community Volunteers programme in the amount of €546,950 (€565,803 in 2024). Most of this funding was paid out to the Volunteer Centres, that deliver the project locally. The variance from 2024 funding relates to funding going out to Volunteer Centres. Throughout 2025, 19 Volunteer Centres continued to deliver the Community Volunteer programme (2024: 19 Volunteer Centres).

Income for the National Conference increased to €27,918 in 2025 (2024: €10,683) this was due to securing sponsorship and hosting exhibitor stands at the 2025 conference. There was no overall sponsor or exhibitor stands in 2024.

Sponsorship was secured for National Volunteering Week (NVW) bringing 2025 income to €16,000 (2024: €5,760).

Under European funding, VI started work on two new projects in 2025 with €19,246 received for Social Prescribing (SPACE) and €24,296 received for Resilience, Empowerment and Active Leadership (REAL), 2025 was the first full year of the REAL project (€9,344 received in 2024). The project Stop Loneliness, Start Volunteering came to an end so there was no income on this project in 2025 (€22,585 in 2024).

Income for the Volunteer Ireland Awards increased to €28,365 in 2025 (2024: €18,400) due to securing additional sponsorship.

A new project was secured in 2025 under the Shared Island Civic Society Fund which brought income to €24,651 in 2025 (€11,175 in 2024).

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Expenditure

Total expenditure for 2025 was €1,735,604 (2024: €1,817,946), comprising core costs of €654,702 and non-core costs of €1,080,902. Core costs are those required for the central functioning and good governance of the organisation, such as rent, audit fees, and IT. Core costs also include all salaries of permanent staff whose employment is not related to specific, restricted project funding. Volunteer Ireland's core grant from DRCDG goes only towards a percentage (but not all) of our core costs and do not contribute to non-core costs. Non-core costs are all costs relating to specific activities, such as our awards and national volunteering week, as well as all costs associated with restricted project funding.

Core costs:

Core salary costs increased to €515,858 in 2025 (2024: €441,325), due to now including all corporate team staff in this budget line. Also, two roles are no longer partially funded by NVS projects as those projects came to an end.

Many core costs continued to increase in 2025 due to inflation, e.g. insurance, office supplies, financial and professional services, affiliations and subscriptions, audit fees and sundry expenses. Rent for our former office was due to increase substantially, but our relocation in June reduced total rent for 2025 to €32,693 (2024: €47,228).

Non-core costs:

Community Volunteers funding was paid out to the Volunteer Centres that deliver the project locally. Expenditure in 2025 was €467,423, (€486,868 in 2024). The variance from 2024 funding relates to funding going out to Volunteer Centres, as determined by funding received from DRCDG.

Spend on corporate events decreased to €172,334 (2024: €191,429) due to a large-scale contract ending in 2024 thus reducing material and staffing costs required for 2025.

The EU project Social Prescribing (SPACE) started in 2025, with €19,246 in expenditure (€Nil in 2024).

Financial Results

At the end of the financial year the charity had gross assets of €617,609 (2024 - €589,123) and gross liabilities of €316,208 (2024 - €287,745). The net assets of the charity have increased by €23.

Reserves Position and Policy

The Board of VI has set a target reserves level of circa six months of core running costs. Reserves are maintained in realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:

- the risks associated with each stream of income and expenditure being different from that budgeted;
- the planned activity level; and
- the organisation's commitments.

At 31 December 2025, unrestricted free reserves are €301,401 which equates to approximately 4.6 months' core expenditure (2024: reserves of €310,378 equating to approximately 4.6 months' core expenditure). The Board recognises that reserves remain below target and will prioritise rebuilding reserves over the medium term.

This policy is reviewed annually.

Principal Risks and Uncertainties

As part of its commitment to the Governance Code, VI developed a Risk Policy, undertook an associated Risk Assessment, and developed a Contingency Plan in 2015. Since then, these have been reviewed and updated annually.

The Risk Assessment identifies potential risks in the following categories: Funding; Legal; Human Resources; Technology; Finance; PR/Reputation; Governance; Health & Safety; and Miscellaneous/General.

Each risk area details impact, likelihood, gross risk rating, mitigating measures, impact and likelihood following mitigation measures, net risk rating and action to take if risks materialise to become an issue. Measures that mitigate risks with the highest gross risk rating are prioritised. The risk assessment is reviewed each year and was reviewed in November 2025. The Board discussion on risk focused on the top risks identified by the Governance committee, which were: failure to secure enough income to sustain current level of activity and deliver strategic plan; cyber-attack such as ransomware, data theft and phishing; organisational damage (reputation and cost) from legal action in contract e.g. client claims we are in breach of contract.

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Plans for Future Periods

In 2026, VI expects to continue to receive a core grant of €378,185 from DRCDG (2025: €378,185). VI anticipates an increase in income for the National Volunteer Management Conference, Volunteer Ireland Awards and National Volunteering Week, totalling €95,000 (2025: €72,283). SSNO income is expected to remain at similar levels at about €70,000 (2025: €73,645), while corporate programme income is expected to increase to €360,900 (2025: €340,916).

In 2026, VI will continue to support the national Community Volunteers Programme in partnership with the Volunteers Centres (VCs) until June 2026, after which DRCDG will manage it directly. As a result, overall income from the Community Volunteers programme will decrease significantly to €44,223 (2025: €546,950). However, the impact on the bottom line will be minor as most of the funding in 2025 was disbursed to the VCs.

We expect funding for administration of the national database I-VOL, as well as cost of licences for the Volunteer Centres, to continue at €131,340 (2025: €115,616). VI is supporting the Government's delivery of a new National Volunteering Strategy (NVS), which is expected to commence around July 2026. We hope to secure additional NVS funding totalling €55,000 linked to proposals submitted to DRCDG around communications and training (2025: €7,301).

In 2026 we will be involved in delivering four large European projects: Training European Mentors (TEAM IV) with an expected income of €26,167 (2025: €31,793); Social Prescribing (SPACE) with an income of €27,257 (2025: €19,246); Resilience Empowerment (REAL) with an income of €28,033 (2025: €24,296); and Building Engagement (BEAM) with an income of €29,800 (2025: €7,824). We expect additional funding from various grant sources totalling €64,131 (2025: €42,434), as well as again securing a VAT rebate of around €4,000 (2025: €4,670).

The organisation will continue to pursue and focus on other revenue streams so that it can diversify funding, manage risk and deliver on its strategic objectives.

Reference and Administrative details

The company is a registered charity with the Charities Regulatory Authority, No 20053505. The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No 15474. The company's registered number with the Companies Registration Office is 362625. The registered office of the company is Carmichael House, 4 Brunswick Street North, Dublin 7, D07 RHA8.

The directors, who are also the trustees of the charity, at the date of this report and those who served during the year together with the dates of any changes are set out below and on page 3.

The names and addresses of the company's auditor and banker are also set out on page 3.

Directors and Secretary

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

Archibald Mathibela
Caroline Grant
Deirdre Kilroy
Francis Kehoe (Resigned 16 April 2025)
Ian Dinan
Jane Cassidy
Michael Tyndall (Resigned 9 September 2025)
Michelle Hesso
Orla Blessing Keegan (Resigned 24 June 2025)
Patrick McKenna
Paul Moriarty (Resigned 24 June 2025)
Rasa Visockiene
David Hand (Appointed 24 June 2025)
Niall Gaffey (Appointed 9 September 2025)
Sharon Meaney (Appointed 24 June 2025)

In accordance with the Constitution, each Director shall retire from office at the close or adjournment of the Annual General Meeting held on or next following the third anniversary of his or her appointment. The Board handbook states that a term of office for a Board member is three years from the date of their appointment, after which point, they are eligible to be re-elected for a second term. Board members must step down after two three-year terms. The Board can make an exception to this rule, but its rationale must be explicitly made and minuted at a Board meeting. Directors appointed during the year must retire at the following AGM but can be re-appointed.

The secretary who served throughout the financial year was Deirdre Kilroy.

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Compliance with Sector-Wide Legislation and Standards

The charity engages proactively with legislation, standards and codes which are developed for the sector.

Volunteering Ireland subscribes to The Charities Governance Code and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Post-Balance Sheet Events

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

Achievements and Performance

The following describes the achievements and performance of the charity during the reporting period:

Achievement on Strategic Goal 1: Advocate for Volunteering

We advocate on behalf of volunteering in Ireland, volunteers and organisations that involve volunteers. Our vision is an Ireland where everyone who wants to volunteer can volunteer to create a better society. We work with Government and other bodies to make this vision a reality. Highlights this year include:

- Five submissions to government including responses to:
 - Dept. of Rural and Community Development and the Gaeltacht Statement of Strategy
 - Dept. of Social Protection successor to Pathways to Work
 - Ireland holding the Presidency of the EU Council
- Undertook exploration of how volunteers can be legally protected and supported without creating additional barriers to volunteering (National Volunteering Strategy action 27)
- Meetings held with:
 - Minister for Health Jennifer Carroll McNeill
 - Minister of State for Migration Colm Brophy
 - Minister for Trade Peter Burke
 - National lead for civic engagement on the community engagement team Eibhlin Byrne
- Held sector and network-wide consultations to inform a submission on new National Volunteering Strategy.

Achievement on Strategic Goal 2: Support the Volunteer Centres

Fundamental to who we are is the active support of 29 Volunteer Centres across the country. We work closely with them to ensure volunteering thrives at local and national level. Highlights this year include:

- Built capacity among VCs to deliver training on volunteer leadership topics.
- Supported VCs to secure ongoing funding to continue to work with new communities.
- Highlighted role and value of VCs in meetings with Government across community development, sport, health, emergency response, and migration.
- Coordinated network-wide discussions and engagements e.g. response to Coimisiún na Meán regarding potential new regulatory requirements.
- Supported best practice and sharing across the network including issuing 20 network-wide newsletters, coordinating working groups and supporting National VC Network meetings in Cork, Tullamore and Carrick-on-Shannon.
- Completed quality reviews in 8 VCs to promote continuous quality improvement.

I-VOL

I-VOL is the national searchable database of volunteering opportunities in Ireland and is owned, managed and administered by Volunteer Ireland and the network of Volunteer Centres across Ireland. By signing up you can register your interest in volunteering opportunities that are listed online by national and community groups across the country. Highlights this year include:

- Newly registered volunteers: 19,750
- Newly registered Volunteer Involving Organisations: 851
- Volunteering hours logged: 339,659
- 92 training hours and 102 support cases logged and resolved for VCs
- Secured ongoing funding for I-VOL and associated licences

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Achievement on Strategic Goal 3: Support Meaningful Volunteering

Community Volunteers

Community Volunteers is a programme to support local needs in our communities. These unique volunteers have the opportunity to support local events and festivals along with more urgent, one-off needs like the response to COVID-19 and support for displaced people in Ireland. Highlights this year include:

- Engaged 1,579 different volunteers
- Logged a total of 29,008 volunteer hours
- 469 campaigns available to Community Volunteers across the country
- Diversity Awareness training module developed to improve the experience of volunteers and the larger community

Learning and Capacity Building

The learning and capacity building team offers diverse training on all things volunteer management, best practice in volunteering relationships and more. They also manage most of our European collaborations and host a yearly National Volunteer Management Conference. Highlights this year include:

- Completed project to promote flexibility in volunteering including toolkit, templates, animated training modules, and local case studies (National Volunteering Strategy actions 1, 13, 53 5)
 - The launch of The Volunteer Charter which has since achieved 64 signatories, impacting 47,689 volunteers
 - 35 training days in the calendar, providing 609 attendees with 85 hours of training
 - 41 bespoke trainings delivered to 181 participants
 - 4 training sessions on building inclusion into volunteer programmes, based on research findings from 2024
 - 5 Erasmus+ funded projects establishing our standing as leaders in the field with our colleagues across Europe
- o on topics ranging from community resilience, social prescribing and loneliness
- National Volunteer Management Conference hosted 181 participants
- o 32 with additional support needs
- o 60 from volunteer infrastructure
- o 121 from Volunteer Involving Organisations

Employee Volunteering

The corporate team collaborates with companies on large scale partnerships to facilitate employee volunteering. These projects engage hundreds of employee volunteers in a range of community projects and global volunteer campaigns. Highlights this year include:

- Delivery of a total of 50 projects across the year, engaging 1,936 volunteers, who contributed 6,398 hours, serving 10,529 clients
- 88% interest in volunteering outside of the company
- 100% satisfaction with volunteer experience, paired with 100% satisfaction with host organisations
- Fielded enquiries from 228 unique companies about employee volunteering
- Hosted 42 weekly information sessions with 169 attendees from 128 unique companies

Achievement on Strategic Goal 4: Raise the Profile of Volunteering

Volunteer Ireland Awards

The Volunteer Ireland Awards are the major annual initiative to celebrate volunteers in Ireland. The awards recognise their remarkable achievements and selfless contributions at a national level. Highlights this year include:

- 530 nominations with 14 different counties on the shortlist
- Across social media, we reached over 129,000 with 4560 engagements
- Print and broadcast media coverage to the value of just over €374,300
- 3.1 million people had the opportunity to see or hear about the awards in traditional media

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National Volunteering Week

National Volunteering Week is a weeklong celebration of volunteering that takes place every May. This year's theme gave us a chance to feature the social opportunity that volunteering offers. Highlights this year include:

- 10 volunteer profiles featured with templates provided to VCs and VIOs to feature their own volunteers
- 2 national print publication pieces, and 2 national radio pieces telling volunteer stories
- Reach of over 4.6 million across social media
- Media coverage achieved:
 - o Opportunity to see of 9,717,569
 - o PR value of €533,022

Achievement on Strategic Goal 5: Grow and Sustain an Excellent Organisation

We are focused on growing and sustaining an excellent organisation that reflects the diversity of Irish society and is equipped to deliver high-quality services. We are committed to ensuring we have the funding, experienced staff and strong governance needed to achieve our goals, while maintaining full compliance with all relevant legislation and regulatory standards. By embedding best practice across our systems and processes, we aim to create a safe, supportive and enjoyable place to work and volunteer, strengthening our capacity to make a lasting impact.

Highlights this year include:

- Strengthening inclusion:
We continued to build an inclusive organisation where staff, volunteers and board better reflect Irish society. A diversity survey was conducted among staff and board, with findings shared to inform future actions.
- Building digital capability:
All staff completed AI Essentials training, supporting innovation and improved ways of working.
- Maintaining financial sustainability:
Projected income and expenditure targets were achieved, and financial reports were submitted to all funders in line with requirements.
- Securing strategic support:
Sponsorship was obtained across key initiatives, including the Awards, Conference and National Volunteering Week.
- Expanding European engagement:
New Erasmus+ projects were successfully secured, strengthening international collaboration and learning.
- Ensuring strong governance:
A clean external audit was completed and approved by the Board, reinforcing confidence in our financial management. The annual review of the risk register, governance code and board review all took place.
- Enhancing board capacity:
Three new Board members were recruited, bringing additional expertise and perspectives.
- Embedding effective systems:
Core organisational systems including Pleo, HR Locker, Slack and the internal policy register were maintained and updated to support efficient operations.
- Improving board communications:
A new SharePoint based platform for Board document sharing was developed and implemented.
- Strengthening cyber security:
A cyber security audit progressed, a Cyber Security Policy was approved by the Board and rolled out to staff, and ongoing awareness training was delivered through Hook.
- Supporting staff engagement and wellbeing:
An annual staff engagement survey showed strong results, with 90% satisfaction in culture, atmosphere and work-life balance, and 90% of staff reporting they feel connected rather than isolated.

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Going Concern

The 2026 budget and operational plan reflects a conservative approach to income and expenditure.

The company has secured core funding for 2026 and anticipates this to continue in subsequent periods. In addition, the company has secured and expects to secure further project-based funding for 2026 and 2027.

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2026 and beyond.

Assumptions made in conducting their assessment include:

- core funding has been secured for 2026;
- other funding agreements are in place for 2026 and subsequent years;
- significant programmes continue for 2026;
- some areas of expenditure can be adjusted when necessary; and
- the company has sufficient reserves to ensure that the organisation has sufficient time to source alternative sources of funding or to wind-down the organisation in an orderly fashion.

The directors expect income to balance costs for 2026 and 2027. Taking into consideration the above assumptions, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

Environmental, Social and Governance: Corporate Team Sustainability & ESG

Our corporate programme focuses on supporting Irish suppliers wherever we can. We are conscious of packaging waste and try to reduce, reuse and recycle as much as possible. This year, the corporate team took the following steps:

- We use a few simple approaches to reduce paint waste on our projects. Any leftover paint is either left with the schools, taken to a recycling centre, or returned to the shop if it's unopened.
- Where we can, we source products locally, such as stone or compost for planting. This helps cut down on CO2 and other greenhouse gases and air pollutants caused by transporting heavy materials.
- We continue to use recycling bags to collect drinks cans and plastic bottles during projects as part of Ireland's Re-turn scheme. When possible, we pass these on to our charity partner so they can benefit from the returns.
- We request all volunteers attending VI projects bring reusable coffee mugs and water bottles, minimising the quantity of disposable cups and non-recyclable waste accumulated.
- The team continues to buy second-hand boxes from an Irish supplier to transport our care kits, hygiene kits, or educational play packs, which is a more sustainable option.
- When ordering supplies, we ask suppliers to combine deliveries where possible. This helps reduce packaging and CO2 from transport. We also keep a close eye on how much we order, avoiding excess and looking for ways to reuse materials if they can't be returned.
- In 2025, 97% of our kit supplies were purchased from Irish suppliers, up 3% from 2024.

The Auditors

The auditors, Crowe Ireland, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

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

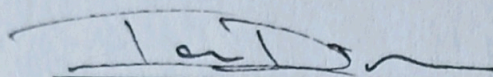
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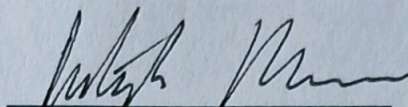
Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Carmichael House, 4 Brunswick Street North, Dublin 7, D07 RHAB.

Approved by the Board of Directors on 23 June 2026 and signed on its behalf by:



Ian Dinan
Chairperson



Patrick McKenna
Director

Volunteering Ireland
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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

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

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

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

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

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

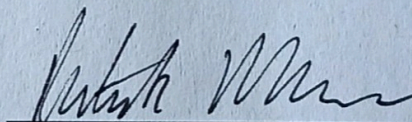
In so far as the directors are aware:

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

Approved by the Board of Directors on 23 June 2026 and signed on its behalf by:



Ian Dinan
Chairperson



Patrick McKenna
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Volunteering Ireland

Report on the audit of the financial statements

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Volunteering Ireland

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 13, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

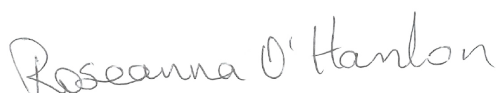
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at:

www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

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

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



Roseanna O'Hanlon
for and on behalf of
CROWE IRELAND

Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4

29 June 2026

Volunteering Ireland

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

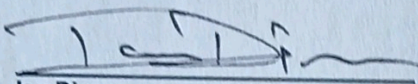
	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	6.1	378,300	-	378,300	378,473	-	378,473
Charitable activities							
Grant income and other funding	6.2	499,950	849,069	1,349,019	473,764	913,661	1,387,425
Other income	6.3	8,308	-	8,308	3,832	-	3,832
Total incoming resources		886,558	849,069	1,735,627	856,069	913,661	1,769,730
Expenditure							
Charitable activities	7.1	885,811	849,069	1,734,880	901,610	913,661	1,815,271
Other expenditure	7.2	724	-	724	2,675	-	2,675
Total Expenditure		886,535	849,069	1,735,604	904,285	913,661	1,817,946
Net income/(expenditure)		23	-	23	(48,216)	-	(48,216)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		23	-	23	(48,216)	-	(48,216)
Reconciliation of funds:							
Total funds beginning of the year	19	301,378	-	301,378	349,594	-	349,594
Total funds at the end of the year		301,401	-	301,401	301,378	-	301,378

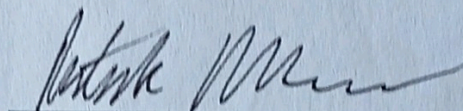
The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Volunteering Ireland
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	14	93,906	60,212
Cash and cash equivalents	15	523,703	526,911
		<u>617,609</u>	<u>589,123</u>
Creditors: Amounts falling due within one year	16	(316,208)	(287,745)
Net Current Assets		<u>301,401</u>	<u>301,378</u>
Total Assets less Current Liabilities		<u>301,401</u>	<u>301,378</u>
Funds			
General fund (unrestricted)		301,401	301,378
Total funds	19	<u>301,401</u>	<u>301,378</u>

Approved by the Board of Directors on 23 June 2026 and signed on its behalf by:


Ian Dinan
Chairperson


Patrick McKenna
Director

Volunteering Ireland
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		23	(48,216)
Adjustments for:			
Gains and losses on disposal of fixed assets		91	-
		<u>114</u>	<u>(48,216)</u>
Movements in working capital:			
Movement in debtors		(33,694)	185,694
Movement in creditors		28,471	(672,439)
		<u>(5,109)</u>	<u>(534,961)</u>
Cash flows from investing activities			
Receipts from disposal of tangible assets		(91)	-
		<u>(91)</u>	<u>-</u>
Net decrease in cash and cash equivalents		(5,200)	(534,961)
Cash and cash equivalents at the beginning of the year		528,903	1,063,864
Cash and cash equivalents at the end of the year	15	<u>523,703</u>	<u>528,903</u>

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

Volunteering Ireland is a company limited by guarantee incorporated in Ireland. The registered office of the company is Carmichael House, 4 Brunswick Street North, Dublin 7, D07 RHA8 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company registration number is 362625.

The company is a public benefit entity whose primary objective is to support, promote and celebrate volunteering in the community. The company's primary objective is of social benefit, whose equity is applied to supporting the company's primary objectives.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis, and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) (effective 1 January 2015) issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and the Statement of Recommended Practice (Charities SORP (FRS 102)) as published by the Charity Commission for England and Wales and the Office of the Scottish Regulator which is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK.

Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP standard is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

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

Format:

In prior years, company law exempted companies not trading for gain for members, from the requirements with regard to format and content of financial statements which applied to for-profit companies, thus permitting the adoption of a format appropriate to a charity. Accordingly, the company adopts and reports its performance in accordance with the format provided for in the Charities SORP and in particular reports its performance for the financial year in the format of the SORP's Statement of Financial Activities (SOFA).

True and fair view:

Financial reporting in line with the SORP is considered best practice for charities in Ireland and the Directors consider the adoption of the SORP requirements is the most appropriate accounting format to properly reflect and disclose the activities of the organisation. In the opinion of the Directors the format of the financial statements as presented in these financial statements better describes the not-for-profit activities undertaken by the company.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds consist of grants and income received which can only be used for the purposes specified by the donors and are subject to specific conditions imposed by them.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Unrestricted free reserves:

Unrestricted funds consist of grants, donations and surpluses from service level agreements which can be spent at the discretion of the charity to enable it to achieve its overall aims and objectives.

Income

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

Donations and legacies

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

Income from charitable activities

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

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

- Performance-based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time-based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

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

Deferred income

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Expenditure

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

Costs of charitable activities

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

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received. A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. An increase in the provision due to passage of time is recognised as interest expense.

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

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

Debtors

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

Creditors

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

Cash at bank and in hand

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

Taxation

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

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

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Grants receivable

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

Capital grants, if received, are initially recognised as deferred income on the balance sheet and credited to the Statement of Financial Activities by instalments on a basis consistent with the depreciation policy of the relevant asset, as adjusted for any impairment.

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

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Management is of the opinion there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

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

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

Impairment of debtors:

The directors make an assessment at the end of each financial year of whether there is objective evidence that debtors are recoverable. When assessing impairment of other debtors, the directors consider factors including the age profile of outstanding balances and recent corresponding and historical experience of cash collections from the debtor.

Accruals:

The company makes accruals for expenditure incurred in the reporting period but measurement of cost is not final at the reporting date. Deductions are made based on estimates, and actual deductions might differ from those estimates.

Such differences could impact accruals recognised in the balance sheet in future periods and consequently the level of expenditure recognised in the income and expenditure account in a future period, as there can be a time of lag of several months between recording the estimate and the final accounting.

Income recognition:

In applying the income recognition principles of the Charities SORP, judgements are occasionally required to ascertain whether a grant agreement is performance or non-performance based. This is done using established criteria that are applied consistently across all funding instruments and from one period to the next.

Furthermore, where grant agreements are found to be performance based, judgements are required as to the level of income that should be recognised for the year.

The organisation typically uses incurred expenditure as the most appropriate basis to measure progress on grant agreements and to recognise the related income. This is done in conjunction with a qualitative assessment of the status of the underlying projects in order to ensure this represents the most appropriate basis of recognition. All judgements are made at the individual grant level and are subject to appropriate review and approval processes.

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. GOING CONCERN

The 2026 budget and operational plan reflects a conservative approach to income and expenditure.

The company has secured core funding for 2026 and anticipates this to continue in subsequent periods. In addition, the company has secured and expects to secure further project-based funding for 2026 and 2027.

The directors will continue to monitor the financial stability of the organisation in line with any changes to the financial outlook in 2026 and beyond.

Assumptions made in conducting their assessment include:

- core funding has been secured for 2026;
- other funding agreements are in place for 2026 and subsequent years;
- significant programmes continue for 2026;
- some areas of expenditure can be adjusted when necessary; and
- the company has sufficient reserves to ensure that the organisation has sufficient time to source alternative sources of funding or to wind-down the organisation in an orderly fashion.

The directors expect income to balance costs for 2026 and 2027. Taking into consideration the above assumptions, the current assessment of the directors is that the adoption of the going concern basis continues to be appropriate.

5. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

6. INCOME

6.1	DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
	Core funding	378,300	-	378,300	378,473

Included within donations and legacies income are donations of €115 (2024: €282)

6.2	CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
	Grants from governments and other co-funders:				
	Promotions and Events	72,283	-	72,283	34,843
	Programmes and Training	427,667	849,069	1,276,736	1,352,582
		499,950	849,069	1,349,019	1,387,425

6.3	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
	Sundry income	8,308	-	8,308	3,832

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. EXPENDITURE

7.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Promotions and Events	86,239	-	212,268	298,507	300,005
Programmes and Training	996,165	-	440,208	1,436,373	1,515,266
	<u>1,082,404</u>	<u>-</u>	<u>652,476</u>	<u>1,734,880</u>	<u>1,815,271</u>

Of expenditure on charitable activities, €849,069 represents restricted activities (2024: €913,661).

7.2 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Sundry expenses	-	724	-	724	2,675
	<u>-</u>	<u>724</u>	<u>-</u>	<u>724</u>	<u>2,675</u>

Of other expenditure, €Nil represents restricted activities (2024: €Nil).

7.3 SUPPORT COSTS	Charitable Activities	2025	2024
	€	€	€
Professional services	34,315	34,315	41,025
Premises and administration	58,279	58,279	69,339
Salaries and staff costs	545,345	545,345	469,273
Audit fees	10,541	10,541	10,917
Organisational development	2,316	2,316	1,898
Board expenses	1,680	1,680	1,830
	<u>652,476</u>	<u>652,476</u>	<u>594,282</u>

Support costs represent operating expenses that are shared across more than one activity of the charity. Support costs as detailed below, are apportioned towards the activity they support, and are reflected in the overall figures shown in the Statement of Financial Activities.

In 2025, support costs represent €652,476 (2024: €594,282) of overall expenditure of €1,735,604 (2024: €1,817,946). The remaining €1,083,128 (2024: €1,223,664) is expenditure directly attributable to that activity.

8. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025	2024
		€	€
Professional services	Staff time	34,315	41,025
Premises and administration	Staff time	58,279	69,339
Salaries and staff costs	Staff time	545,345	469,273
Audit fees	Staff time	10,541	10,917
Organisational development	Staff time	2,316	1,898
Board expenses	Staff time	1,680	1,830
		<u>652,476</u>	<u>594,282</u>

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. NET INCOME	2025 €	2024 €
Net Income is stated after charging/(crediting):		
Deficit/(surplus) on disposal of tangible fixed assets	91	-
Auditor's remuneration:		
- audit services	10,541	10,917
	<u>10,541</u>	<u>10,917</u>

10. INCOME

The income for the year has been derived from:-

	2025 €	2024 €
Republic of Ireland	1,522,099	1,538,868
Rest of the World	213,528	230,862
	<u>1,735,627</u>	<u>1,769,730</u>

Income attributable to geographical markets outside the Republic of Ireland amounted to 12% for the financial year.

11. EMPLOYEES AND REMUNERATION

Number of employees

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

	2025 Number	2024 Number
Administration	2	2
Chief Executive Officer	1	1
Project management	12	13
	<u>15</u>	<u>16</u>

The staff costs comprise:	2025 €	2024 €
Wages and salaries	689,732	721,172
Social security costs	76,749	79,284
Pension costs	30,157	27,545
	<u>796,638</u>	<u>828,001</u>

The Chief Executive Officer (CEO) is the highest earning employee and one of two employees in receipt of income of more than €60,000. The CEO avails of the 5% defined contribution pension available to all staff (once probation has passed) and is not in receipt of any other remuneration or benefit-in-kind.

Income protection insurance is paid for employees.

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. KEY MANAGEMENT COMPENSATION

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

	2025 €	2024 €
Wages and salaries	77,750	77,750
Pension costs	3,888	3,888
	<u>81,638</u>	<u>81,638</u>

13. EMPLOYEE REMUNERATION

The number of employees earning more than €60,000, whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2025 Number of Employees	2024 Number of Employees
Salary band €70,001 - €80,000	1	1
Salary band €60,001 - €70,000	1	-
	<u>1</u>	<u>-</u>

14. DEBTORS

	2025 €	2024 €
Trade debtors	69,538	11,486
Other debtors	4	5,100
Taxation and social security costs	984	-
Prepayments	13,695	24,347
Accrued Income	9,685	19,279
	<u>93,906</u>	<u>60,212</u>

15. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	522,538	527,747
Bank overdrafts	-	(8)
Cash equivalents	1,165	1,164
	<u>523,703</u>	<u>528,903</u>

16. CREDITORS
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	-	8
Trade creditors	26,148	63,324
Taxation and social security costs	17,463	17,779
Other creditors	779	315
Accruals	29,328	35,388
Deferred Income	242,490	170,931
	<u>316,208</u>	<u>287,745</u>

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

17. PENSION COSTS - DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Statement of Financial Activities in the year in which they become payable.

Of the €30,157 pension charge for the year, €3,038 is restricted (2024: €5,637 restricted of a €27,545 charge).

18. GRANTS

Government Department

Department of Rural and Community Development and the Gaeltacht

Agency

None

Grant programme

Core funding

Purpose of the grant

Core funding is provided by the Department of Rural and Community Development to support a percentage of the core running costs of Volunteer Ireland and in doing so, support the various programmes and initiatives undertaken by the Charity in the achievement of its aims and objectives. These Core running costs are analysed in the supplementary information

Term

2025

Total fund

Total grant award was €378,185

Income

€378,185 in the financial year

Expenditure

€378,185 in the financial year

Fund deferred at financial year end

€Nil deferred at financial year end (2024: €Nil)

Received in the financial year

€378,185 received in the financial year (2024: €378,191)

Capital grant

There was no capital element to the grant awarded

Restriction on use

The grant is unrestricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

An agreed workplan is submitted prior to funding being granted, and an annual report is submitted each year

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department

**Department of Rural and Community Development
and the Gaeltacht**

Agency

None

Grant programme

National Volunteering Strategy

Purpose of the grant

The primary aim of the scheme is to provide funding for the delivery of actions within the National Volunteering Strategy

Term

2021 to 2025

Total fund

Funding levels vary year to year

Income

€7,301 in the financial year

Expenditure

€7,301 in the financial year

Fund deferred at financial year end

€7,301 deferred at financial year end (2024: €14,556)

Received in the financial year

€Nil received in the financial year (2024: €Nil)

Capital grant

There was no capital element to the grant awarded

Restriction on use

The grant is restricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

A project report is required

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department**Department of Foreign Affairs and Trade**

Agency

None

Grant programme

Shared Island Civic Society Fund

Purpose of the grant

The primary aim of this programme is to promote practical North South cooperation and engagement through civic societies

Term

2025

Total fund

Total grant award is €24,651

Income

€24,651 in the financial year

Expenditure

€24,651 in the financial year

Fund deferred at financial year end

€Nil deferred at financial year end (2024: €24,651)

Received in the financial year

€Nil received in the financial year (2024: €24,651)

Capital grant

There was no capital element to the grant awarded

Restriction on use

The grant is restricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

A project report is required as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Awarding Body	Department of Rural and Community Development and the Gaeltacht
Agency	Pobal
Grant programme	Scheme to Support National Organisations (SSNO)
Purpose of the grant	The primary aim of the scheme is to provide funding to support the core costs of a broad range of national organisations in the Community and Voluntary sector, around a number of strategic priorities Priority is given under SSNO to supporting national organisations who work directly, or indirectly, with disadvantaged target groups Costs associated with this programme are shown separately and represent salary costs and service provision. There was one full-time person employed under this scheme
Term	July 2022 to June 2026
Total fund	The grant has been extended and is scheduled to end June 2026. Total grant awarded to date is €246,584
Income	€73,645 in the financial year
Expenditure	€73,645 in the financial year
Fund deferred at financial year end	€1,703 deferred at financial year end (2024: €5,160)
Received in the financial year	€70,188 received in the financial year (2024: €71,625)
Capital grant	There was no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes with the exception of €7,480 which is unrestricted income Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" Expenditure reports are required every 6 months as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department	European Commission
Agency	None
Grant programme	Training European Active Mentors for Inclusive Volunteering (TEAM IV)
Purpose of the grant	This project aims to contribute to the social inclusion of people with disabilities
Term	2023 to 2026
Total fund	Total grant award is €78,500
Income	€31,793 in the financial year
Expenditure	€31,793 in the financial year
Fund deferred at financial year end	€5,080 deferred at financial year end (2024: €5,233)
Received in the financial year	€31,640 received in the financial year (2024: €Nil)
Capital grant	There was no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" A project report is required as set out in the grant agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department

**Department of Rural and Community Development
and the Gaeltacht**

Agency

None

Grant programme

I-VOL Development

Purpose of the grant

This project seeks to develop an organisational
volunteering hub

Term

2023

Total fund

Total grant award is €10,867

Income

€Nil in the financial year

Expenditure

€Nil in the financial year

Fund deferred at financial year end

€6,734 deferred at financial year end (2024: €6,734)

Received in the financial year

€Nil received in the financial year (2024: €Nil)

Capital grant

There was no capital element to the grant awarded

Restriction on use

The grant is restricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds
a current valid tax clearance certificate.

Volunteering Ireland CLG is compliant with relevant tax
circulars including Circular 44/2006 "Tax Clearance
Procedures Grants, Subsidies and Similar Type
Payments"

A project report is required

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department

**Department of Rural and Community Development
and the Gaeltacht**

Agency

Includes income from other funding partners

Grant programme

I-VOL Programme

Purpose of the grant

The aim of this programme is to provide funding to resource the administration of the I-VOL national volunteering database.

Term

2022+

Total fund

Funding levels vary year to year

Income

€112,168 the financial year from the Department and €3,448 from other partners. Total income €115,616

Expenditure

€115,616 in the financial year

Fund deferred at financial year end

€56,282 deferred at financial year end, includes €55,561 owed for 2026 (2024: €59,514)

Received in the financial year

€56,823 received in the financial year (2024: €43,403)

Capital grant

There was no capital element to the grant awarded

Restriction on use

The grant is restricted for these purposes

Total income for the programme is a mixture of department funding and non governmental agencies

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

A budget is submitted prior to funding being allocated, an annual report is required each year

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department

**Department of Rural and Community Development
and the Gaeltacht**

Agency

Includes support from various Local Authorities

Grant programme

Community Volunteers

Purpose of the grant

The purpose of this funding is to set up a volunteer reserves programme with the network of volunteer centres to respond quickly to local emergencies

Term

2021+

Total fund

Total grant award varies as additional funding has been provided since the original agreement. In addition, local authorities have contributed funding to the programme and that element of funding also varies

Income

€410,781 in the financial year from the Department and €136,169 from other partners. Total income €546,950

Expenditure

€546,950 in the financial year

Fund deferred at financial year end

€10,478 deferred at financial year end (2024: €6,129)

Received in the financial year

€551,299 received in the financial year (2024: €578,109)

Capital grant

There is no capital element to the grant awarded

Restriction on use

The grant is restricted for these purposes

Total income for the programme is a mixture of department funding and local authority funding

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

A project report is required as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2025

Awarding Body	European Commission
Agency	Erasmus+
Grant programme	Powered by V
Purpose of the grant	The purpose of this funding is to support volunteer-involving organisations and young people to use volunteering to strengthen the culture of the European Community
Term	2022 to 2025
Total fund	Total grant awarded was €48,800
Income	€12,980 in the financial year
Expenditure	€12,980 in the financial year
Fund accrued at financial year end	€Nil is due to VI at financial year end (2024: €Nil)
Received in the financial year	€19,520 received in the financial year, €6,540 of which was owed from 2024. (2024: €19,520)
Capital grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" A project report is required as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Awarding Body	European Commission
Agency	Centre for European Volunteering (CEV)
Grant programme	Social Prescribing and Civic Engagement (SPACE)
Purpose of the grant	The purpose of this funding is to use volunteering to support the rehabilitation and wellbeing of people in recovery from illness
Term	2024 to 2027
Total fund	Total grant awarded was €52,500
Income	€19,246 in the financial year
Expenditure	€19,246 in the financial year
Fund deferred at financial year end	€1,754 at financial year end (2024: €21,000)
Received in the financial year	€Nil received in the financial year (2024: €21,000)
Capital grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" A project report is required as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Awarding Body	European Commission
Agency	Centre for European Volunteering (CEV)
Grant programme	Volunteering Equality Rights Action
Purpose of the grant	This funding aims to enhance inclusivity in volunteering, promote gender equality, and combat multiple and intersecting forms of discrimination, with a particular focus on involving diverse genders and marginalized groups, such as people with disabilities
Term	2025
Total fund	A new grant was awarded for 2025 of €14,080
Income	€14,080 in the financial year
Expenditure	€14,080 in the financial year
Fund deferred at financial year end	€Nil is deferred at financial year end (2024: €Nil)
Received in the financial year	€14,080 received in the financial year (2024: €22,450)
Capital grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" A project report is required as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Awarding Body	European Commission
Agency	Léargas
Grant programme	Resilience, Empowerment and Active Leadership
Purpose of the grant	The funding aims to develop and share innovative educational approaches that strengthen resilience, empower adult learners, and cultivate leadership skills
Term	2024 to 2027
Total fund	Total grant awarded was €38,407
Income	€24,296 in the financial year
Expenditure	€24,296 in the financial year
Fund deferred at financial year end	€Nil is deferred at financial year end (2024: €24,296)
Received in the financial year	€Nil received in the financial year (2024: €33,640)
Capital grant	There is no capital element to the grant awarded
Restriction on use	The grant is restricted for these purposes Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" A project report is required as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2025

Government Department

Agency

Grant programme

Purpose of the grant

Term

Total fund

Income

Expenditure

Fund deferred at financial year end

Received in the financial year

Capital grant

Restriction on use

European Commission

Frivilligcentre og Selvhjælp Danmark (FriSe)

Building Engagement and Access for Many (BEAM)

The purpose of this funding is to prevent loneliness and exclusion by creating pathways for people to join social and volunteering activities

2025 to 2028

Total grant award is €74,500

€7,824 in the financial year

€7,824 in the financial year

€21,976 deferred at financial year end (2024: €Nil)

€29,800 received in the financial year (2024: €Nil)

There was no capital element to the grant awarded

The grant is restricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

A project report is required as set out in the agreement

Volunteering Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department**Department of Justice, Home Affairs and Migration**

Agency

None

Grant programme

International Protection Fund

Purpose of the grant

The purpose of this funding is to help asylum seekers and migrants participate and integrate into local communities

Term

2025 to 2026

Total fund

Total grant award was €99,869

Income

€3,703 in the financial year

Expenditure

€3,703 in the financial year

Fund deferred at financial year end

€96,166 deferred at financial year end (2024: €Nil)

Received in the financial year

€99,869 received in the financial year (2024: €Nil)

Capital grant

There was no capital element to the grant awarded

Restriction on use

The grant is restricted for these purposes

Volunteering Ireland CLG is fully tax compliant and holds a current valid tax clearance certificate

Volunteering Ireland CLG is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

A project report is required as set out in the agreement

19. FUNDS**19.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds	Total Funds
	€	€
At 1 January 2024	349,594	349,594
Movement during the financial year	(48,216)	(48,216)
At 31 December 2024	301,378	301,378
Movement during the financial year	23	23
At 31 December 2025	301,401	301,401

19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance	Income	Expenditure	Transfers	Balance
	1 January			between	31 December
	2025			funds	2025
	€	€	€	€	€
Restricted Funds	-	849,069	849,069	-	-
Unrestricted funds					
Unrestricted Funds	301,378	886,558	886,535	-	301,401
Total funds	301,378	1,735,627	1,735,604	-	301,401

Volunteering Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

19.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	€	€	€
Restricted funds	237,957	(239,925)	(1,968)
Unrestricted general funds	377,684	(76,283)	301,401
	615,641	(316,208)	299,433

20. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1. This guarantee continues for one year after individual membership ceases.

21. OPERATING LEASE COMMITMENTS

The company occupies its premises under a licence agreement which is cancellable by either party on three months' notice. Accordingly, the company has no material non-cancellable operating lease commitments at the reporting date.

22. LEGAL STATUS

The charity is exempt from including the word "Limited" in its name by virtue of Section 1180 of the Companies Act 2014. The charity is limited by guarantee and has no share capital. ceases.

23. DIRECTORS' REMUNERATION

The directors received no remuneration during the reporting period (2024: €Nil). Directors are not remunerated.

24. RELATED PARTY TRANSACTIONS

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

Travel expenses reimbursed Directors during the period were €795 (2024: €528).

There were no loans advanced to directors during the year nor loans outstanding at 31 December 2025.

There were no other related party transactions in 2025.

25. POST-BALANCE SHEET EVENTS

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

26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 23 June 2026.....

VOLUNTEERING IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Volunteering Ireland
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income			
- Donations		115	282
- Core funding (DHLGH)		378,185	378,191
- Volunteer Centres affiliation fees		9,800	10,150
- Scheme to Support National Organisations (SSNO) (DRCDG)		73,645	64,498
- National Volunteering Strategy (DRCDG)		7,301	96,542
- Community Volunteers (DRCDG)		546,950	565,803
- Powered by V (EC)		12,980	17,919
- Stop Loneliness Start Volunteering (EC)		-	22,585
- Ukraine (DRCDG)		-	252
- I-VOL programme (DRCDG)		115,616	117,540
- Shared Island Civic Society Fund (EC)		24,651	11,175
- Training European Active Mentors for Inclusive Volunteering (TEAM IV) (EC)		31,793	26,061
- Volunteering Equality Rights Action (VERA) (EC)		14,080	22,450
- Resilience, Empowerment and Active Leadership (REAL) (EC)		24,296	9,344
- Social Prescribing and Civic Engagement (SPACE) (EC)		19,246	-
- Building Engagement and Access for Many (BEAM) (EC)		7,824	-
- International Protection Fund (DOJ)		3,703	-
- National Conference		27,918	10,683
- Volunteer Ireland Awards (VIA)		28,365	18,400
- National Volunteering Week (NVW)		16,000	5,760
- National Volunteering Network		7,220	-
- Working Even Better Together (WEBT)		11,993	10,430
- Garda vetting for Senior Alert Scheme (SAS)		4,255	4,570
- Training and consultancy		20,467	11,882
- Corporate Programmes and Events		340,916	361,381
- Sundry income		8,308	3,832
		1,735,627	1,769,730
Charitable activities and other expenses	1	(1,735,604)	(1,817,946)
Net surplus/(deficit)		23	(48,216)

Volunteering Ireland

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2025

	2025 €	2024 €
Expenses		
Wages and salaries	689,732	721,172
Social security costs	76,749	79,284
Staff defined contribution pension costs	30,157	27,545
Staff training	5,216	6,135
Scheme to Support National Organisations (SSNO)	15,787	8,301
National Volunteering Strategy	7,301	13,455
Community Volunteers	467,423	486,868
National Conference	12,411	11,958
Volunteer Ireland Awards (VIA)	20,022	18,783
National Volunteering Week (NVW)	1,073	198
National Volunteering Network	8,879	-
Garda vetting for Senior Alert Scheme (SAS)	1,650	2,175
Training and consultancy	4,930	12,920
Corporate programmes and events	172,334	191,429
Volunteering Equality Rights Action (VERA)	256	2,338
I-VOL programme	64,854	67,323
Powered by V	255	2,119
Stop Loneliness Start Volunteering	-	1,061
Shared Island Civic Society Fund	7,828	7,770
Training European Active Mentors for Inclusive Volunteering (TEAM IV)	6,596	2,662
Resilience, Empowerment and Active Leadership (REAL)	2,541	2,652
Social Prescribing and Civic Engagement (SPACE)	2,667	-
International Protection	1,409	-
Building Engagement and Access for Many (BEAM)	1,907	-
Rent and utilities	32,693	47,228
Insurance	3,202	2,989
Office move	1,875	-
Office supplies	1,522	1,555
Postage and courier	34	7
Marketing and PR	6,770	3,612
Telephone, internet and communications	1,281	6,329
Computer and IT software and hardware	10,811	7,619
Volunteer infrastructure support	1,500	2,303
Website maintenance	3,398	3,168
IT development and support	8,727	15,529
HR consulting and support	1,549	2,504
Staff travel and subsistence	4,404	4,548
Volunteer and intern expenses	126	379
Organisational development	2,316	1,898
Board expenses	1,680	1,830
Financial and professional services	13,080	11,267
Audit fees	10,541	10,917
Bank charges	408	546
Staff benefits	19,742	16,884
General expenses	316	2,129
Subscriptions	7,561	8,557
Surpluses/deficits on disposal of tangibles	91	-
	1,735,604	1,817,946