



Society Registration Number: 5628R

Charity Number: GHY23272

Charities Regulatory Authority Number: 20107079

Dublin Inner City Community Cooperative Society Limited
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

O 'Gorman Brannigan Purtil & Co. Unlimited Co.
Chartered Accountants and Statutory Audit Firm
22 Bridge Street, Ringsend, Dublin4.
Anglesea Street, Clonmel, Co. Tipperary.

Dublin Inner City Community Cooperative Society Limited
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Dublin Inner City Community Cooperative Society Limited
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Ellen Corby
Fran Laycock
Clodagh Leonard
Mirabela Pop
Mary Mc Phillips
James Flanagan
Cherif Labreche
Evanne Kilmurray
Sonya Dillon
Brian O'Toole
Celine Kennedy
Seanie Lambe

Chairperson

Hugh Frazer

Society Secretary

Mary Mc Phillips

Charity Number

CHY23272

Charities Regulatory Authority Number

20107079

Society Registration Number

5628R

Registered Office and Principal Address

Unit 1 Killarney Court
Buckingham Street
Dublin 1.

Auditors

O 'Gorman Brannigan Purtill & Co. Unlimited Co.
Chartered Accountants and Statutory Audit Firm
22 Bridge Street, Ringsend, Dublin 4.
Anglesea Street, Clonmel, Co. Tipperary.

Principal Bankers

AIB Bank
Capel Street
Dublin 1

Dublin Inner City Community Cooperative Society Limited
STATEMENT OF COMMITTEE RESPONSIBILITIES
for the financial year ended 31 December 2025

The Industrial and Provident Societies Acts, 1893 to 2021 requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society and of the surplus or deficit of the Society for that period. The Committee of Management is responsible for preparing the financial statements in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In preparing those financial statements, the Committee of Management is required to:

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

The Committee of Management confirms that they have complied with the above requirements in preparing the financial statements.

The Committee of Management are responsible for ensuring that the Society keeps or causes to be kept proper books of account which disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure the financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and comply with the Industrial and Provident Societies Acts, 1893 to 2021. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the committee are aware:

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

Dublin Inner City Community Cooperative Society Limited

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 Industrial and Provident Societies Acts, 1893 to 2021, 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 society are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Dublin Inner City Community Cooperative Society Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The society is a registered charity and hence the report and results are presented in a form which complies with requirements of the Industrial and Provident Societies Acts 1893 to 2021 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.

Mission, Objectives and Strategy

Mission Statement

The Dublin Inner City Community Cooperative Society Ltd trading as Dublin City Community Cooperative (and generally referred to as 'the Co-op') was established in November 2014. The society is an alliance of 12 grassroots Dublin inner city community development organisations which have come together to ensure the development and delivery of social, economic, environmental and cultural services within our local communities. All twelve organisations are partially funded by the national Social Inclusion Community Activation Programme (SICAP) and the Inner-City Community Support Programme (ICCSPP) as well as by a range of other statutory and non-statutory funders and operate in the most disadvantaged areas of the inner city. The Co-op's members are operational in all of or parts of Dublin 1,3,7,8 as well as disadvantaged areas of Dublin 2 & 4.

For several years, Dublin's inner city was in the anomalous position of being the only region in Ireland to have no local development company. This had contributed to Dublin's inner-city communities becoming increasingly less visible and without a voice at a time when the country was experiencing the depths of austerity and when community development funding was reduced when services were most needed. The creation of the Co-op has brought improved coordination as well as a formal umbrella structure and a collective voice for its member organisations within the inner city.

A critical element of the work of the Co-op is with 'hard to reach' target groups or more appropriately referred to as 'seldom heard/seldom listened to' target groups. The 'hard to reach/seldom heard/seldom listened to' are those perceived as difficult to engage due to their social circumstances, characteristics, behaviours, language & literacy barriers and their institutional relationships such as not using health or other services. Hard to reach/seldom heard/seldom listened to communities and individuals are diverse but they include those who face barriers to participation, including economic and social barriers, such as, but not limited to, class, income/wealth, geographic location, language, age, gender, ethnicity, education, residential status, health and religion. What is critical to note is that their needs are diverse and complex. Successful interventions respond to the needs, characteristics, and local circumstances of the hard to reach/seldom heard/seldom listened to groups. The long tail of Covid-19, the ongoing cost of living crisis and the large increase in people seeking asylum in Ireland (and residing in the inner city) have exacerbated the challenges interacting and engaging with hard to reach/seldom heard/seldom listened to individuals and communities.

The combined knowledge, experience, and synergies that have resulted from bringing the Co-op's 12 members into a structured and coherent alliance continues to enhance the extent, depth, and breadth of community development and the delivery of much needed services across Dublin's inner city. The strengths of the Co-op model were never more in evidence than during the Covid-19 crisis years and again during 2022 to 2025 when responding to the national refugee/asylum seeker situation. The closeness and connectedness to grassroots communities, families and individuals means the Co-op and its member organisations can quickly respond to the evolving and rapidly changing needs and circumstances triggered by these scenarios.

The Co-op launched its Strategic Plan 2023-2027 at the 2023 AGM following a year long process of dialogue, engagement, consultation, and design. The Strategy is titled 'Our Community, Our Place, Our Inner City'. The Strategic Plan 2023-2027 is the Co-op's second strategic plan and follows on from the Strategic Plan 2018-2021. Copies are available upon request and a soft copy can be viewed on the Co-op's website (www.dublincitycommunitycoop.ie). Three years of the current strategic plan are now completed, and all Co-op work

Dublin Inner City Community Cooperative Society Limited DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

remains guided by this important document. The Co-op board conducted a mid-term review of the strategic plan at its in-person November 2025 board meeting.

Since early 2019 the Co-op has implemented a comprehensive Roma Employment & Training Programme (REaT). The project proved to be extremely busy during 2025 with very high demand for its services from the inner-city Roma population. The Roma community in the inner city is highly marginalised and suffers extreme disadvantage with high numbers residing in homeless accommodation.

The numbers of Roma seeking the services of the Co-op's REaT programme put considerable pressure on the limited resources of the project and particularly so on its two staff members, one of whom is part-time. The caseload of Roma individuals being supported by REaT was 450 during 2025. The Co-op commissioned TASC, an independent research think tank, to conduct an evaluation of the REaT programme, covering the years 2019 – 2024. The report was finalised and published during the year and is available on the Co-op's website.

In addition to the specific work of the Co-op's 12-member organisations, the Co-op itself looks to partner and collaborate with like-minded organisations engaged in social, economic and community development activities across the city. As an example, the Co-op is an active member of the North Inner City Community Coalition (NICCC). The Co-op is an active participant in the structures and sub-groups of the North East Inner City (NEIC) Initiative which resulted from the 2016/2017 Mulvey Consultation process. The Co-op is also a member of the south west inner city Community Organisations and Residents Network (CORN) – a local south west inner city structure with circa 50 member organisations - which meets on a monthly basis.

In 2025 the Co-op continued its partnership with the St. Teresa's Gardens Regeneration Board through its secondment of a Community Development Health Worker (CDHW) to the area, via a partnership with Co-op member organisation SWICN. The HSE provides funding to the Co-op for the CDHW. The Co-op is an active member of the Donore Community Forum and the Donore Regeneration Consultation Group.

During 2025 the Co-op's CEO was elected to the board of the Dublin Central Community Safety Partnership (CSP). The Community Safety Partnership structure is a national initiative of the Department of Justice established to implement one of the key recommendations of the Commission on the Future of Policing in Ireland regarding the safety and wellbeing of local communities.

The Co-op completed the second year of the SICAP 2024-2028 Programme, successfully meeting and exceeding its contracted 2025 Key Performance Indicator (KPI) targets. The SICAP 2024-2028 contract represents the third successful SICAP tender the Co-op has competed for and won. Similarly, with the ICCSP Programme all agreed Actions and Activities were implemented on schedule and to the highest professional community development standards. Detailed narrative and financial reports were prepared during 2025 for both SICAP and ICCSP programmes and can be shared upon request.

In mid-2020 the Co-op submitted a proposal in response to a call for proposals for a Healthy Communities Project (HCP) in the North East Inner City (NEIC). The proposal was successful. The project commenced on 1st January 2021. Despite starting a new project in the middle of Covid-19 Level 5 restrictions the Healthy Communities Project has flourished during the intervening years.

The project's five staff-one Project Coordinator, one full-time and one part-time Social Prescribing Link Worker and three part-time Community Health Workers make up the Project team- all HCP staff work closely with statutory agencies (in particular the HSE), non- statutory organisations, schools and residents. In 2025 the project was 100% HSE funded.

During the last quarter of 2023, the Co-op applied for and secured follow-on funding for a migrant inclusion project covering the entire inner-city area. The project, titled Strength-in-Diversity, was previously funded for three years, 2021, 2022 & 2023 and following the successful application is once again funded for three years, 2024, 2025 & 2026. Funding supports the salary of one full-time coordinator.

The scale of new arrivals (refugees and people seeking asylum) into the Co-op's catchment area that started during 2022 and which continued throughout the years 2023, 2024 and 2025 saw the Co-op demonstrate its agility and emergency response capacity by directing both resources and staff to deal with the surge in demand for assistance. Since 2022 the Co-op has been interacting with circa 25+ refugee accommodation centres across the inner-city area. These centres are accommodating both Ukrainian and International Protection Applicants. The Co-op's Refugee Support Programme remained extremely busy during 2025 with three full time and one part time staff employed across the Co-op and Co-op member organisations.

The board of the Co-op once again notes with concern ongoing far right and anti-migrant rhetoric. The board of the Co-op unequivocally condemns racism and xenophobia in all forms. The Irish government has stated it will take a "firmer but fair" repose to migration and during 2025 government ministers issued statements and commentary unacceptable to the Co-op in direct response the Co-op produced a policy paper titled *Framing Migration: The Impact of Leadership Discourse*. The paper is available at News – Dublin City Community Co-Op

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It is important to note that the demographic profile of the inner city continues to evolve rapidly. The area has become one of the most multi-culturally diverse communities in the entire country. Therefore, community development on the ground must remain keenly aware of and responsive to this changing environment. This fact is borne out by the statistics from the 2022 Census which were published in late 2023 and indicate that approximately 50% of the inner-city population was born outside Ireland.

Every year since 2016 the Co-op, in partnership with DCC and several peer organisations, has overseen and managed the Big Scream Halloween Festival in the north east inner city. The festival is now an integral part of the social calendar for the community. The Big Scream has ensured that Halloween (and the weeks leading up to it) is a fun-filled and safe time for local children, teenagers, and families. The festival has made a significant contribution to the near-elimination of anti-social behaviour that was a feature of Halloween in the pre-2016. The Gardai in particular complemented all in involved in the Big Scream Festival in 2025 reporting that it was one of the quietest Halloweens they have had in the north inner city.

In late 2023 the Co-op was awarded funding under the Empowering Communities Programme (ECP), and funding was renewed for 2025. The ECP is a national programme that targets very specific, relatively small geographic areas. The Department of Community & Rural Development chooses the areas based on deprivation and poverty indices. Inns Quay B was the chosen area in the inner city. The Co-op implements this programme in partnership with its member organisation, Daughters of Charity Community Services and has one full-time community worker employed on the ground in Inns Quay B.

Towards the end of 2024 negotiations and discussions with the Department of Community and Rural Development regarding a national Community Connector Programme concluded, the focus of which is local populations in areas that have a significant number of international protection applicants in residence. The inner city/Co-op was one of the catchment areas approved for funding. The project struggled throughout 2025 to recruit a suitable candidate to lead the project and by year end had not identified anyone. Recruitment will recommence early in 2026.

The Co-op, in partnership with Empower (SICAP implementing organisation in Fingal) were awarded funding to operate a Place-Based Leadership programme during 2025. Empower held the official contract with the Department of Community & Rural Development & the Gaeltacht and implemented the project in Balbriggan while the Co-op implemented the programme in the south west inner city. The Co-op's two member organisations in the south west inner city, SWICN and The Liberties Community Project, liaised closely with the Co-op during the implementation of the project. Several other organisations were invited to participate such as DCC, An Gardaí, and HSE and local structures such as the Donore Consultation Forum. The Gardaí participated occasionally. Other statutory agencies did not engage.

The 18th and 19th November 2025 marked the completion of the course, delivered in partnership with Empower. We celebrated an inspiring group of participants as they received their certificates. Recognising 11 months of showing up, sharing their perspectives, challenging assumptions, and championing the places and communities they care about the programme was viewed as a great success.

Towards the end of 2025 the Co-op was approached by a research university in Spain (Barcelona) about participating in a project called Imbrace which is researching the impact climate has on migrants in their host country. Six cities in Europe will participate in the research including Dublin. Following discussions with the researchers the Co-op agreed to formally participate as a partner in the research with Dublin's inner-city the focus for the Dublin part of the research. The project will commence in early 2026 and will be fully reported on in the Co-op's 2026 Directors Report.

The Co-op and its member organisations are involved in a range of programmes and activities which can broadly be categorised as follows:

Community Development

Community Development is a process that seeks to build strong, sustainable communities by bringing people and groups together for the good of the wider community and society. Based on principles of equality, empowerment, social justice, fairness, and respect it sets out to influence power structures and remove barriers that prevent people from taking part in decisions that affect their lives. The Co-op works with individuals and groups to be active participants in society.

Lifelong Learning & Education

The Co-op and its members support people (young and old) to access a wide range of learning opportunities, both formal (up to and including FETAC Level 5) and informal, that prepares them for life, employment while supporting their overall wellbeing, self-esteem, and confidence.

Children, Childcare & Families

Several of the Co-op's member organisations operate and support local childcare and childhood development services and support parents in their ongoing personal advancement, education, and employment. A number of childcare programmes operated by Co-op members provide full day care services for children aged between 1-5 as well as a number of After School Projects for older children. The Co-op prides itself on its child-centered approach and aims to

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offer each child a safe and caring environment in which to develop physically, emotionally, intellectually and socially.

Enterprise & Employment

The Co-op supports people to develop skills and prepare for, find and retain a job and provides a range of services in this regard. The Co-op also has specialist staff within its membership who provide expertise, advice, and guidance to people on setting up their own business, both for-profit and social enterprises.

Advocacy

The Co-op is committed to social justice, equality, and the eradication of poverty. Towards this aim the Co-op engages in targeted advocacy on behalf of the people and communities we interact with. A core aim of the Co-op's advocacy work is to ensure the voiceless and ignored of Dublin's inner city are heard and that their lived experiences are listened to by policy makers, officials and politicians.

The Co-op authored several advocacy papers during the past several years, including during 2025, all of which are available on the Co-op's website www.dublincitycommunitycoop.ie

A list of the advocacy papers prepared in recent years is as follows:

- Policy Framework for Children & Youth in Ireland for next ten years-Co-op submission
- Low Pay Commission on National Minimum Wage
- Statement on Childcare & Ukraine Refugee Situation
- Two Tier Refugee System (Ukraine and non-Ukraine)
- Small Area Statistics NEIC: On-Street Drug Dealing & Drugs Related Intimidation
- The Right to Housing Referendum, a Co-op submission
- Lessons & Recommendations from the frontline of Ireland's refugee response
- An exploration into the volunteering experiences of people in direct provision; a composition of three stories and the reflections of an advocacy/caseworker-finalised in May 2023 and issued widely internally and externally.
- Events of 23rd November 2023-Compilation of staff thoughts, reactions and feelings
- Destablising the Fight Against Poverty
- Climate Change A Just Transition-An Analysis & Roadmap for Dublin's Inner city
- Addressing Data intelligence for Artificial Intelligence Technologies in Healthcare: Ways Forward for Policymaking (collaboration with Dr. Nicole Gross, National College of Ireland)
- Understanding Community Trauma
- Social Cleansing – What Is it and is it happening in Ireland?
- Poverty and Populism: Is Dublin City a Canary in the Coalmine?
- Framing Migration: the Impact of Leadership Discourse

All papers have been shared internally and externally.

We continue to distribute hard copies of the Co-op's important report, *No Child Shall Suffer*. Hard copies are available from head office upon request, and a soft copy is available on the Co-op's website.

The Co-op spent considerable time and energy during 2023 researching, drafting, and preparing a document titled *Climate Change-A Just transition: An Analysis & Roadmap for Dublin's Inner City*. This follows the identification of Climate Change & a Just transition as a key theme and objective for the Co-op's Strategic Plan 2023-2027. The Roadmap was published and formally launched at the Co-op's 2024 AGM. The challenge remains to secure funding for the Roadmap's implementation.

During 2025 the co-op developed and published a comprehensive Asylum Seeker, Refugee & Migrant Support Resource Book. The resource has been in huge demand with over 1,000 copies distributed to-date and is available in hard copy from the Co-op office and soft copy on our website.

Structure, Governance and Management

Management Structure

The Co-op had 16 employees during 2025, including its Chief Executive Officer, who reports to the Co-op Board. The Co-op also contracts specialist services on an 'as-needs' basis and during 2025 its Financial Administrator was retained on a contract-for-services basis. The Board comprises one representative from each of our 12 member organisations and an independent chairperson. The names of the persons who at any time during the year were directors of the Co-op are listed above. There are four board standing sub-committees, Governance; Finance & Audit; Performance & Resources and Advocacy-for-Change, all of which were active throughout 2025. Members of the board and subcommittees are named on the Co-op's website www.dublincitycommunitycoop.ie

During 2025 the board held seven scheduled meetings including one board strategic planning meeting in November. A separate one-item agenda board meeting took place on 14th May to review in detail and approve the draft 2024 audited accounts. A Special General Meeting took place on 14th May to discuss and approve changes to the Co-op's

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constitution. In addition, the AGM took place on 28th May 2025.

As reported in 2018 the Co-op became fully compliant with the then Community & Voluntary sector's Governance Code following extensive work as part of a 'governance journey' over the preceding two years. This compliance was fully maintained during subsequent years and subsequently plans were put in place for ensuring compliance with the mandatory Charities Regulatory Authority's (CRA) Code of Governance. During 2020 four extensive training sessions on the new CRA Code were provided by an external governance expert retained by the Co-op for the Co-op and its 13 members (at the time). The training's objective was to support the Co-op head office and the 13 member organisations to be fully compliant with the Code by October 2021 (originally to be December 2020 but this was extended due to COVID-19). The Co-op board formally declared compliance with the mandatory Code in April 2021. The Co-op's Governance Code compliance files are available for inspection by the Charities Regulatory Authority should the need arise. The Co-op remains fully compliant with the Code and the board formally reviews the Code every year. The Co-op has retained a governance expert as an available resource for our 12 members who require advice, assistance, or support on governance-related matters. Several member organisations availed of the service. In addition, in 2024 the Co-op appointed a staff member to the new role of Governance & Compliance Officer to support the board and the CEO with their governance responsibilities and this person continued in their post during 2025.

The Co-op submitted its annual report to the Charities Regulatory Authority on schedule in October 2025. The Co-op submitted four quarterly reports during 2025 to the Lobby Regulator as required under legislation.

Following approval at the Co-op's AGM in May 2025 the Co-op's 2024 audited accounts were submitted to the Registry of Friendly Societies as per our statutory obligation to do so.

Attendance at Board meetings

During 2025 the board held 10 scheduled meetings. (Including the AGM and a Special General Meeting)

Brian O'Toole	9/10
Celine Kennedy	8/10
Cerif Labreche	5/10
Clodagh Leonard	6/10
Ellen Corby	9/10
Evanne Kilmurray (<i>Vice Chairperson</i>)	8/10
Fran Laycock (<i>Treasurer</i>)	8/10
Hugh Frazer (<i>Independent Chairperson</i>)	8/10
James Flanagan	7/10
Mary McPhillips (<i>Secretary</i>)	8/10
Mirabela Pop	9/10
Seanle Lambe	9/10
Sonya Dillon	3/10

Financial Review

The results for the financial year are set out on page 16 and additional notes are provided showing income and expenditure in greater detail.

Reserves Position and Policy

Society recognises the importance of having reserves in place. It is the intention of the Society to grow its reserves where possible while at the same time complying with statutory funders requirements regarding annual budget expenditure. The Co-op's Reserve Policy is available upon request.

Principal Risks and Uncertainties

The Co-op is aware of the risks to which it is exposed, in particular those related to its operations and finances. The board has identified its principal risk to be liquidity risk and its exposure to a limited number of public funding grants. The Co-op intends to engage intensively with the Department of Rural & Community Development/Dublin City Council, the Department of Children, the Department of Justice, Home Affairs & Migration and the HSE during 2026 with a view to

securing a continuation of funding beyond 2026 for the ICCSP, Roma Programme, Healthy Communities Programme, New Arrivals, Strength-in-Diversity and St. Teresa's Gardens grants respectively.

In addition, our biggest and most important funding stream, SICAP, has been secured for five years, 2024 to 2028 with an option for the Department of Community & Rural Development to extend it for a further twelve months.

The Co-op board notes with concern the hostile narrative that has emerged since 2023 towards NGOs, and specifically in our context towards NGOs and staff working with the migrant community. The Co-op Board, in conjunction with the CEO, will be monitoring this issue closely and diligently throughout 2026 with a view to ensuring staff safety and welfare

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for the financial year ended 31 December 2025
at all times.

Further information on the Co-op is available at:

- the Co-op's website www.dublincitycommunitycoop.ie
- the Co-op's Facebook page (2) Dublin City Community Coop | Facebook
- the Co-op's YouTube Channel Dublin City Community Co-op | YouTube
- <https://www.instagram.com/dublincitycommunitycoop/> | Instagram
- [@dublincitycommunitycoop](https://twitter.com/dublincitycommunitycoop) / Twitter (The Co-op suspended its use of this account in late 2025 due to the Grok controversy)
- <https://www.linkedin.com/company/dublin-city-community-cooperative/>

Future Developments

The Society plans to continue its present activities based on the overarching framework of our Strategic Plan 2023-2027 'Our Community, Our Place, Our Inner City'.

A new programme, the Community Connectors Programme, is expected to commence during 2026. Funding has been secured from the Department of Community & Rural Development for 18 months and one staff member will be recruited.

The Society's two primary funding sources remain the Social Inclusion & Community Activation Programme (SICAP) 2024-2028 and the Inner-City Community Support Programme (ICCSPP).

The Healthy Communities Project has expanded from four staff in 2021 to five staff in 2025 and the Refugee Support Programme has three staff (two f/t, one p/t).

The securing of additional offices (*2 office rooms) in October 2023 located at 86 Amiens Street, a very short walk from the main Co-op office, has alleviated the Co-op's challenge regarding available and affordable office space. While more space would always be welcome, the addition of the two offices, one of which is reasonably large, 86 Amiens Street has made a considerable difference to the Co-op's ability to manage its increasing staff numbers and growing programme portfolio.

The Co-op and the communities of the inner city face a very uncertain and challenging 2026 with the impact of soaring cost of living increases likely to worsen considerably and hit socio-economically disadvantaged communities hardest. Internationally, as 2025 concludes dark clouds remain in eastern Europe as the Ukraine/Russian war drags on with the risk of western donor/war fatigue posing a real threat to Ukraine's existence and potentially to peace across Europe. Israel's genocide in Gaza in Palestine and the mass murder of tens of thousands of Palestinians is creating a febrile atmosphere globally and is likely to have deep and long-lasting negative consequences for world security. Palestinians fleeing the conflict are regular attendees at the Co-op's refugee support drop-in-clinic. The situation across the Middle East remains on a knife edge and presents a real risk to global peace and security.

Other crises that need close monitoring include the dire humanitarian situation in Sudan where war and starvation are having horrific consequences, fueling starvation, displacement and migration.

The re-election of Donald Trump in November 2024 as US President is having major ramifications across the globe. The risk of recession is always on the horizon. As the community sector knows only too well in times of economic hardship funding cuts to those most disadvantaged have always been severe.

In Ireland, the housing crisis and the homeless emergency go from bad to worse with Government policies consistently failing to make inroads into addressing the problem. Much of contemporary poverty and disadvantage in Ireland can be traced back to the accommodation/housing crisis and the failure of successive governments to address the situation.

The Government's response to the numbers of people seeking asylum in Ireland has left much to be desired and appears to be underpinned by a lack of forward planning, kneejerk responses and leadership lacking confidence, certainty, and assuredness. The different and diverse communities of the inner city are suffering first-hand the consequences of these policy failures. The Co-op as an organisation, its work and its staff are impacted daily. The Programme for Government promises a 'firmer but fair' approach to migration. The word 'firmer' is read with trepidation.

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

Compliance with Sector-Wide Legislation and Standards

The society engages pro-actively with legislation, standards and codes which are developed for the sector. Dublin Inner City Community Cooperative Society Limited subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)
- The Industrial and Provident Societies Acts 1893 to 2021

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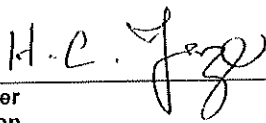
The Auditors

The auditors, O'Gorman Brannigan Purtil & Co. Unlimited Co., (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Acts 1963 to 2013.

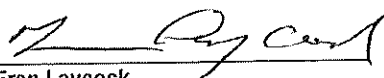
Books of Account

To ensure that adequate accounting records are kept in accordance with Industrial and Provident Societies Acts 1893 to 2021, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the society's office at Unit 1 Killarney Court, Buckingham Street, Dublin 1.

Approved by the Board of Directors on 14 May 2026 and signed on its behalf by:



Hugh Frazer
Chairperson



Fran Laycock
Director

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STATEMENT OF DIRECTORS' RESPONSIBILITIES
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 Industrial and Provident Societies Acts 1893 to 2021 and applicable regulations.

The Industrial and Provident Societies Acts 1893 to 2021 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 Industrial and Provident Societies Acts 1893 to 2021 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 society as at the financial year end date and of the net income or expenditure of the society for the financial year and otherwise comply with the Industrial and Provident Societies Acts 1893 to 2021.

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 society will continue in operation.

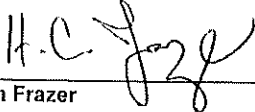
The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the society keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the society, enable at any time the assets, liabilities, financial position and net income or expenditure of the society to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Industrial and Provident Societies Acts 1893 to 2021 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the society 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 society's auditor in connection with preparing the auditor's report) of which the society'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 society's auditor is aware of that information.

Approved by the Board of Directors on 14 May 2026 and signed on its behalf by:



Hugh Frazer
Chairperson



Fran Laycock
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Dublin Inner City Community Cooperative Society Limited

Report on the audit of the financial statements

Opinion

We have audited the society financial statements of Dublin Inner City Community Cooperative Society Limited ('the Society') 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 Society 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 Industrial and Provident Societies Acts 1893 to 2021.

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

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Dublin Inner City Community Cooperative Society Limited

Opinions on other matters prescribed by the Industrial and provident Societies Acts 1893 to 2021

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 Industrial and provident Societies Acts 1893 to 2021 ; 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 society were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the books of account.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 12, 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 society'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 society or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

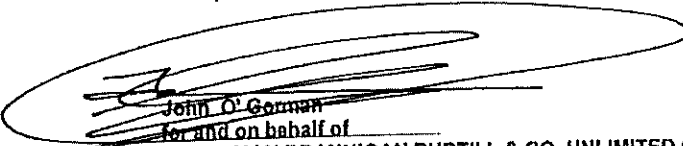
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Dublin Inner City Community Cooperative Society Limited

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the society's members, as a body. Our audit work has been undertaken so that we might state to the society'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 society and the society's members, as a body, for our audit work, for this report, or for the opinions we have formed.



~~John O'Gorman~~
~~for and on behalf of~~
O'GORMAN BRANNIGAN PURTILL & CO. UNLIMITED CO.
Chartered Accountants and Statutory Auditors
Anglesea House,
Anglesea Street,
Clonmel,
Co. Tipperary
E91 P2CB

14 May 2026

Dublin Inner City Community Cooperative Society Limited
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							
Charitable activities							
■ Grants from governments and other co-funders	4.1	-	3,020,516	3,020,516	-	2,920,576	2,920,576
Other income	4.2	18,494	12,262	30,756	17,565	2,180	19,745
Total income		18,494	3,032,778	3,051,272	17,565	2,922,756	2,940,321
Expenditure							
Charitable activities	5.1	150	3,022,139	3,022,289	4,732	2,908,662	2,913,394
Net income/(expenditure)		18,344	10,639	28,983	12,833	14,094	26,927
Transfers between funds		166	(166)	-	(4,041)	4,041	-
Net movement in funds for the financial year		18,510	10,473	28,983	8,792	18,135	26,927
Reconciliation of funds:							
Total funds beginning of the year	16	51,379	18,133	69,512	42,587	-	42,587
Total funds at the end of the year		69,889	28,606	98,495	51,379	18,135	69,514

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

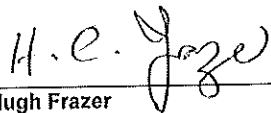
Dublin Inner City Community Cooperative Society Limited
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		28,981	26,928
		<u>28,981</u>	<u>26,928</u>
Movements in working capital:			
Movement in debtors		45,140	(74,143)
Movement in creditors		(13,928)	76,040
		<u>60,193</u>	<u>28,825</u>
Cash generated from operations			
Net increase in cash and cash equivalents		60,193	28,825
Cash and cash equivalents at the beginning of the year		268,114	239,289
		<u>328,307</u>	<u>268,114</u>
Cash and cash equivalents at the end of the year	10		

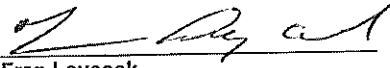
Dublin Inner City Community Cooperative Society Limited
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	9	44,795	89,935
Cash at bank and in hand	10	328,307	268,114
		<u>373,102</u>	<u>358,049</u>
Creditors: Amounts falling due within one year	11	<u>(274,607)</u>	<u>(288,535)</u>
Net Current Assets		<u>98,495</u>	<u>69,514</u>
Total Assets less Current Liabilities		<u>98,495</u>	<u>69,514</u>
Total Net Assets		<u><u>98,495</u></u>	<u><u>69,514</u></u>
Funds			
Restricted trust funds		28,606	18,135
General fund (unrestricted)		69,889	51,379
Total funds	16	<u><u>98,495</u></u>	<u><u>69,514</u></u>

Approved by the Board of Directors and authorised for issue on 14 May 2026 and signed on its behalf by



Hugh Frazer
Chairperson



Fran Laycock
Director

Dublin Inner City Community Cooperative Society Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

Dublin Inner City Community Cooperative Society Limited is a charity incorporated in Ireland. The registered office of the society is Unit 1 Killarney Court, Buckingham Street, Dublin 1, which is also the principal place of business of the society. The financial statements have been presented in Euro (€) which is also the functional currency of the society.

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 society's financial statements.

Statement of compliance

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

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the society 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 society.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the society. Income from government and other co-funders is recognised when the society 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 society 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 society recognises the income to the extent it is utilised within the period specified in the agreement.

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

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

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

continued

Deferred income and expenditure

A grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

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 (expenditure is recognised on an accrual basis as a liability is incurred). Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Direct Society Costs

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

Governance Society Costs

Governance society expenditure include those costs associated with meeting the constitutional and statutory requirements of the society and include the audit fees, costs of legal advice for the board of directors and costs linked to the strategic management of the society.

Support Society Costs

Support costs are those functions that assist the work of the society but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measures for each activity.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the society from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Cash at bank and in hand

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

Taxation

The Co-op has been granted charitable status by the Charities Regulatory Authority and as a consequence is not subject to tax on surpluses.

Pensions

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

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

continued

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. ANALYSIS OF SUPPORT COSTS

	2025	2024
	€	€
General expenses	1,339	3,358
Insurance	6,984	6,897
Printing, postage, and stationery	19,580	13,645
Office equipment	382	4,646
Bank charges	807	749
Property and utilities	37,867	38,303
Technology costs	4,559	5,203
Communications	4,339	4,439
Accounting and secretarial	67,046	57,681
Meeting, conferences, and travel	11,429	4,428
	<u>154,333</u>	<u>139,349</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive director) during the financial year was 17, (2024-16).

The staff costs comprise:

	2025	2024
	€	€
Wages and salaries	680,481	624,723
Social security costs	74,365	68,018
Pension costs	67,042	58,343
	<u>821,888</u>	<u>751,084</u>

8. In relation to circular 13/2014 as issued by the Department of Public Expenditure and Reform the following is noted:

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

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

9. DEBTORS

	2025	2024
	€	€
Other debtors	31,083	20,605
Prepayments and accrued income	13,712	69,330
	<u>44,795</u>	<u>89,935</u>

10. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	<u>328,307</u>	<u>268,114</u>

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Trade creditors	9,095	5,782
Taxation and social security costs (Note 12)	48,809	48,704
Accruals and deferred income:		
Pension accrual	6,626	13,238
Other accruals	210,077	220,811
	<u>274,607</u>	<u>288,535</u>
12. TAXATION AND SOCIAL SECURITY	2025	2024
	€	€
Creditors:		
PAYE / PRSI	<u>48,809</u>	<u>48,704</u>
13. PENSION COSTS - DEFINED CONTRIBUTION		
The society operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the society in an independently administered fund. Pension costs amounted to €67,042 (2024 - €58,343).		
14. STATE FUNDING		
Agency	Dublin City Council	
Government Department	Department of Rural and Community Development and the Gaeltacht	
Grant Programme	Social Inclusion Community Activation Programme (SICAP including New Arrivals and VAT)	
Purpose of the Grant	Reduce poverty and promote social inclusion and equality	
Term	Expires 31st December 2028	
Amount of the grant taken to income in the current financial statements	€1,486,907	
Funds due at the year end	€4,507	
Grant amount received in the financial year	€1,474,343	
Grant amounts deferred at 31st December 2025	(€23,260)	
Deferred income b/fwd from 2024	€31,318	
Restriction on use, if any	As per agreement.	

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency	Dublin City Council
Government Department	Department of Rural and Community Development and the Gaeltacht
Grant Programme	Inner City Community Support Programme (ICCSP)
Purpose of Grant	Community Development
Term	Expires 31st December 2025
Amount of the grant taken to income in the current financial statements	€680,400
Grant amount received in the financial year	€680,400
Grant amounts deferred at 31st December 2025	-
Deferred income b/fwd from 2024	-
Restriction on use, if any	As per agreement
Agency	Health Service Executive (HSE)
Government department	Department of Health
Grant programme	Healthy Communities Project
Purpose of grant	Community Health and Wellbeing
Term	Expires 31st December 2025
Amount of the grant taken to income in the current financial statements	€237,773
Grant amount received in the financial year	€245,072
Grant amounts deferred at 31st December 2025	(€49,865)
Deferred income b/fwd from 2024	€42,566
Restriction on use, if any	As per agreement

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency	Health Service Executive (HSE)
Government Department	Department of Health
Grant Programme	St. Teresa's Gardens
Purpose of Grant	Funding for Community Development Health Worker
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€58,653
Grant amount received in the financial year	€87,328
Grant amounts deferred at 31st December 2025	(€32,627)
Deferred income b/fwd from 2024	€3,953
Restriction on use, if any	As per agreement
Agency	Dublin City Council
Government Department	Department of Rural and Community Development and the Gaeltacht
Grant Programme	NEIC Initiative Halloween Festival
Purpose of Grant	Big Scream Halloween Festival
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€228,820
Grant amount received in the financial year	€243,500
Grant amounts deferred at 31st December 2025	(14,868)
Deferred income b/fwd from 2024	€188
Restriction on use, if any	As per agreement
Government Department	Department of Children, Disability and Equality
Grant Programme	Roma Employment and Training Programme
Purpose of Grant	Support for Projects
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€106,288
Grant amount received in the financial year	€106,288
Grant amounts deferred at 31st December 2025	-
Deferred income b/fwd from 2024	-
Restriction on use, if any	As per agreement

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency	Department of Justice, Home Affairs and Migration
Government Department	Department of Justice, Home Affairs and Migration
Grant Programme	National Integration Fund
Purpose of Grant	Migrant Integration and Support
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€60,598
Grant amount received in the financial year	€60,000
Grant amounts deferred at 31st December 2025	(€39,149)
Deferred income b/fwd from 2024	€39,747
Restriction on use, if any	As per agreement
Agency	Dublin City Council
Government Department	Department of Rural and Community Development and the Gaeltacht
Grant Programme	Empowering Communities
Purpose of Grant	Local Community Development
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€110,011
Funds due at the year end	€9,205
Grant amount received in the financial year	€60,000
Grant amounts deferred at 31st December 2025	(€16,093)
Deferred income b/fwd from 2024	€56,899
Restriction on use, if any	As per agreement

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency	Dublin City Council
Government Department	Department of Justice, Home Affairs and Migration
Grant Programme	DCC Community Safety Partnership
Purpose of Grant	Community Safety
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	-
Grant amount received in the financial year	-
Grant amounts deferred at 31st December 2025	-
Deferred income b/fwd from 2024	€4,660
Grant repaid during the period	(€4,660)
Restriction on use, if any	
Agency	Dublin City Council
Government Department	Department of Housing, Planning and Local Government
Grant Programme	DCC Receptionist
Purpose of Grant	Office Receptionist
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€32,597
Grant amount received in the financial year	€35,380
Grant amounts deferred at 31st December 2025	(€17,352)
Deferred income b/fwd from 2024	€14,569
Restriction on use, if any	As per agreement

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency	Department of Rural and Community Development and the Gaeltacht
Government Department	Department of Rural and Community Development and the Gaeltacht
Grant Programme	Placed Based Leadership
Purpose of Grant	Local Community Leadership
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€12,821
Grant amount received in the financial year	€4,389
Grant amounts deferred at 31st December 2025	-
Deferred income b/fwd from 2024	€8,432
Restriction on use, if any	As per agreement
Agency	Health Service Executive (HSE)
Government Department	Department of Health
Grant Programme	Health Impact Assessment
Purpose of Grant	Health Impact Assessment
Term	Expires 31 December 2025
Amount of the grant taken to income in the current financial statements	€5,633
Grant amount received in the financial year	-
Grant amounts deferred at 31st December 2025	(€4,836)
Deferred income b/fwd from 2024	€10,469
Restriction on use, if any	As per agreement

continued

Dublin Inner City Community Cooperative Society Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency	Dublin City Council
Government Department	Department of An Taoiseach
Grant Programme	NEIC Programme
Purpose of Grant	Production of Roadmap of Older Persons' Survey
Term	N/A
Amount of the grant taken to Income in the current financial statements	€14
Grant amount received in the financial year	€4,000
Grant amounts deferred at 31st December 2025	(€3,986)
Deferred income b/fwd from 2024	-
Restriction on use, if any	As per agreement

15. RESERVES

	Funds		Total
	€	€	€
At the beginning of the year	69,500	12	69,512
Surplus for the financial year	28,983	-	28,983
At the end of the year	<u>98,483</u>	<u>12</u>	<u>98,495</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	42,587	-	42,587
Movement during the financial year	8,792	18,133	26,925
At 31 December 2024	51,379	18,133	69,512
Movement during the financial year	18,510	10,473	28,983
At 31 December 2025	<u>69,889</u>	<u>28,606</u>	<u>98,495</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restricted funds					
Restricted	18,133	3,032,778	3,022,139	(166)	28,606
Unrestricted funds					
Unrestricted General	51,379	18,494	150	166	69,889
Total funds	<u>69,512</u>	<u>3,051,272</u>	<u>3,022,289</u>	<u>-</u>	<u>98,495</u>

17. POST-BALANCE SHEET EVENTS

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

Dublin Inner City Community Cooperative Society Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

18. RELATED PARTY TRANSACTIONS

Based on the society's records and confirmations obtained during the audit, there were no financial transactions involving related parties during the year ending 31 December 2025. Each director also provided a written confirmation confirming the absence of such transactions, further strengthening the audit findings.

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 14 May 2026.

DUBLIN INNER CITY COMMUNITY COOPERATIVE SOCIETY LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

	2025	2024
	€	€
Income		
Donations	1,150	500
Indirect cost recovery	17,344	13,519
DCC Community Safety Partnership		12,684
DCC Receptionist	32,597	31,098
Empowering Communities	110,011	85,101
Dolphin House	-	10,000
SiCAP (Including new arrivals and VAT)	1,486,906	1,400,279
Inner City Community Support Programme	680,400	680,400
HSE Healthy Communities Project	237,774	222,823
HSE St. Teresa's Gardens Community Health	58,654	53,627
Strength-in-Diversity Migrant Inclusion Project	60,598	60,948
NEIC Big Stream-Halloween Programme	228,820	247,117
Roma Employment & Training Project	108,288	107,754
SSGT-Lakeside	2,180	2,180
Health Impact Assessment	5,633	11,531
All Ireland Literacy	-	760
INAR	648	-
NEIC Older Persons Road Map	14	-
Other income	9,434	-
Placed based leadership	12,821	-
	<u>3,051,272</u>	<u>2,940,321</u>
Expenses		
Wages and salaries	680,481	624,723
Social security costs	74,365	68,018
Staff defined contribution pension costs	67,042	58,343
Training and conferences	4,252	780
Governance costs	10,096	4,561
An SÍol CDP	170,351	167,159
Community After Schools Project	142,607	137,303
Daughters of Charity- Community Services	107,029	86,381
Big Scream Halloween Costs	228,820	247,117
ICON	150,163	146,716
Inner City Enterprise	73,656	79,494
LYCS	115,242	112,753
NASCADH CDP	81,820	79,311
New Communities Partnership	59,111	57,440
North Wall CDP	63,552	62,347
North West Inner City Network	158,921	156,465
SWICN	139,266	140,730
The Liberties Community Project	298,197	266,265
Programme support and development	242,177	253,850
Rent payable	31,227	31,100
Indirect cost recovery	17,344	13,519
Insurance	6,984	6,897
Light and heat	5,095	5,227
Repairs and maintenance	1,545	1,976
Printing, postage and stationery	19,962	18,181
Telecommunications	4,339	4,439
Computer costs	4,559	5,203
Travelling and subsistence	7,258	5,668
Finance and professional	45,000	39,600
Consultancy fees	-	12,820
Auditor's/Independent Examiner's remuneration	7,589	8,827
Bank charges	807	749
General expenses	1,339	3,357
Subscriptions	2,093	6,074
	<u>3,022,289</u>	<u>2,913,393</u>
Net surplus	<u>28,983</u>	<u>26,928</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

SICAP	2025	2024
	€	€
Income		
Deferred Income b/fwd	31,318	-
SICAP	1,478,849	1,428,051
Other income	4,587	-
Deferred Income c/fwd	(23,260)	(31,318)
	<u>1,491,494</u>	<u>1,396,734</u>
Expenses		
Wages and salaries(Including ER PRSI & Pension)	274,949	222,007
An Slol CDP	104,530	101,339
Community After Schools Project	87,654	82,350
Daughters of Charity- Community Services	33,666	32,638
ICON	92,510	88,406
Inner City Enterprise	44,586	50,424
LYCS	71,833	69,170
NASCADH CDP	49,399	47,891
New Communities Partnership	41,956	40,285
North Wall CDP	39,456	38,251
North West Inner City Network	91,843	88,243
The Liberties Community Project	210,983	179,051
SWICN	85,770	90,241
Professional fees	27,280	29,346
Auditor's fees	5,085	4,067
Bank charges	525	480
Governance costs	6,764	3,015
Subscriptions	1,369	4,070
Training and conferences	2,780	391
Insurance	4,679	4,621
Computer costs	3,603	2,284
General expenses		1,192
Rent payable	20,922	20,824
Light and heat	3,414	3,502
Printing, postage and stationery	10,435	9,730
Programme support and development	153,152	180,909
Repairs and maintenance	1,049	1,172
Telecommunications	2,505	2,493
Travel and subsistence	2,885	2,385
Fund transfers	-	(4,041)
	<u>1,475,583</u>	<u>1,396,734</u>
Net surplus/ (deficit)	<u>15,911</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

ICCSP	2025	2024
	€	€
Income		
ICCSP	680,400	680,400
	<u>680,400</u>	<u>680,400</u>
Expenses		
Wages and salaries(Including ER PRSI & Pension)	86,057	80,157
Training and conferences	582	69
Governance costs	3,332	1,546
An Siol CDP	65,820	47,684
Community After Schools Project	54,953	54,953
Daughters of Charity- Community Services	21,744	21,744
ICON	57,653	57,653
Inner City Enterprise	29,070	29,070
LYCS	43,409	43,409
NASCADH CDP	32,420	31,420
New Communities Partnership	17,155	17,155
North Wall CDP	24,096	24,096
North West Inner City Network	67,077	67,077
The Liberties Community Project	87,215	87,215
SWICN	47,489	47,489
Programme support and development	6,236	5,951
Rent payable	10,305	10,276
Insurance	2,305	2,279
Light and heat	1,681	1,725
Repairs and maintenance	496	804
Printing, postage and stationery	6,580	6,102
Telecommunications	1,203	1,083
Computer costs	738	1,157
Travel and subsistence	1,792	1,064
Professional fees	12,320	14,675
Auditor's fees	2,504	2,003
Bank charges	258	237
General expenses	620	2,167
Subscriptions	724	2,004
	<u>685,836</u>	<u>662,264</u>
Net surplus/(deficit)	<u>(5,436)</u>	<u>18,136</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Halloween Funding	2025	2024
	€	€
Income		
Deferred Income b/fwd	188	4,423
Dublin City Council	243,500	234,393
Other Funding	-	8,489
Deferred Income c/fwd	(14,868)	(188)
	<u>228,820</u>	<u>247,117</u>
Expenses		
Big Scream Halloween Costs	228,820	247,117
	<u>228,820</u>	<u>247,117</u>
Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

HSE Healthy Communities	2025	2024
	€	€
Income		
Deferred Income b/fwd	42,567	42,767
HSE	245,072	222,623
Deferred Income c/fwd	(49,865)	(42,567)
	<u>237,773</u>	<u>222,823</u>
 Expenses		
Wages and salaries(Including ER PRSI & Pension)	205,415	182,946
Training and conferences	110	-
Programme support and development	31,048	38,505
Professional fees	1,200	1,200
Travel and subsistence		172
	<u>237,773</u>	<u>222,823</u>
 Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

REaT-ROMA	2025	2024
	€	€
Income		
Deferred Income b/fwd	-	5,554
Department of Children, Disability and Equality	106,288	102,200
Other Income	4,847	
	<u>111,135</u>	<u>107,754</u>
Expenses		
Wages and salaries(Including ER PRSI & Pension)	86,158	82,409
Professional fees	600	3,600
Bank charges	24	26
Training and conferences	-	320
Computer costs	-	912
Printing, postage and stationery	1,561	1,283
Programme support and development	20,850	16,950
Telecommunications	286	384
Travel and subsistence	1,657	1,870
	<u>111,135</u>	<u>107,754</u>
Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Empowering Communities	2025	2024
	€	€
Income		
Deferred Income b/fwd	56,899	0
Dublin City Council	69,205	95,000
Other	-	47,000
Deferred Income c/fwd	(16,093)	(56,899)
	<u>110,011</u>	<u>85,101</u>
Expenses		
Wages and salaries(Including ER PRSI & Pension)	51,328	45,617
Training and conferences	640	
Daughters of Charity- Community Services	51,620	32,000
Professional fees	2,400	2,400
Indirect cost recovery	3,600	3,600
Computer costs	-	849
Printing, postage and stationery	8	209
Programme support and development	90	90
Telecommunications	180	249
Travel and subsistence	22	88
General expenses	123	
	<u>110,011</u>	<u>85,101</u>
Net surplus	<u> </u>	<u> </u>
		-

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Strength-In-Diversity Project	2025	2024
	€	€
Income		
Deferred Income b/fwd	39,747	20,020
Department of Justice, Home Affairs and Migration	60,000	80,676
Deferred Income c/fwd	<u>(39,149)</u>	<u>(39,747)</u>
	<u>60,598</u>	<u>60,948</u>
Expenses		
Wages and salaries(Including ER PRSI & Pension)	38,770	54,069
Training and conferences	140	
Telecommunications	165	231
Computer costs	68	
Professional fees	600	600
Programme support and development	18,757	5,110
Travel and subsistence	345	80
Printing, postage and stationery	1,159	858
General expenses	594	-
	<u>60,598</u>	<u>60,948</u>
Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

HSE St. Teresas Gardens Project	2025	2024
	€	€
Income		
Deferred Income b/fwd	3,953	1,127
HSE	87,328	56,453
Deferred Income c/fwd	<u>(32,627)</u>	<u>(3,953)</u>
	<u>58,653</u>	<u>53,627</u>
 Expenses		
Wages and salaries(Including ER PRSI & Pension)	52,046	50,017
SWICN	6,007	3,000
Professional fees	600	600
Travel and subsistence		10
	<u>58,653</u>	<u>53,627</u>
 Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

DCC Receptionist	2025	2024
	€	€
Income		
Deferred Income b/fwd	14,569	
Dublin City Council	35,380	45,667
Deferred Income c/fwd	(17,352)	(14,569)
	<u>32,597</u>	<u>31,098</u>
Expenses		
Wages and salaries(Including ER PRSI & Pension)	27,164	24,069
Indirect cost recovery	5,433	7,029
	<u>32,597</u>	<u>31,098</u>
Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

DCC Community Safety Partnership	2025	2024
	€	€
Income		
Deferred Income b/fwd	4,660	0
Dublin City Council	-	17,344
Grant repaid	(4,660)	-
Deferred Income c/fwd	-	(4,660)
	<u>-</u>	<u>12,684</u>
Expenses		
Wages and salaries		9,793
Indirect cost recovery		2,891
	<u>-</u>	<u>12,684</u>
Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Health Impact Assessment	2025	2024
	€	€
Income		
Deferred Income b/fwd	10,469	22,000
Deferred Income c/fwd	<u>(4,836)</u>	<u>(10,469)</u>
	<u>5,633</u>	<u>11,531</u>
 Expenses		
Programme support and development	<u>5,633</u>	<u>11,531</u>
	<u>5,633</u>	<u>11,531</u>
 Net surplus	<u><u>-</u></u>	<u><u>-</u></u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Place Based Leadership	2025	2024
	€	€
Income		
Deferred Income b/fwd	8,432	-
Empower	4,389	8,432
Deferred Income c/fwd	-	(8,432)
	<u>12,821</u>	<u>-</u>
 Expenses		
Programme support and development	4,231	
Indirect cost recovery	8,311	
Printing, postage and stationery	219	
Travelling and entertainment	60	
	<u>12,821</u>	<u>-</u>
 Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

NEIC Older Persons Road Map	2025	2024
	€	€
Income		
NEIC Older Persons Road Map	4,000	
Deferred Income c/fwd	<u>(3,986)</u>	<u>-</u>
	<u>14</u>	<u>-</u>
 Expenses		
Travel and subsistence	<u>14</u>	<u>-</u>
	<u>14</u>	<u>-</u>
 Net surplus	 <u>-</u>	 <u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Dolphin House	2025	2024
	€	€
Income		
HSE		10,000
	<u>-</u>	<u>10,000</u>
Expenses		
Programme support and development		10,000
	<u>-</u>	<u>10,000</u>
Net surplus	<u>-</u>	<u>-</u>

Dublin Inner City Community Cooperative Society Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Other Funding	2025	2024
	€	€
Income		
Deferred Income b/fwd	300	300
SICAP VAT	-	3546
St Stephens Green Trust-Lakeside Grant	2,180	2,180
Quinn Foundation	500	500
National Gallery of Ireland	150	-
Private Donations	500	-
Indirect cost recovery	17,344	13,519
INAR	648	-
Deferred Income c/fwd	(300)	(300)
	<u>21,321</u>	<u>19,745</u>
Expenses		
ICON VAT	-	657
LYCS VAT	-	174
Nort West Inner City Network VAT	-	1144
SSGT Programme support and development	2,180	2,180
INAR Travel and subsistence	481	-
Computer costs	-	-
Auditor's fees	-	2,757
General expenses	152	-
Fund transfers	-	4,041
	<u>2,813</u>	<u>10,953</u>
Net surplus	<u>18,508</u>	<u>8,792</u>

