The Irish Hospice Foundation

Directors' Report and Financial Statements

for the financial year ended 31st December 2025

The Irish Hospice Foundation

Company Information

Directors	Ms Jean Callanan (Chair) Mr Martin Freyne Dr Maeve O'Reilly Mr Colm O'Sé Ms Gina Quin Ms Amilah Ali Dr Tony Holohan Dr Paul Gregan Mr Robert Corbet Ms Theresa Daly Ms Eithne Harley Mr Ross Byrne (Resigned 15th January 2026) Ms Judith Gilroy (Appointed 26th August 2025) Mr Leo Kearns (Appointed 10th February 2026) Ms. Audrey Houlihan (Appointed 10th February 2026)
Chief Executive	Ms Paula O'Reilly
Company Secretary	Mr Ciarán Stewart
Company Number	114617
Charity Number	CHY 6830
Charity Registration Number	20013554
Registered Office	Morrison Chambers Nassau Street Dublin 2
Auditors	Mazars Chartered Accountants and Statutory Audit Firm Harcourt Centre Block 3 Harcourt Road Dublin 2
Bankers	Allied Irish Banks plc Bank of Ireland
Solicitors	Addleshaw Goddard 28 Fitzwilliam Street Lower Dublin 4 D04 RD68

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Directors' Report
for the year ended 31st December 2025

The Directors submit their report and the audited financial statements for the financial year ended 31st December 2025.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Irish Hospice Foundation (IHF or the Company) is a charity and hence the report and results are presented in a form which complies both with the requirements of the Companies Act 2014, and also with the 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 (FRS102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Legal Status

The Company, incorporated on 5th June 1986 under the Companies Acts, was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association. It is a Company Limited by Guarantee and does not have a share capital. The objects of the Company are charitable in nature, and it has established charitable status (CHY No. 6830) and is registered with the Charities Regulatory Authority (Registration No. 20013554).

Changes in Directors

Judith Gilroy was appointed on 26th August 2025. Post year end, Ross Byrne resigned from the Board on 15th January 2026 and Leo Kearns and Audrey Houlihan were appointed on 10th February 2026. Dr. Maeve O'Reilly, Dr. Tony Holohan, Gina Quin resigned from the Board on 26th May 2026 with Jean Callanan resigning from the Board and as Chair on that date also. Leo Kearns was appointed to the position of Board Chair on 26th May 2026.

Organisation and Governance

The Company is compliant with all provisions of the Charities Governance Code issued by the Charities Regulator. The Company is also compliant with the 'Guidelines for Charitable Organisations on Fundraising from the Public', issued by the Charities Regulatory Authority. Compliance with the Code and Guidelines in conjunction with the Charities SORP, means the Company is operating to Charities Institute Ireland's Triple Lock Standards - transparent reporting, ethical fundraising and good governance.

The Company is governed by a Board of voluntary non-executive Directors. The Board makes all significant policy decisions including decisions on any borrowings, expenditure in excess of €50,000 and the allocation of funds, and has specific responsibility to:

- Protect the interest of stakeholders as a whole;
- Review, approve and monitor the implementation of the Company's strategic and annual business plans;
- Ensure that adequate resources are put in place to enable the Company to continue its work, and to ensure that these resources are utilised most effectively in the organisation's management;
- Review financial performance against targets and to approve financial records for each financial year that give a true and fair view of the affairs of the Company;
- Monitor the Company's performance in reducing risk;
- Monitor legal, ethical and environmental compliance
- Ensure that policies and procedures are kept under review in order to ensure that they reflect the Company's objectives and to ensure that the Executive of the Company consistently adheres to and implements these policies and procedures; and
- Select and recruit Directors and senior members of the Executive as appropriate, including the Chief Executive Officer (CEO).

The CEO reports to the Board of Directors and is employed to manage the Company's affairs. The Company employed an average of 61 staff in 2025, including twelve part-time, in the areas of healthcare programmes, education, training and bereavement, public engagement, fundraising and support and governance. The CEO is accountable for the Company's overall performance and has specific delegated responsibility to:

- Implement the Board's policies and strategies;
- Develop and present the strategic and annual business plans to the Board for approval;
- Report regularly to the Board on progress against the strategic and annual plans;
- Manage resources efficiently and effectively so as to achieve the Company's objectives;
- Develop and implement a risk management plan;
- Ensure that appropriate internal audit processes and procedures are in place;

- Manage the Company's day-to-day operations;
- Lead, manage, develop and motivate the Executive team;
- Implement all policies and procedures; and
- Take a leadership role in establishing and developing the Company's culture and values.

IHF adheres to an annual three-year board evaluation cycle consisting of an external independent board evaluation followed by two structured annual internal board evaluations. An external evaluation was undertaken by Board Excellence in 2025, with the IHF Board being rated as a high-performing board. This report noted improvement in the areas of risk management/cyber security and people/HR/talent development. However, regarding Board diversity, it was noted that improvements are needed in developing more diverse representation in the areas of socio-economic and geographic background. The report did note that one attribute of a high-performing Board is a deep commitment to continuous improvement and to that end, the recommendations included in the report will form part of an implementation plan to be monitored by the Governance, Nominations and People Committee.

The Board of Directors met nine times during the year, including two occasions with a one agenda item meeting and a Board away day. The tenure of Directors at 31st December 2025 and their attendance at Board and Committee meetings which they were eligible to attend during 2025 is set out below:

	Tenure at 31st December 2025	Attendance at Board Meetings	Audit, Risk and Finance	Governanace , Nominations and People	Education and Training	Research and Policy	International Aid
Ms Jean Callanan	7.2 Years	9 of 9	7 of 7	2 of 2			1 of 1
Dr Maeve O'Reilly	6.9 Years	8 of 9				0 of 0	2 of 2
Ms Gina Quin	7.4 Years	7 of 9			5 of 5		
Mr Martin Freyne	5.25 Years	7 of 9	7 of 7	2 of 2			
Mr Colm O'Sé	5.25 Years	8 of 9	7 of 7				
Dr Tony Holohan	5.3 Years	7 of 9				0 of 0	
Ms. Amilah Ali	3.3 Years	8 of 9			3 of 5		
Dr Paul Gregan	2.6 Years	8 of 9			2 of 5		
Mr Robert Corbet	2.6 Years	8 of 9		2 of 2			
Ms Theresa Daly	1.2 Years	9 of 9					
Ms Eithne Harley	1.1 Years	7 of 9	3 of 3				2 of 2
Mr Ross Byrne	1.1 Years	4 of 9					
Ms Judith Gilroy	0.35 Years	4 of 4			2 of 2		

There are currently five sub-committees of the Board which are all chaired by Board members and are comprised of Board members and, on occasion, external members. These sub-committees are appointed by the Board to take delegated responsibility for specific areas. The five sub-committees are the Audit, Risk and Finance Committee (chaired by Mr Colm O'Sé), the Governance, Nominations and People Committee (chaired by Mr Martin Freyne), the Education and Training Advisory Committee (chaired by Ms Gina Quin), the Research and Policy Advisory Committee (chaired by Dr Tony Holohan) and the International Aid Committee (chaired by Ms Eithne Harley).

The Selection Committee is an ad hoc committee convened by the Governance, Nominations and People Committee to identify, evaluate, and recommend candidates for appointment to the IHF Board. The Committee's primary objective is to ensure that the Board has the requisite skills, experience, diversity, and commitment to effectively govern the charity. The dynamic nature of board vacancies means that there will be flexibility in how the Selection Committee operates. The Chair of the committee will recommend potential candidates to the Board for approval. If the Board determines that any recommended candidate is not suitable for appointment, the Selection Committee will be requested to source another suitable candidate. A Director's term of office is three years and Directors may serve two terms. The Board may, as per the Articles of Association, appoint a Director for a third consecutive term of office with recent practise being this third term being restricted to one year. All new Directors undergo an orientation programme with the Company Secretary to brief them on the content of the Constitution, the committee and decision-making processes, the strategy, annual business plan and the recent financial performance of the Company.

Individual Directors are offered access to independent professional advice where they think it necessary to fulfil their responsibilities.
Directors are required to sign up to the Company's code of conduct on appointment, which includes compliance with IHF's Conflict of Interest and Loyalty Policy. As part of this code, Directors are required to notify the Chairperson, at the outset of each

Board meeting, of any conflicts of interest that may arise at that meeting. Unless decided otherwise, the Director must absent themselves from the meeting while the relevant matter is being discussed. Directors are also required to notify the Chairperson, at the outset of each Board meeting, of any conflict of loyalty that may arise at that meeting. If the Board decides that the issue is sufficiently serious, then it will be addressed in the same manner as a conflict of interest. IHF's Code of Conduct, Conflict of Interest and Loyalty Policy and Board Attendance Policy were reviewed by the Governance, Nominations and People Committee in 2025.

Risk Management

Like all charities, IHF continues to be aware of external factors which could have an impact on the continuity of services and delivering on the ambition of the strategy. These external factors include cost of living which impacts staff retention, geopolitical environment which could impact revenue, and increasing sophistication of cybersecurity threats with the potential to impact an organisations reputation as well as the financial and data protection implications.

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The Directors consider the management of risk in the organisation as a key corporate governance priority. The Company's Risk Management Procedure is governed by its Risk Management Policy. Risk is a standing agenda item on the leadership monthly meetings and the Board meetings. The Board has delegated responsibility to the Audit, Risk and Finance Committee to ensure that processes, accountability and resources are in place to manage the Company's exposure to risk and to investigate any financial or administrative matter which may put the Company at risk. Each department maintains a register of all risks and those with a high-risk rating, being a factor of likelihood and impact, are carried through onto the organisational risk register which is reviewed and updated monthly by the senior management team and is a standing agenda item at every meeting of the Audit, Risk and Finance Committee. The organisational risk register sets out the risks to which the Company is exposed, in particular those related to the operations and finances of the organisation, and the systems that are in place to manage exposure to these risks.

Principal Risks and Uncertainties

The following are the principal risks and uncertainties facing our organisation and the control measures in place, designed to manage and/or mitigate the risk. The Board also includes in its Board meeting agenda, a review of one large or critical decision made by the Board in a given year. These decisions often include a high level of risk which was being considered. This review provides opportunity to revisit and learn whether anything should have been done differently, what the risk appetite is like, and if our decision is in line with the vision and mission of IHF. This activity was positively noted in the Board excellence review this year.

Risk Description	Internal Control Measures
Cybersecurity and increased threat of information both financial and personal donor information potentially being impacted.	• Investment in IT managed services has resulted in a continuous process of upgrades to maximise security. • Work mobile phones for staff implemented with required security features. • Ongoing regular cybersecurity training for all staff
Inability to recruit or retain sufficient suitable staff to meet the needs of the organisation and expected deliverables.	• Salary benchmarking carried out annually to ensure IHF is in line with other similar organisations. • Training and coaching opportunities offered to all staff • Focus on staff wellbeing • Staff engagement survey
Potential non-compliance with GDPR legislation due to failure to have robust policies and procedures relating to data protection.	• Investment in external DPO services since May 2023. • All staff attended training on how to report to DPO and training focused on classification of data and understanding of personal data and implications of storage • Data Protection Charter Handbook and Retention Policy developed, approved and available on intranet • User access codes system installed on company printers
Potential risk of adverse publicity / threat to reputation caused by potential negative publicity, public perception or stakeholder opinion which could adversely impact the organisation's credibility, brand value or operations.	• Bi-annual internal audits on areas identified as high risk • Crisis Communication policy & fundraising policies & procedures updated. • Compliance with Charity Regulator Guidelines and other legal obligations • External Board evaluation performed every three years.

Risk Description	Internal Control Measures
Investment decisions made in the past three years have not always been matched by associated funding, resulting in the potential for recurring deficits and erosion of reserves.	• Fundraising strategy 2026 to 2030 developed • Reserve levels monitored at each ARFC meeting • Ongoing investments evaluated as part of developing Strategic Plan 2025 to 2030

Transactions with Directors
The Directors were not paid and did not receive any other benefits from employment with the Company in the year. Details of Directors' expenses are disclosed in note 11 to the financial statements.

Pay Policy for Staff
In 2023 IHF engaged an external consultant to benchmark salaries and benefits for our staff and establish a market aligned salary structure for all roles, which enables IHF to group roles of similar scale and scope together, to overlay fair and consistent reward arrangements and to provide clarity on career paths. This assignment also included the creation of a formal reward policy which will guide our approach to the management of both salaries and benefits going forward, the project concluded in Qtr 4 2023.

Directors' Expression of Thanks
The Directors would like to record their sincere thanks to the Executive, staff, the Directors who retired during the year and all who worked so hard to further the aims and objectives of the IHF during the year, and particularly all those who voluntarily devoted their time to the work of our committees and sub-committees. The Directors would also like to thank those who generously supported all of the activities during the year and the many contributors without whom the work of the IHF would not be possible.

Events Since the Year End
There have been no significant events affecting the Company since the period end.

Taxation Status
Irish Hospice Foundation has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, and is exempt from Corporation Tax, Income Tax, and Capital Gains Tax.

Charity objective:

Irish Hospice Foundation is the national organisation for dying, death and bereavement. The organisation was established in 1986 by Mary Redmond following the death of her father. At that time the purpose of Irish Hospice Foundation was to increase public awareness of the hospice movement, establish research into aspects of pain control, and raise funds for building research and education. Today, Irish Hospice Foundation is Ireland's leading national charity in the space of dying, death and bereavement. We envision an Ireland where individuals facing end of life or bereavement, and those who care for them, are provided with the care and support they need. Through advocacy, education, and a range of national programmes such as Nurses for Night Care, Caru, our Information & Support Line and our Bereavement Support Line, we work to ensure the best end of life and bereavement care for all, wherever the place.

Irish Hospice Foundation continues to align its work towards its vision and mission:

- Our vision is an Ireland where people experiencing dying, death and bereavement are provided with the information, care and support that they need.
- Our mission is to work towards the best end-of-life and bereavement care for all.
- Our values are integrity, courage, respect, compassion, inclusion.

STRATEGY AND PRIORITIES
Irish Hospice Foundation launched its new strategic plan 2025-2030 in 2025, titled Every Death Matters: Transforming Dying, Death and Bereavement. IHFs newly launched strategy and implementation plan provides a clear framework to restructure our ambition utilising the updated strategic priorities and provides the direction for the 2026 business plan. The new strategy aims to transform dying death and bereavement in Ireland through three key interconnecting areas which IHF believes can guide the organisation to ensure that every death matters.

- Conversations on Death - We will help people to talk about death and dying without stigma, and to consider their wishes in preparing for death.
- End of Life and Dying - We will seek to understand and advocate for what is important to people at end of life.

- Grief and Bereavement - We will empower the community to consciously support grieving adults and children, and advocate for additional support for those who need it.

The new strategic plan also identifies four strategic enablers—Our People, Our Knowledge, Our Reputation, and Our Networks which are essential to supporting delivery of the three priority areas.

ACHIEVEMENTS AND PERFORMANCE

Irish Hospice Foundation had a busy year in 2025 with the launch of IHFs new Strategic plan 2025-2030: Every Death Matters: Transforming Dying, Death and Bereavement, providing an energy to refocus the strategic ambition of the organisation.

In 2025 the key activity KPIs across all programme areas were achieved, i.e. education and training targets, webinars, workshops, and public engagement. These are outlined in detail below. Training and information resources were specifically developed in response to the Dying Well at Home Program to provide practical support to families and carers. The metrics being collated across the IHF support lines (Bereavement Support Line (BSL) & Information and Support Line which provides information on palliative care, end-of-life care and advance care planning) show an increasing value to the public for these resources with opportunity to grow these in 2026, and standardise data to illustrate impact.

The potential to increase the reach of IHF programs and resources is limited by the internal capacity of the organisation. In 2025 the opportunity to explore how reach could be increased through facilitators was recognised. An evaluation of a facilitator model was completed, and the proposed results are actioned in the 2026 business plan. This model has the potential to support greater reach across programme areas such as Grief in the Workplace, Think Ahead and Arts & Bereavement.

This year saw several programme evaluations progressed. The Nurses for Night Care service evaluation was completed in collaboration with the Irish Cancer Society and the HSE. This partnership has operated for over 10 years with IHF funding the delivery of more than 25,000 nights in that period to those at end of life with non-malignant diagnosis. The national nursing home programme Caru, continues with the Caru midterm evaluation to be completed at year end with the final report due for delivery in 2026. The recommendations from these programmes will provide information on the impact of these interventions and inform future direction and investment.

The strategic planning process allowed the IHF team to reflect on how they currently work and how the organisation should orientate to achieve the ambition of the strategic plan. Through a series of workshops entitled New Ways of Working, an action plan was developed which will build on the work completed in the last few years and focus on how IHF can work more collaboratively to have a greater impact.

In the latter part of 2025, development of IHF's Advocacy strategy was commenced. This is designed to sharpen the organisation's focus in 2026 to maximise impact through key calls to action. IHF is uniquely positioned to be a trusted, expert national voice advocating for improved end-of-life and bereavement care. The increase in the rate of death over the coming years will put additional pressure on health and social care systems, families, and communities unless there are specific measures taken.

Finally, throughout 2025 the commitment to good governance and management continued. The schedule of internal audits provided recommendations to improve operational systems including IT, digital infrastructure and related policies and procedures.

Healthcare Programmes

Irish Hospice Foundation's Healthcare team and its programmes are designed to improve end-of-life care in hospitals, nursing homes and community/home settings. This strategic focus for end-of-life care centres on place of death and developing education and training in these specific areas. However, as these programmes, supports and resources have developed, the focus has shifted on how they integrate to support the person's journey at end of life.

Our national healthcare programmes continue to focus on education and training to inform those key staff of the role they play in delivering compassionate end-of-life care. These national programmes also engage with key stakeholders, including the public, to promote awareness through education and information to prepare for better end-of-life experiences.

Hospice Friendly Hospitals

The Hospice Friendly Hospitals (HFH) Programme works to ensure that end-of-life, palliative and bereavement care are embedded as core elements of everyday hospital practice. With 45% of all deaths in Ireland taking place in acute hospitals (CSO, 2023), the programme continues to drive compassionate, standardised approaches to care at one of the most significant moments in a patient's life. In 2025, HFH supported 46 hospitals as they progressed their work to improve end-of-life experiences and strengthen alignment with the Irish Hospice Foundation's End-of-Life (EOL) Quality Standards. Over the year, the programme's efforts centred on expanding education and training, strengthening HFH Networks, and progressing Design & Dignity (D&D) projects that enhance hospital environments for patients and families.

Governance and Strategic Integration: The HSE/IHF HFH Joint Oversight Group met three times during the year. As a national governance structure with representation from across the HSE's clinical programmes, the group continued to focus on further embedding HFH within HSE systems. In 2025, particular attention was given to exploring how HFH can be integrated into the emerging Regional Health Areas to ensure consistent impact and strategic alignment.

Education and Training: Education and staff development remained a major driver of HFH's ambition to build system-wide capability in compassionate end-of-life care. Across all HFH training activities in 2025, a total of 3,522 people were reached either as participants or as newly trained facilitators. Of these, 3,311 staff attended HFH workshops as participants - exceeding the planned target of 2,141 participants by 54%, reflecting strong hospital engagement and demand for training.

Final Journeys: The Final Journeys programme continued to grow in scale and national reach. Final Journeys is a one-day training workshop that aims to improve the delivery of end-of-life care amongst all hospital staff. In 2025, 150 new facilitators completed training, bringing the national cohort of active facilitators to 175. Across 32 hospitals, 2,119 staff attended Final Journeys sessions during the year, demonstrating ongoing commitment to improving communication and relational care at end of life.

Final Journeys-Paediatric Settings: Paediatric Final Journeys also experienced strong engagement, with 193 participants attending sessions across 11 hospitals in 2025. The programme was supported by 42 active facilitators, including 10 new facilitators trained during the year, strengthening capacity to deliver age-appropriate, family-centred end-of-life care for children and young people.

Practical Language & Phrases (PL& P): Training in Practical Language & Phrases (PL&P – workshops dedicated to end-of-life conversations in hospital settings) continued to expand. In 2025, 51 facilitators completed PL&P facilitator training. Across the year, 999 medical and clinical professionals attended Workshops 1 and 2, including 304 participants in Q4 alone, among them 70 fourth-year RCSI medical students. The ethics application for the evaluation of the PL&P programme for RCSI interns was approved, enabling the commencement of programme delivery to the RCSI Interns from September 2025. This evaluation aims to examine the impact of PL&P training on interns' communication confidence and skills when engaging with patients and families at end of life.

HFH Networks: The HFH team facilitated 11 Network meetings during the year, attended by a total of 264 participants. These Networks include the End-of-Life Care Coordinator, Acute, Paediatric and the Maternity & Perinatal Networks which aim to connect hospital champions across the country, providing a space to share learning, support quality improvement initiatives, and strengthen a community of practice, focused on end-of-life, palliative and bereavement care.

Design & Dignity Programme

The Design & Dignity (D&D) programme, delivered in partnership with HSE Estates, continued to transform hospital environments by creating spaces that support dignity, privacy and compassion for patients at end of life and for the families who accompany them.

In 2025, two major D&D projects were completed, including family rooms at Our Lady of Lourdes Hospital (OLOL), Drogheda, and the ICU South Family Room in Beaumont Hospital. One of these—OLOL Drogheda's Family Room—was formally opened in Q4. A further four projects remained in active development across Letterkenny University Hospital, the Mater Hospital's Emergency Department and Bereavement Suite, Tullamore Hospital Mortuary, and Beaumont's Richmond ICU Family Room. In addition, four hospitals received architectural support from the D&D team for the development of dementia-friendly and bereavement-sensitive spaces, including projects in Beaumont, the Mater Misericordiae University Hospital, Monaghan Hospital, and University Hospital Limerick.

Small Grants Programme
The Small Grants stream also remained active in supporting hospitals to enhance end-of-life spaces. In 2025, HFH received 20 applications from 10 hospitals, and 13 applications across 8 hospitals were approved for full or partial funding to the value of €20,000.

Dying Well at Home

Irish Hospice Foundation's Dying Well at Home (DWAH) programme aims to support end-of-life care at home for people who wish to die at home and for those who care for them. For most people in Ireland, home is where we would like to spend our final days. In Ireland, 76% of people want to die at home. However, only 23% have home deaths.
Throughout 2025, the key focus of the Dying Well at Home programme was to continue to implement the recommendations from the Dying Well at Home Focus Group report from September 2023. A specific focus was put on developing the education strands of the programme while also raising awareness of the Information and Support Line. Throughout 2025 we worked in partnership with the Irish Cancer Society and the HSE to finalise the evaluation of the Night Nursing and Nurses for Night Care service.

Education: The development of the Dying Well at Home new eLearning Programme was finalised and completed in early 2025. This new eLearning programme is aligned with the National Palliative Care Competency Framework, and throughout the development stages the content was reviewed by experts and by people with lived experience of providing care. The eLearning programme is designed to meet the needs of healthcare professionals, healthcare assistants, as well as families and informal carers, ensuring a broad and inclusive approach to palliative care education. A final pilot review was conducted to review the final version to ensure a seamless user experience.

The eLearning includes six modules over seven lessons, each lasting approximately 15 minutes. The modules include: Module 1: Palliative and End-of-Life Care; Module 2: Advance Care Planning; Module 3: Communication Skills at End of Life; Module 4: Preparing to Care for Someone at Home at End of Life; Module 5A: Practical Tips for Caring for Someone Who Is Dying at Home; Module 5B: When a Person Is Dying ; Module 6: Loss, Grief, and Bereavement.

The launch of Dying Well at Home's New eLearning programme took place on 8th May, 2025 with IHF's New Strategy. From May to December 2025 there were a total of 337 enrolments to the programme, with a wide range of carers, nurses and other allied healthcare workers engaging in the programme. A total of 110 learners completed evaluations following completion of the Dying Well at Home eLearning programme. Feedback has been very positive with 99% of participants rating the programme as: a positive experience; engaging; relevant to their role and reported increased knowledge to apply in their caring role. Net Promoter Score (NPS) for the programme is 89.8.

In line with the focus group recommendations, the Dying Well at Home Programme also developed a toolkit When Someone You Care About Is Dying at Home – What to Expect which was launched in May 2025. The Palliative Care booklet developed in 2024 was updated and reprinted in 2025 and translated into seven languages identified as the most common languages spoken in Ireland after English. It is now available in Irish, Arabic, Hindi, Portuguese, Polish, Ukrainian and Romanian versions in hard copy and downloadable from the IHF website at hospicefoundation.ie

Nurse for Night Care (NNC): The service continued to be in steady demand throughout 2025. In 2025 961 people were provided with a night nurse and overall 2,851 nights were provided. Some of the most frequent diagnoses of people referred into the service were of people living with Alzheimer's disease, Dementia and Cardiovascular disease. The DWAH Programme presented at the Night Nurses Conference and provided updates on the new resources for DWAH and organised a speaker to talk to end-of-life care for patients who have end stage renal failure.

Part of our work for NNC in 2025 was working in partnership with the Irish Cancer Society, along with IHF's research team to complete the evaluation of the Night Nursing and Nurses for Night Care service, which was completed in December 2025. There are twenty recommendations out of this evaluation for service enhancements and improvement. A steering committee will be set up in 2026 to plan for prioritising and implementing these recommendations.

Information and Support Line: Irish Hospice Foundation's Information and Support Line was set up October 2025 as part of the recommendation of the Dying Well At Home Focus Group Report 2023. It is a confidential line that provides signposting, practical supports, and resources about end-of-life care, advance care planning, and palliative care in Ireland and is available on freephone 1800 60 70 66 from 9am to 1pm, Monday to Friday, email queries can be sent to support@hospicefoundation.ie.

There were 468 calls to the line in 2025, enquiries were received from all regional health areas, 69% of enquiries were via phone, and 31% were via email. Contact came from members of the public, loved ones of people with a life-limiting illness, people who have a life-limiting illness, professionals, and people with illnesses looking for information and supports. The top five topics of the calls were about advance care planning, seeking information resources and promotional resources, supporting someone to die at home, emotional support, and seeking information about palliative care- what it is and how to access it. The line had its first anniversary in October 2025 and a press release and social media posts were released to mark the event. We continued to raise awareness of the line through our Marketing and Communications team and channels.

Primary Palliative Care for All Programme: In 2025 our Palliative Care for All booklets were updated and we finalised our co-produced booklet updates with COPD Ireland and the Irish Heart Foundation. We raised awareness of the new Dying Well at Home resources amongst our networks, presented at conferences and for key groups and we supported Carers' week and Brain Awareness week. During Palliative Care Week, the DWAH team led out on a webinar for healthcare professionals and members of the public about planning for the future with Dementia. The Dying Well at Home resources are also included in a new online resources hub developed by the All-Ireland Institute of Hospice & Palliative Care (AIIHPC).

Primary Palliative Care (PPC) Steering Committee: The primary Palliative Care Steering Committee met four times in 2025. The group collaborated with the Irish College of General Practitioners (ICGP) to identify primary palliative care needs in the community. The ICGP course has been paused as ICGP review their education programmes. IHF has shared DWAH resources with GPs as part of their regular webinars with other resources to raise awareness of IHF supports and resources. Throughout 2025 the group met with ICGP to have discussions about research and audit of the delivery of palliative care through GP practice, we are looking at a collaborative piece of work in 2026 to progress this.

Carers Project: One of the recommendations out of the DWAH focus group report was to identify best practice community-based end-of-life models of care. In 2025, we worked with our research team and commissioned Ulster University to conduct a scoping review looking at 'Hospice at Home Out of Hours Models of Care'. The scoping review was completed at the end of June 2025 and findings from this will help inform our future work.

Caru - care and compassion at end of life in nursing homes, a continuous learning programme

Caru is a continuous learning programme that will support and empower nursing homes staff in the delivery of palliative, end-of-life and bereavement care to residents. Primarily funded by the HSE, Irish Hospice Foundation (IHF) is the lead delivery partner and has partnered with the All-Ireland Institute of Hospice and Palliative Care (AIIHPC).

The aim of Caru is to improve the delivery of compassionate, person-centred palliative, end-of-life and bereavement care in nursing homes through a multi-strand, integrated quality-improvement programme. Caru is free for staff at both public and private nursing homes, and it aims to enable all nursing homes in Ireland to engage at a level appropriate to them. A detailed summary of outputs and programme achievements throughout 2025 is outlined below:

The programme continued to deliver quality improvement workshops, regional networks and virtual networks. 196 workshops were delivered in 2025. Participants attended the quality improvement workshops, which represented 291 nursing homes. Staff nurses, health care assistants and clinical nurse managers made up the majority of workshop attendees. Eleven online workshops were delivered to widen the reach to staff members who could not attend a session within the in-person workshop series. There were 124 attendees at the online quality improvement workshop sessions.

Three regional network events were held across the country which were attended in-person by nursing home staff who have completed Caru training supported by their management, and staff who were interested in learning about Caru. The objective of the Network is to provide an opportunity for shared learning, networking and peer support. It was also to promote Caru to nursing home management and offer relevant information. 257 individuals attended regional networks, and the satisfaction rate following attendance was 90%.

One virtual network was delivered in September during Palliative Care Week. Entitled Your Voice, Your Choice, Your Advance Care Plan, it was attended by 579 individuals, and it scored a 90% satisfaction rating from attendees. This network was viewed in nursing homes by 157 residents and family members.

Quarterly statistics were collated by the programme team from each nursing home participating in Caru. At the end of each quarter, Caru Regional Leads request statistics on the number of deaths that took place in a nursing home, and the number of subsequent death reviews carried out among staff. In 2025, 812 death reviews were carried out by staff in nursing homes.

The external evaluation of the programme by UCD continues. Midline data was collected in quarter three and four 2025. The final report will be available in early 2026.

The Caru Learning Management System was renamed the Caru Learning Hub and is hosted by AIIHPC. The hub offers a number of resources for nursing home staff who have enrolled in the programme. Resources on the hub are aimed at supporting nursing home staff to embed Caru training in nursing homes.

Caru social media presence grew significantly, following the initial launch of the Caru social accounts in 2023, with regular posting to LinkedIn/Facebook and Instagram. In 2025, there was continued growth on the Caru social channels in impressions and followers, with an increase of 52% among post impressions compared to 2024, and a 47% increase in followers.

The Caru newsletter was circulated to subscribers on a quarterly basis and was well received. The newsletter includes key highlights from each region throughout the quarter, and signposts readers to key achievements of Caru groups across the country, as well as events and information of interest to this audience.

Four quarterly working groups with internal and external representatives took place (education and standards, stakeholder engagement, governance and finance, and marketing and communications). The oversight committee met twice in 2025 and the chairperson stepped down during the year. The staff changes resulted in fewer meetings taking place than were scheduled. The recruitment of a replacement chairperson is planned for 2026.

Hardship Grants 2025
Many families experience financial hardship as a result of life-limiting illness and Irish Hospice Foundation seeks to alleviate some of this burden through its Hardship Fund - small grants which can be accessed by hospice and palliative care professionals on behalf of their adult patients. This €500 grant supports families who need assistance for funeral costs. In 2024, there was a significant increase in hardship grant requests to IHF by social workers and the funding was put on pause. Following a review of the requests that came in over a two-year period, and an evaluation of this process, the grants were reinstated in mid-2025.

Rosabel's Rooms Grants
Rosabel's Rooms was established by parents Suzanne McClean and Gary Monroe, in conjunction with IHF, in memory of their beloved daughter Rosabel Monroe, who died suddenly and unexpectedly in 2017, aged just sixteen months.

IHF holds two main functions of the programme; 'Rosabel's Room to Heal' gives financial support to parents that have lost a child and 'Rosabel's Room to Talk' covers costs of therapeutic support for families. In 2025 104 families were supported and we send our condolences to all. We are reliant on support from donations and fundraising events for this service.

Education, Training and Bereavement

Education
Education and learning is central to IHF's mission – to work towards the best end of life and bereavement care for all. Our education and training subcommittee met five times during the year, overseeing some strategic education projects including a scoping for a facilitators panel to meet the challenge of scalability of public engagement, Grief in the Workplace and Arts programme. The second project was a commissioned review of accreditation and recognition of learning models, to complete in January 2026.

Our education and training provision continues to be targeted at general level, with more specialist education available for counselling and psychotherapy and through our postgraduate programmes.

Developing education and facilitation for end-of-life and bereavement care
Across all of Irish Hospice Foundation programmes 12,059 people attended a training or education input during 2025, that is a considerable increase on the 7,449 attendances during 2024 and reflects new training programmes and an expanded Learning Management System for new eLearning programmes on Dying Well at Home and on bereavement (490 attendees). Practical Languages and Phrases for conversations at end of life in hospital settings had almost 1,000 attendees, Think Ahead webinars (964 attendees) and a strategic partnership with Children and Young People's Services Committees where 584 people attended a day's face-to-face training on childhood bereavement in their county.

Bereavement education, training, development and support
We work to increase supports available to all bereaved adults and children, and through training, education, and development initiatives to support the growth of specific services for those who encounter more difficulties in their grief. Our work is guided by a public health approach recognising the inevitability of bereavement in society and the requirement for planned responses.

Postgraduate education.
A total of 49 postgraduate students completed programmes: on the Professional Certificate in Children and Loss (PCCL) (27 graduates) and the MSc Loss and Bereavement/Clinical Practice (19 graduates), Postgraduate Diploma (2) Postgraduate Certificate (1). These are Royal College of Surgeons in Ireland (RCSI) programmes run in association with IHF and students graduated at a ceremony in November 2025.

A total of 28 Level 9 MSc postgraduate students will be working with IHF into 2026 due to new registrations and roll-over to year two studies for the MSc in Loss and Bereavement/Clinical Practice. For the PCCL, IHF worked with Tusla to reserve 10 staff places for the 25/26 cohort of the Professional Certificate in Children and Loss and a class of 31 students commenced in September.

A total of five IHF scholarships were awarded this year to professionals undertaking postgraduate study in the areas of palliative care and bereavement. However, as some courses didn't run, only three were taken up. Two recipients work in palliative care settings and the remaining one in therapeutic care. They will be studying in Cork and Dublin, and Belfast.

An inaugural Alumni event took place with 41 attendees and received a Net Promoter Score of 9.1.

Five graduates of the MSc Loss and Bereavement programme presented posters at national conferences based on their dissertation. Two have been invited to publish.

The increasing number of enrolments from senior professionals in a range of healthcare backgrounds including psychiatry suggests that the reputation and reach of the MSc in Loss and Bereavement is growing.

Continuing Professional Development
During 2025 we made a concerted effort to strengthen standards in, and equity of access to, bereavement counselling through strategic training collaborations with national counselling agencies who offer free and low-cost services such as HSE NCS, Pieta, MyMind, and Community Therapy Ireland. The training achieved national coverage, including all ten health areas of Ireland. All attendees, which included counsellors and clinical coordinators, rated the training as 'excellent' or 'good'. A prevailing challenge is that many low-cost counselling agencies have budget constraints which make it difficult to access training for all counsellors. At times, agencies request shorter duration, or online training due to budgets. Our main objective is to continue to promote the best training delivery methods for achieving competence. We also advocate for standardised education about grief and bereavement in undergraduate curricula.

Our 2025 programme of online bereavement and loss workshops saw a total of 513 people attend at least one of the 19 available workshops. 97% of attendees rated the workshops as 'excellent' or 'good' and the programme achieved an overall Net Promoter Score of 70. This year we saw increased demand and added new titles including Neurodiversity and Grief and a workshop on Grieving Drug-Related Deaths.

Bereavement Support Line
The Bereavement Support Line provides a listening ear and a signposting service for any bereaved person. There was a small (3%) increase in calls handled in 2025 (1,217 Vs 1,181 in 2024): 87% were bereaved callers and a further 10% called on behalf of someone else; 23% were the spouse/partner of the deceased; 37% their adult child and 11% had multiple losses. More than half (54%) of our callers were over 50 (stated or estimated) with 68% female and 30% male; 15% (217) of all calls handled required some type of follow-up.

IHF's Bereavement Support Line has a core team of 10 volunteers, with three 'floaters' available as needed. A small snapshot of what callers to the BSL in 2025 told us: "Our conversation has helped me not be afraid to ask for help; you're the first person I've told how I really feel"

A constant challenge is to make sure that people know about the Bereavement Support Line when they need it, and to make sure that health and social care professionals can tell people about it. Our male callers have plateaued at around 30% and it is challenging to increase this, despite targeted campaigns. IHF continues to hold high standards around the recruitment pipeline

(who is accepted onto the BSL training programme). Our volunteers have always been sourced from our academic alumni, which is a limited group. An expanded recruitment process is being designed, to allow us to advertise more widely for prospective volunteers, and we are developing expanded bereavement training for these volunteers, in line with the newly lunched Bereavement Core Competence Framework.

Irish Hospice Foundation provides free resources and information relating to all of its programmes to individuals and organisations nationally. In Q4 2025, it was decided to launch a pilot project to track the reach of all IHF resources nationwide. A target date of Q1 2026 has been agreed for the first implementation of this.

Grief and Bereavement Awareness Campaigns
National Grief Awareness Week 2025 achieved its widest reach to date, distributing over 200 stand packs, 4,000 postcards, and experiencing a 300% increase in website engagement compared to 2024. Social media impressions exceeded 250,000 organically, with an additional 240,000 through paid promotion, and email outreach expanded to over 7,000 recipients. Both flagship events (Living with Loss – Public Bereavement Information Evening and Lunch & Learn: Grief in the Workplace) were highly attended and positively reviewed, with strong feedback on the quality and sensitivity of content. Living with Loss had 674 people register and 284 attended; with an additional 395 video views post event, while 'Lunch & Learn: Grief in the Workplace' had 884 people register and 423 attended. Key successes included deepened engagement from national networks, libraries, nursing homes, Garda Wellbeing Office, and engagement from eight politicians, including a request for resources from the office of An Taoiseach. Challenges centered on the high logistical demand for packs, time constraints within event formats, and being unable to meet participant requests for more tailored or extended content due to resourcing constraints. Overall, NGAW 2025 significantly expanded public awareness and engagement with grief literacy across Ireland.

National events and Local Bereavement Networks
The 7th annual National Bereavement Forum (NBF), offered as a hybrid event, was opened by Minister Dara Calleary, the Minister for Social Protection and Minister for Rural and Community Development and the Gaeltacht. With 78 participants attending on the day, and a further 135 registered for online attendance, from across healthcare, community, voluntary, statutory and private sector including hospital and hospice staff, GPs, nurses, social workers, counsellors, psychotherapists, chaplains, Gardaí and community support services. Presentations included research on drug-related deaths, on running bereavement support groups, and a number of roundtable discussions and networking fora. Attendees highlighted significant challenges in their bereavement work, including insufficient funding and staffing, limited access to training, inconsistent service availability, long waiting lists, and unclear referral pathways, alongside a need for greater public and professional awareness of grief supports.

At the NBF the Minister launched the Level 2 Competence Framework for those providing bereavement support in voluntary services across Ireland. This evidence-based framework was developed at IHF on behalf of a Bereavement Training Network and a grant received from Training Links at The Wheel. It represents a significant step in supporting standards in bereavement care and is accompanied by an eLearning course comprising five modules. To date, more than 50 organisations have engaged in the eLearning.

In 2025 the Local Bereavement Network (LBN) programme expanded its national footprint and deepened multidisciplinary collaboration, with two new networks—the Midlands and North East—joining the programme. Across the country, the networks delivered a range of grief and bereavement community engagement events, which collectively reached over 250 participants. These events were unique to the network that was hosting them and took the shape of public bereavement information evenings, community workshops, and festival-based events. Membership across the networks continued to grow, drawing participation from hospital and hospice bereavement teams, mental health services, Regional Officers for Suicide Prevention (ROSPs), family resource centers, youth organisations, suicide bereavement supports, road trauma and farming-loss NGOs, and other community partners, strengthening local referral pathways and coordinated community responses to grief.

The LBN evaluation, initiated in 2025, examines international evidence, Irish policy, bereavement network models, and current LBN structures to develop a sustainable national model for the continued sustainable development of the programme. The evaluation conducts a structured assessment of current LBNs (governance, membership, administration, funding, achievements, challenges, and changes over time) and describes how networks operate, what value they deliver, how they can be strengthened, and how IHF can best support governance, partnership, and long-term growth. Findings will inform governance and partnership structures, policy integration, funding recommendations, and the future role of IHF in coordinating LBNs, directly shaping 2026 programme development so that its expansion remains evidence based, policy aligned, sustainable, and responsive to local needs. The evaluation will also offer wider support and guidance across IHF to different departments who are currently working with networks or are planning to in the future, as well as supporting continuity in IHF engagement with network models and approaches.

Grief in the Workplace

The Grief in the Workplace programme was reconceptualised in 2024, utilising a Health Promotion framework to set out the direction of the programme in terms of advocacy and building capacity of workplace settings to provide naturally supportive environments for grieving employees. The Position Paper research increased national stakeholder engagement around the programme, including a collaboration with Healthy Ireland to have grief and loss recognised as a wellbeing area within the Healthy Ireland at Work website. It also led to a successful Lunch and Learn event run in partnership with IBEC for National Workplace Wellbeing Day reaching 250 employees at all levels and across corporate, health and community settings. In addition to this, it helped create a stronger presence for bereavement to be recognised as the significant life event that it is, and have it acknowledged as a core aspect of workplace wellbeing agendas. Demand for training continued to increase with 43 training outputs across the year reaching 1,592 employees across a range of sectors. The programme continues to be strongly reviewed with an average rating of 98% and average Net Promoter Score of 96%.

Through the GITW programme, a number of strategic engagements took place with organisations who worked with IHF in a continued partnership to address grief from a whole-organisation approach in areas such as management training, death in the event a colleague dies, coping with professional grief and policy development. These included engagements with cemetery management organisations, the Prison Service, local authorities, and health and social care bodies. This sometimes required a cross-collaboration with other IHF programmes such as the Irish Childhood Bereavement Network (ICBN) or Think Ahead. Training delivery takes a considerable amount of time, and with increased demand, a waitlist was in operation by Quarter 4 as demand exceeded internal capacity.

With increased recognition of grief as a critical workplace well-being area, it was identified at the end of 2025 that there is a need to develop a model for scalability and growth during 2026 with sufficient resourcing to complete this.

Childhood Bereavement and Irish Childhood Bereavement Network (ICBN)

Following a 2023 Irish Childhood Bereavement Network (ICBN) survey which found that only a small proportion of those supporting bereaved children had received bereavement training, ICBN developed a targeted intervention to strengthen Level 1 and Level 2 responses nationwide. In partnership with the national network of Children and Young People's Services Committees (CYPSCs), ICBN delivered a one-day, in-person programme across all 26 counties, embedding the Childhood Bereavement Care Pyramid and Standards for Supporting Bereaved Children and Young People as its core frameworks.

The training reached 584 frontline staff and volunteers, and achieved a Net Promoter Score of 94%. While well received and addressing some identified needs, it highlighted a systemic gap: bereavement training must be embedded earlier in professional education. It also exposed growing scope creep among providers, with increasing complexity of need exceeding defined competency levels and roles.

Bereaved Children's Awareness Week 2025 saw an interesting trend year-on-year, in that webinar attendance numbers reduced but the number of packs ordered increased from 35 to 200. Packs support events were held locally by organisations such as schools, hospices and hospitals. The county spread saw an increase from nine counties, all in the Republic, to 29 counties including three in Northern Ireland.

In 2025, ICBN responded to 137 complex queries concerning the welfare of bereaved children, received from concerned parents, guardians and professionals. Many callers were themselves bereaved, adding further emotional complexity to each interaction. Each query required a thoughtful, dual-focused response — supporting both the adult and the bereaved child and identifying local services to which to signpost as required — with an average call time of 29 minutes. This represents a significant time and emotional demand on limited resources.

The volume and complexity of these contacts highlight the clear need for dedicated, accessible information, resources and supports for those supporting bereaved children — providing timely guidance, reassurance and appropriate signposting, while ensuring consistent, specialist-informed responses nationwide.

Development of bereavement care in Specialist Palliative Care in Ireland

Irish Hospice Foundation was commissioned by the HSE National Palliative Care Office to implement the bereavement recommendations of the Adult Palliative Care Policy (2024) and its 2025 Implementation Plan. Commencing in July 2025, this work advances Strategic Action 4 through the development of a national, public health–aligned bereavement care model for Specialist Palliative Care (SPC) in Ireland. The model is grounded in a public health approach, informed by a systematic review, and shaped through consultation with national and international experts and stakeholders.

The project will deliver an evidence-informed framework setting out guidance on what bereavement care (pre- and post- death) should be provided, how it should be delivered, to whom, and the competence required at each level of care within SPC settings. It also includes estimating population need within a tiered model of support, assessing current capacity across SPC and the wider health and social care system, and undertaking a gap analysis to identify productivity opportunities and the resources, staffing, training, and infrastructure required for implementation. This policy-driven, state-funded initiative will translate evidence into practice by standardising and embedding bereavement support within specialist palliative care in Ireland, while offering a scalable model for strengthening bereavement services nationally and internationally.

Research, Policy and Advocacy

The Research and Policy team had a year of growth and expansion not only in the number of team members but also in activity. The new Director of Research and Policy started in April and the Monitoring and Evaluation lead joined in October.
The team has had a strong year working in various research projects collaborating with teams internally and strengthening partnerships with external organisations and experts. A detailed summary of outputs and achievements throughout 2025 for Research, Policy and Advocacy is outlined below:

Research
Research team lead projects
Some key highlights of research work that was completed include The Horizon Scan of Research Priorities and the Review of Out of Hours Models of Care which provided important information to guide the strategic activity of IHF and its teams. Reports and executive summaries have been made available and further publications and dissemination is ongoing.

Work on the development and planning of the Photovoice study, which will be a core focus for IHF as we reflect on 40 years of impact in 2026, kicked off in 2025 with strong collaborations with all teams across the organisation. A working group has been established and met several times in the past months to plan and set strong foundations and planning for this project. Photographs and statements of people at end of life will be collected to better understand their experiences and what matters to them. These will form an exhibition and additional events and outputs to integrate the celebrations of IHFs 40th anniversary. Foundational work to ensure the launch and start of contact with participants in Q1 of 2026 has been done which involved submitting for ethical approval to RCSI and staff training and seeking further funding to support this project.

Also incorporated in the activities to mark IHF's 40th anniversary, a media discourse analysis study has been commissioned to better understand how death and dying are portrayed in the Irish mainstream media and what narratives, ideologies, influences and beliefs are associated to it.

Several pieces of work were created from the National End of Life Survey (NELS) deep dive which allowed an analysis of the NELS focusing on specific elements, such as the aspects of quality of care in acute settings, the main factors contributing to participants ratings of quality of care, main issues affecting the care of older individuals at end of life and examining NELS responses to understand how they align with IHF's "The People's Charter on Death, Dying and Bereavement".
From these in-depth analyses, several tailored outputs were created aiming at expert and non-expert audiences, such as reports, summary briefs, infographics, among others which were created to promote the key findings from the survey in an accessible format that is available to the public and for presentations at national and regional network and training days informing IHFs programmes and the service providers and professionals associated/engaged in these.

Importantly, the Telling It Like It Is series – Experiences of Older People at End of Life (Alliance of Age Sector NGOs report) was also produced, with findings from the NELS. This was launched at AV room, Leinster House with over 25 TDs and Senators in attendance, strong social media support and a follow up meeting with Minister and further relevant organisations to discuss the report.

A new piece of work to examine the qualitative answers of NELS was also commissioned (work to complete in 2026 Q2) to examine the qualitative data and understand participants and carer experiences of end-of-life care in Emergency Departments.

We continue our strong commitment to develop relevant and impactful research and, with that, the work in disseminating and carrying out tailored knowledge translation activities related to these. As part of this, we have enhanced our activity in the areas of publication of peer-reviewed papers. Using the findings from the Time to Reflect report we co-authored a paper - Informing a Public Health Model for Bereavement Care in Ireland Through Learnings from COVID-19, which is in the final stages of

publication with the Journal Frontiers in Public Health. Future articles are being completed for publication earlier in the new year (Advance Care Planning models, Out of Hours Review, Horizon Scan Review of Literature).

A number of manuscripts relating to work supported by IHF were also published including:

- "Memory-making interventions for children with life-threatening or life-limiting conditions and their families: A systematic review of evidence and implications for practice" (in Palliative Medicine, 2025)
- "A Qualitative Study on the Economic Impact of Experiencing Family Bereavement in Ireland" (in OMEGA - Journal of Death and Dying, 2025)

We have also had strong representation in professional and academic/scientific events sharing our work with poster and oral presentations (SPHeRE 11th Annual Conference, 17th Kaleidoscope International Palliative Care Conference, HSE Integrated Healthcare Conference 2025, Dovida Innovation in Home Support Conference 2025) and submission of abstracts to upcoming national and international events of interest (such as the Irish Association for Palliative Care and European Association for Palliative Care).

As part of the capacity building for research in the organisation, the team has liaised with several academic teaching organisations to support research collaborations through internships or provision of postgraduate research projects of relevance to IHF to be completed by the students, in collaboration and with guidance from IHF (e.g. UCD Social Sciences undergraduate internship programme, UCC School of Public Health Masters in Public Health programme, RCSI HRB Research Summer School, UCC School of Business Postgraduate SATLE-funded programme for volunteering and sustainable citizenship).

Internal collaborations and input into programmes and projects

- The research team has also collaborated and provided support and input into a variety of projects ongoing in other IHF departments:
- The Caru evaluation programme continues (it is a three-year programme that will continue through 2026), and a baseline and interim report, which informed adaptations to the delivery of key Caru learning components has been released. The research team, together with healthcare team have work in close collaboration with the UCD commissioned team to support the success and relevance of the ongoing work.
- The Nurses for Night Care Evaluation, which IHF have jointly commissioned with the Irish Cancer Society (ICS), was completed with its final report released to the relevant parties in early December.
- The evaluation of Local Bereavement Networks (in collaboration with the Bereavement team) was completed with relevant findings for the Bereavement Networks and wider Networks present across IHF.
- The Development of a Bereavement Care model for families and individuals with SPC needs was launched by the Bereavement Team and, in collaboration with Wendy Lichtenthal (University of Miami), it will be completed in 2026.
- The Practical Language & Phrases for Medical Interns (part of Hospice Friendly Hospitals education and training programme) has been launched and will be completed in 2026.

External collaborations:

We continued to collaborate in projects such as ECHPI – Evidence for Children's Palliative Care in Ireland and the CO-DECIDE Study (Co-production of a decision-making framework for planning the place of end-of-life care for children, young people and their families on the island of Ireland).

ENCIRCLE fully-funded by IHF (a pilot for implementation of a Future Care Plan system) has submitted its preliminary findings report and work is ongoing for a final report incorporating the data collected from staff, units and patients/families with an FCP, will be completed in Q2 of 2026.

Through a partnership with UCD (Monika Pilch) and review and of Mapping the Landscape of Advance Care Planning (ACP) reconceptualised in Ireland: Barriers, Opportunities, and Unmet Needs was completed with important insights into the barriers and facilitators to ACP. Work is ongoing on two scientific papers and further outputs to disseminate the relevant learnings from this work.

We collaborated in the successful 'CO-PRIME' grant application (€1m) to the HRB, led by the National Suicide Research Foundation, to establish an all-island Collaborative Research Network in Mental Health.

Advocacy

A priority activity for the team in the latter part of the year has been the development of an Advocacy Strategy for IHF. Following a tender process, the work is being undertaken by consultant Kathleen O'Meara. Initial meetings and workshops with staff and a working group have taken place and the final stages of the work should be completed in Q1 of 2026. This will be an important work strategically to inform the positioning and efforts of the organisation allowing it to focus on specific priority areas in the areas of Death, Dying and Bereavement in Ireland.

Our advocacy and policy work continued to build strong relationships and expand the reach of IHF in political and healthcare sectors. In 2025, IHF made 15 contributions to a range of areas covered by submissions including guidelines related to the delivery of end-of-life care in the home and nursing home setting, impacts of bereavement from specific perspectives e.g. coroner process and suicide postvention, HIQA guidance on data collection and key Government Strategy documents for specific population groups. Of these submissions, three were published and one noted our points. Two of the more significant references related to: Findings from the Department of Health Public Consultation Survey to Inform Ireland's New Suicide Reduction Strategy - mentions the lack of bereavement supports (due to underfunding) and the need for an emphasis on greater support for individuals bereaved by suicide.

Department of Justice Consultation on Reform of the Coroner Service – noted the importance of delivering bereavement supports and in particular, our recommendation that these supports should be informed by the Adult Bereavement Care Pyramid.

Library

The Library Manager also continued to support the MSc Loss and Bereavement/Clinical Practice and the Professional Certificate in Children and Loss (PCCL) students through the use and search of relevant literature with the library resources. This included work with the education team to provide and maintain resources for our current and former students, as well as providing an in-person and online sessions with students regarding literature searches, reviews and databases. The expansion and optimisation of Zotero, our online digital repository and citation manager, has also continued with support for its use provided through one-on-one sessions or workshops. This is now more widely used by both students and staff.

As part of the research team, the Library Manager has also worked to support and collaborate in relevant projects through reviewing and sourcing of literature. Support towards the dissemination and visibility of the research work has also been provided by development of an authorship guideline and consistent uploading of relevant outputs to open access databases such as Lenus.

Monitoring and Evaluation

The Monitoring and Evaluation Lead has worked closely with the Director of Research and Policy, SMT and the CEO to develop a framework for consistency in measurables for the reporting of activities associated with IHF's strategy and related business plan for 2026.

The planning and development of evaluation programmes for further elements of Hospice Friendly Hospitals and Think Ahead have also started.

Public Engagement

Public Engagement continued on the Healthcare team, with a main focus being to increase capacity for internal and external stakeholders' knowledge on the Think Ahead programme. A summary of outputs and achievements throughout 2025 for Public Engagement is outlined as follows:

- Think Ahead continued to be folded into a variety of IHF networks and programmes. A key achievement of Public Engagement in 2025 was to support the three Caru networks which focused on Advance Care Planning. Public Engagement team liaised with the Decision Support Service and the HSE National Office on Human Rights and Equality Policy to bring relevant, senior speakers to the three network events. Public Engagement also presented on key KPIs and policies that nursing homes could implement as a next stage of advance care planning in those settings.

- Accessibility remains an important aspect of Public Engagement. Following on the working arrangement with the Decision Support Service in 2024, eight Putting Your House in Order events, across four counties, linking target audiences with information on Think Ahead as well as Enduring Power of Attorney in their own communities. Additionally, a four-part webinar series on how to plan for the future, including both those documents, were recorded in spring 2025 and have been viewed over 1,000 times.

- Public Engagement continued the distribution of Think Ahead Planning Pack throughout 2025, and the education of the public and professionals on advance care planning. 13,150 planning packs were distributed in 2025 through traditional sales, targeted campaigns, events and IHF network pathways. While downloads can't be perfectly counted, there were 6,300 clicks on the Think Ahead Planning Pack pdf documents in 2025.

- Think Ahead remains limited by a small team, with particular attention on the numbers of requests for training. Due to this, the Education panel pilot included Think Ahead in the train-the-trainer pilot in 2025.This pilot was successful and the recommendations were approved to go forward under Education in 2026. This will allow panelists from around the country to be trained in Think Ahead workshop delivery.

- Supported by the Research and Advocacy team, Public Engagement contributed significantly toward the IHF-funded UCD-led research "Mapping the Landscape of Advance Care Planning in Ireland: Barriers, Opportunities, and Unmet Needs." This vital piece of research developed a novel inclusiveness scale for scoring resources against inclusion criteria, undertook qualitative interviews, and identified key areas for Advance Care Planning's growth in Ireland.

- Think Ahead continued to provide professional trainings, including ACP trainings to national organisations and specialist HSE departments. Organisational partners will explore community-supported Advance Care Planning in 2026, and communities will be further supported through the panel development.

Arts and Cultural Engagement

Through 2025 the Arts and Cultural Engagement programme used arts and creative practices to encourage conversations about dying, death, grief and loss in a range of ways, including listening, prototyping, piloting and embedding activity and approach through partnership. It did this internally across IHF departments and externally with collaborators.

Local Authority Projects

Following funding from Creative Ireland, IHF's Arts & Cultural Engagement team were involved in five pilot projects led by local authorities across Ireland, co-developing three of the programmes and consulting on two others.
Co-development and delivery was done in partnership with the following projects:
Cavan/Fermanagh: The Art of Life project used creativity to encourage advance care planning with multiple communities on either side of the border
Mayo/Roscommon: Care and Creativity in Context artists provided accompaniment at end of life for people in hospices, residential care or at home in rural areas
Cork City Council: RoamCork reduced the enduring impact of the pandemic on isolated adults and young people in Pobal and SlainteCare designated areas of need

The projects have led to multiple outputs and outcomes, including:

Training programmes in all areas for artist-facilitators and council representatives were produced by collaboration between IHF teams led by Arts & Cultural Engagement, supported by eLearning, GITW, Think Ahead, Bereavement Support line
43 artists trained across five counties went on to design and deliver creative programs leading over 250 workshops, tailored for local engagement, making thousands of conversations possible.

Creativity made difficult conversations possible for rural women's groups, regular users of mental health services, school age children, families utilising hospices, people in residential care, and people at home at the end of their life.
Death Positive Libraries, workshops for hospital staff, improvements to mortuaries, new art in residential care, training modules and handbooks were all outputs.

Creative projects connected multiple agencies: State, HSE, NGO, through practical local collaboration. Temporary projects setting precedent for enduring system change processes. Grief awareness and Grief literacy increased in all participants.
Sharing of IHF resources continues through these local authority-led networks.

An RCSI-led SROI analysis of the Cavan project reports a €5.45 return for each €1 invested.

Additionally, the Did I Ever Tell You project across Kildare, Offaly and Westmeath replicated the artist in residence in acute care project model developed by IHF's Arts & Cultural Engagement team in Kilkenny in 2023. It employed a graduate from our training program as lead artist. This has been so successful it has been extended for a further year and IHF provided a foreword for a final publication. The artist, John Conway, has been invited to present at the Hospice Friendly Hospitals symposium in April 2026.

The success of these projects has led to the development of a set of proposals for future projects as Creative Ireland has released details of funding to be released in 2026. The Arts & Cultural Engagement team is co-developing projects with a range of local authorities across Ireland on a range of activities aligned with the strategic priorities of Irish Hospice Foundation.

Training

Bereavement and Grief Training programme

Irish Hospice Foundation developed the Arts and Culture Bereavement and Grief training course. It explores the many roles of arts and culture in contemporary dying, grief, and bereavement. Targeted at professionals and volunteers in the arts, culture or health sectors who support, or are interested in supporting, people of all ages experiencing dying, death, grief, it is designed to raise awareness and understanding, whilst providing an introduction to basic skills. It was developed in association with staff from Helium Arts, Royal College of Surgeons in Ireland (RSCI), LauraLynn Children's Hospice, St Francis Hospice, Irish Association of Creative Arts Therapists (ICAT), SoloSirens, and Réalta (the national arts and health development agency).

The course was delivered in October 2025 over two weekends and three evenings and was attended by 15 paid participants. Participants came from a wide range of backgrounds, including social workers, youth workers, therapists and medical professionals. Evaluation from attendees was universally high and a reservation list for a 2026 course has already commenced. Arts and Cultural Engagement is working with the Education team to investigate accreditation opportunities for future course delivery.

Compassionate Community

Having contributed to the All-Ireland Institute of Hospice & Palliative Care position paper on Compassionate Communities, the IHF Arts & Cultural Engagement team, in collaboration with the Public Engagement lead for Healthcare, have been hosting community meetings in Cork City to explore how a grief-literate compassionate community, where local community reduces the burden on palliative care services, could work in real life.
Commencing in October 2025 this work has identified formal and informal experts, mapped understanding and assets and is working towards showcasing at a Lifelong Learning event. It has two guiding questions:

- How do people gain the awareness, confidence and qualities to support a dying neighbour
- What supports those working in the grief and bereavement sector not in healthcare

Reports and outcomes will be available in May 2026.

Marketing and Communications

Marketing and Communications continue to support all aspects of IHF activity, from creating opportunities for thought leadership for the organisation to driving awareness of IHF's programmes and initiatives across all departments. This is achieved through a range of activities including digital content and printed materials to support campaigns, driving awareness of the Bereavement Support Line (BSL) and Information and Support Line with advertising and PR campaigns, including a high-profile commuter advertising and digital campaign for BSL in December 2025. The team also worked on student recruitment initiatives for education courses and workshop recruitment, as well as all social and web content development to drive brand awareness, thought leadership, PR and media opportunities. IHF websites play a crucial role in communicating all aspects of organisational work so optimising the user experience on hospicefoundaton.ie and Caru.ie websites is a key objective. As part of our digital infrastructure upgrade in 2025, we undertook extensive work on improvements to navigation and customer experience in our digital space. This work will continue in 2026.

A detailed summary of outputs and achievements throughout 2025 for Marketing and Communications is outlined below:

Supporting key IHF activities and events in 2025:

- National Grief Awareness Week - delivering content/branding, digital campaign activity and media relations activity leading to high profile media placements
- Launch of IHF's Strategy 2025-2030, Every Death Matters: Transforming Dying, Death and Bereavement - supporting with the development and publication of the key strategy document, supporting in the launch event, digital activities and media relations leading to high profile media placements
- Preparation for the 40th Anniversary in 2026 with the development of visual and digital assets
- Digital Infrastructure programme – In 2025 the team worked on a programme to rationalise and secure the back-end digital infrastructure of IHF's websites and domains, upgrading site hosting facilities and centralising domain hosting. This was a complex and intensive project that was successfully completed with minimal downtime or disruption to services.

Media Coverage

Media coverage throughout 2025 was strong, with coverage across local, regional, and national media outlets with a focus on securing high profile coverage.
Irish Hospice Foundation had a total of 1,341 media mentions in 2025 a 47% increase on 2024's performance which had 911 media mentions. This broke down as 486 web, 418 press, and 435 radio/broadcast and two TV features.
Some media highlights from 2025 include:

- January: extensive coverage for National Grief Awareness week, including high profile national media interviews on Newstalk, in the Irish Times and Irish Independent and high-profile online video features in the Sunday World.
- Focus for our Final Journeys Paediatric programme in medical media in Q1 Including the Irish Medical Times, the Medical Independent and in mainstream media in the Daily Mail.
- In May, launch of Dying Well at Home Resources resulted in 24 syndicated regional radio interviews and two print media mentions.
- IHF's Strategy launch in May resulted in several high-profile media placements, including an Op-Ed in the Irish Independent, a Morning Ireland Interview by CEO Paula O'Reilly on the day of launch and a Newstalk Radio soundbite covering the launch.
- In November, the Never Forgotten Nightwalk fundraising initiative achieved extensive media coverage with national print coverage in the Irish Times, Irish Independent and Daily Mail and regional print and radio mentions across Ireland.
- December: our press release on navigating grief at Christmas time was featured in Image magazine, the Irish Times, Irish Medical Times and a host of regional print, online and radio sources.

IHF Digital

Website:

2025 was another year of good performance for the IHF website. In total, there were 105,000 website users for the year, compared to 2024's 90,000, an increase of 16.7%. Of this total, 95,000 were new users and 21,000 returning users, with many of those new users converting to returning visitors as the year went on. Respectively, this is an increase of 14.5% and 233% compared to 2024. Returning users are particularly important for non-profits, generally indicating loyalty among the digital audience. Our returning user rate is up from 6.7% in 2024 to 19.9% in 2025.

The top five most visited pages on the IHF website were the IHF home page, the Fundraising campaign page for Plant a Sunflower in Memory this Mother's Day, the Get my Think Ahead Planning Pack page, the I Want to Think Ahead page, and the product page for the Think Ahead Planning Pack. We boasted a higher overall engagement rate across the site with 57.6% - an increase of 2.1% compared to 2024, with these individual pages all indicating higher engagement rates and key event activity compared to 2024.

2025 was also the first year we were able to track a full annual capture for our nursing homes programme website, Caru.ie. Tracking was launched on the site in 2024, so metrics were less detailed. In total, Caru.ie had over 4,000 users, with an impressive Returning User Rate of 21%. One of the key aspects of the site, was a newly added Participant Resources Page, which centralised useful resources for Caru Groups. This has resulted in the very healthy Engagement Rate of 61.6% and event activity of 47,000 events.

Social Media

In 2025 Irish Hospice Foundation made the decision to cease posting on the social media platform X (formerly Twitter) due to concerns that the platform's operation and delivery was no longer in alignment with IHF's organisational values. We transitioned our social media microblogging activity to the platform Bluesky. Our presence on Bluesky is still very much in its infancy, and we are working towards building our presence from the current number of 256 followers. We are working to increase our reach and engagement on this platform throughout 2026 and beyond.

Total combined followers across the IHF Meta and LinkedIn in 2025 were 59,597, up 13.1% from 2024 – Facebook: 29,937, up 8.1% from 2024, LinkedIn: 13,534, up 15.5% from 2024, and Instagram: 9,486, up 28.2% from 2024. Continuing the trend of YoY growth from 2023.

Across social channels in 2025, there was over 4.4 million post impressions and over 43,000 post reactions. This is down 84% and 76% from 2024. This is due to some of the viral posts that occurred in 2024, which significantly increased impressions and reactions across Meta.

We also noted continued growth within impressions and followers on the Caru social channels, with an increase of 52% among post impressions compared to 2024, and a 47% increase in followers - see above.

E-Newsletter:
In 2024 a quarterly newsletter called IHF News was launched. The first issue was circulated in January 2024 to a base of 1,000 subscribers which grew steadily throughout the year to 6,000 by the December 2024 issue.
In 2025, subscribers increased to more than 7,000, and the team implemented a new sign-up form on the IHF website that is integrated with Mailchimp. Since its implementation, 425 people have used it to sign up for IHF News, which is roughly two new subscribers per day.
In 2025, we finished the year with overall Open Rate of 30.3% (industry benchmark 40%), Click Rate of 9.8% (industry benchmark 3.27%), Click Rate of 3% (industry benchmark 3%) and Unsubscribe Rate of 0.7% (industry benchmark 0.2%).

Fundraising

In 2025, IHF was overwhelmed to witness an incredible out-pouring of support resulting in our most successful fundraising result to date with €5.1 million net income reached, representing a 40% increase on 2024 results. This outcome reflects not just the generosity of our supporters, but also their belief in the value of our work and commitment to supporting us to continue to offer end of life and bereavement services that touch the lives of thousands of individuals and families across Ireland annually.

We continue to rely on voluntary donations and fundraising for the majority of IHF's annual funding needs. In 2025, 65% of our funding came from our wonderful community of donors and fundraisers, who we remain eternally grateful to and without whom we simply could not continue to deliver our broad range of services nationwide.

Our fundraising team was privileged to work with our donors and supporters again this year, and we are always proud to see IHF benefit from a wide range of impactful partnerships, friendships, and collaborations that ensure much-needed funds can continue to be raised in a variety of ways. A focus in 2025 was reviewing and evaluating current income streams, as we developed our Fundraising Strategy, which will be key to achieving sustainable income growth to support IHF Strategy implementation to 2030.

We are also grateful to our statutory funders, with whom we continue to work in partnership on key programme areas across Arts and Culture, Healthcare, and Bereavement.

2025 Fundraising highlights are outlined briefly below:

Individual Giving and Donations
Individual giving and donations continued to be the bedrock of our fundraising, with combined income streams contributing 34% of total fundraising in 2025. We are grateful to our generous donor base and it is heartening to see strong public support continue for our work in the form of donations and engagement in our 'In Memory' fundraising campaigns, particularly Mothers' Day, which saw thousands of people share photographs of loved ones online and plant sunflowers in remembrance.

Regular Donors
We are proud to report that, despite ongoing cost-of-living challenges, in 2025 our loyal community of monthly donors grew for the first year since 2019, with 561 regular donors also opting to increase their monthly gift to us. This is testament to our regular donors' commitment to offering ongoing support for our work and we convey heartfelt appreciation to each and every one of our 8,000 regular supporters. Your loyal support ensures we can be there when people need us most and enables us to plan and sustain our work into the future with confidence.

Tax Refunds
In IHF, we continually work to maximise both the value and impact from our generous donors' contributions by submitting annual tax refund claims to Revenue and, in 2025 we received a record-breaking response to our redesigned Tax Back campaign, which generated an additional €244k in funding for our work. Our sincere thanks to all our donors who not only contributed €250 or more over the past year but also continue to submit their CHY3 forms to enable us to further expand our impact with their support.

Direct Mail and Donor Newsletters
Direct mail campaigns, particularly seasonal and special project appeals, continue to resonate with our supporters and, despite mounting inflationary challenges through 2025, generated net income of €139k, 50% ahead of target with ongoing strong response rates demonstrating the deep connection our donors feel to our cause. We are always overwhelmed by the generous response we receive from our loyal donor base and proud to deliver our fundraising newsletter "Your Irish Hospice Foundation", which connects our donors to the work we do, highlighting the impact we can achieve thanks to their support.

Legacy Giving
Leaving a gift to IHF in your will is a profound gesture that ensures we can continue to support people facing end-of-life and bereavement today, as well as develop services in response to future challenges. Over the course of 2025, we were touched to receive a total of 14 legacy donations, including two transformational gifts and many smaller, but equally appreciated, bequests worth a combined value of €1.96 million, representing 38% of total fundraising income. To all the families and friends of those who left a legacy to IHF in 2025 - we are so very grateful. In 2026, we will continue to promote our legacy programme, as we mark 40 years of impact and highlight anticipated stark growth in need that a legacy gift will enable us to plan support for generations to come.

Summer Raffle
Once again, we were grateful to receive a positive response to our annual raffle appeal, and we convey our sincere thanks to everyone who sold or bought tickets. We particularly appreciate support received from Londis, and other raffle sponsors, who donated prizes, as well as the pro bono support received from our friends at DLA Piper, who assist us with securing our annual raffle license.

Overseas Events
Summer 2025 saw 45 intrepid cyclists take on the IHF Munich to Milan Cycle Challenge, committing to raising significant funds for our work, as well as completing a challenging 500km route across five countries in five days. It was a most memorable week, and we are incredibly grateful to all our participants and their supporter networks, as well as our cycle challenge jersey sponsor, Elis Ireland.

In Autumn 2025, 26 of our amazing supporters took on the IHF Camino Challenge, raising funds and walking over 115km along the Camino French Way, from Sarria to Santiago. We want to acknowledge the efforts of all our Camino participants, as well as their friends and family who supported their fundraising, as well as the longstanding support we receive annually towards this event from our good friends in Ramblers Way.

Events
We ran successful digital "100 Miles Challenges" in March and October 2025, encouraging people to register and raise funds by walking 100 miles in a month. We incorporated a new corporate element to this established digital fundraiser in October. Thousands of people, and over 40 corporate teams, responded to join our virtual group and share their progress as they raised funds with support from friends, family, community, and colleagues. We were overwhelmed by the incredible efforts we saw and convey our gratitude to everyone who took on our challenge and/or shared colourful and encouraging photographs and stories of motivation.

We had another busy community fundraising calendar through 2025, with people kindly joining our appeals, organising their own fundraisers (coffee mornings, charity lunches, etc.) or supporting a fundraising event organised on our behalf (marathons,

fun runs, cycles, etc.). IHF's "Community Champions" are an absolutely wonderful group of people and, in 2025, we saw two supporters take on the Paris2Nice Cycle, raising significant funds and awareness for our work. Other highlights include the Dublin Choral Festival, bringing together choirs from across the US for a night to remember in St. Patrick's Cathedral, Dublin, and Tom Horan's Summer Country Music 'Hoe Down'. Together our community fundraisers raise important income and connect us to local communities nationally. We thank everyone that lunched, drove, sky dived, trekked, danced, sang, cycled, ran, baked, planted and had some fun raising funds for IHF, as well as all those who helped them along the way.

Corporate Giving
Our ongoing partnership with Londis continued to grow from strength to strength in 2025. We simply could not be more grateful to Londis for their incredible commitment to supporting IHF's work and it has been wonderful to see staff from across Londis' retail store network's enthusiastic engagement in a range of fundraising initiatives, including Londis second annual in-store IHF Coffee Morning in October 2025 and also providing significant contributions from sales of Londis own brand products. We also value and appreciate Londis' generous sponsorship provided through 2025 for our In Memory Mothers' Day and Fathers' Day campaigns, National Summer Raffle, Never Forgotten Night Walk, and Light a candle In Memory campaign. We were proud to report back on the impact from our partnership at the Londis / BWG Group ESG Conference in September and look forward to our third year of this impactful partnership in 2026.

Other supportive corporate partners from 2025, who donated towards our work, raised funds through staff initiatives, shared their skills and knowledge, provided pro-bono or sponsorship support, or took part in IHF events and challenges include; EI Electronics, Smurfit Westrock, Siro, Elis Ireland, KDA Accountants, Fanagans, Medray, Vodafone, Homefire, Irish Urns and Memorial Trees, FFH Management, Frank Keane Motors, Kevin Keogh Crane Hire, SK Biotek Ireland, CSG Audit Advisory and Tax, Amazon and our good friends at DLA Piper.

Trusts and Foundations
Trusts and Foundations provide vital grants to expand and amplify our impact, and 2025 was no different, with funding gratefully received from Pobal, HSE National Lottery, Hospital Saturday Fund, and the Wheels Training Links programme . Longer term grant funding is of particular importance to enable us to sustain and strategically grow IHF services, while we plan future development. For this reason, we were most appreciative to receive significant uplifts in multi-annual strategic funding support from our valued longstanding philanthropic supporters at the JP McManus Foundation and PCM Foundation. In 2026, we will focus on strengthening relationships with our philanthropic funders, such as the Community Foundation of Ireland, Edmund Rice Trust, and Rethink, as well as many others.

Retail
Our biggest revenue for retail fundraising came from sales of IHF branded Christmas cards again this year, which we are proud to be able to offer with the ongoing support from our long-standing partner, Watermark, who also generously produce all IHF sympathy, blank and thank you cards.

We were grateful to receive royalties from a reimagining of "Peter and the Wolf" by Gavin Friday, Bono, and DK books in 2025 and we look forward to reflecting on the impact of this unique and impactful project as part of our 40th Anniversary plans, as well as continuing to explore ways to reach new audiences and continue to raise vital funds for and awareness of IHF's work.

Rosabel's Rooms
We continue to gratefully receive donations and support for Rosabel's Rooms, which supports families coming to terms with the loss of a child. This programme relies on tireless community fundraising efforts, driven by Suzanne McClean and Gary Monroe in Galway. Our biggest fundraising event of 2025 was "Racing for Rosabel" as part of Galway Races and we extend our heartfelt thanks to everyone who attended, donated prizes or offered generous sponsorship.

People and Culture
As part of our ESG Commitment Framework, we delivered our inaugural IHF Green Week and launched the organisation's first Transition Year (TY) Programme, strengthening our commitment to sustainability, community engagement and staff wellbeing. Green Week, organised by the ESG Group (Green Team), promoted sustainable practices across the organisation. The initiative included daily sustainability tips shared with staff, a sustainability talk delivered by the Sustainable Life School, and a Clothes Swap event. In addition, IHF employees volunteered to plant trees in partnership with Irish Memorial Trees, supporting our wider environmental and fundraising partnership.

From 3–6 March 2025, IHF welcomed seven students from Mount Carmel Secondary School for our first Transition Year Programme. Developed by a cross-departmental TY Working Group, the programme introduced students to the work of IHF

through information sessions, hands-on activities with the Fundraising team—including preparing Mother's Day gift packs—and a career Q&A session. The week concluded with student presentations based on a project they had developed.

Supporting staff wellbeing remains a key organisational priority. In late 2025, we established a Wellbeing Group comprising six employees from across the organisation. The group will lead the development of a staff wellbeing strategy, informed by findings from the most recent staff survey and aligned with our Strategic Plan 2025–2030.

In recognition of our commitment to our people, Irish Hospice Foundation was shortlisted for the Employer Excellence Award at the Charities Institute Ireland Charity Excellence Awards 2025.

BUSINESS REVIEW AND FINANCIAL RESULTS

Overall, Irish Hospice Foundation recorded a net surplus for the year of €767,646 and is impacted significantly by the level of legacy income received. The directors note that the recurring income and expenditure account for the year should be considered in the context of the level of unrestricted funds, cash and investments. Excluding legacy income, the expenditure on Charitable Activities undertaken by the Company was in excess of net income received, and this is planned to continue in 2026, so as to utilise the Company's surplus reserves in an appropriate manner. The directors note that although it is appropriate to reduce the Company's reserves in this way for a period of time, the intention in the medium term is to match expenditure and income. A number of programmes are fixed term in duration, which will allow activities to be aligned to income levels.

Total income shows an increase of 18% over the prior year with donations and legacies increasing by 55.8% due to the high level of legacy income received in 2025. Grant income was consistent year on year with Other Fundraising income showing a 9.4% decrease primarily due to a challenging year in the area of virtual events. Education, training and other income decreased by 34.3% due to the inclusion of participant fees at the European Grief Conference hosted by IHF in 2024 income. The significant increase in investment income is attributable to funds invested in December 2024.

Total expenditure is consistent year on year with a slight increase of 1.17% on 2024. Within this, Education, Training and Bereavement shows a 9.9% reduction on 2024 due to the inclusion of costs associated with hosting the European Grief Conference in 2024. Public Engagement shows a 25.1% increase over 2024 primarily due to the expansion of the Research function.

Results for the Year

The results for the year and the balance sheet are set out on page 30 and 31.

Reserves, Reserves Policy and Financial Position

At the year end the Company had net current assets of €6,495,479 (2024: €3,359,423). The net funds of the Company increased by €767,646 (2024: decreased by €461,723) due to the significant level of legacy income received in 2025 as offset by investment in programmes and support services across the Company. Of the net funds at 31st December 2025 of €6,566,871, €296,764 is attributable to restricted funds (2024: €5,799,225 total funds, €661,239 restricted funds).

The IHF's unrestricted reserves at the end of the year were €6,270,107 and represents funds which are available for the general purposes of the IHF. The Company's reserve policy requires to hold a minimum of the equivalent of six month's unrestricted expenditure plus an additional €250,000 to manage cash-flow requirements within any given year in general unrestricted reserves. Based on 2025, the minimum level required in general unrestricted reserves is €2,569,122. The Audit, Risk and Finance Committee (ARFC) has considered the reserves level and has agreed that it is adequate for current purposes (including the committed investment in core support services for IHF and in the National Nursing Home Programme) and is in line with the reserves policy of the Company. In addition, it is intended during 2026 to identify programmes and initiatives from the Strategic Plan 2025-2030 and to designate funds received from legacies during 2025 to these identified activities. As part of the Company's Reserve Policy the ARFC have committed to carry out an annual review to ensure the policy continues to reflect the most up to date requirements of IHF.

Investment Policy

The Company takes a prudent approach to any investments with cash reserves invested in fixed term deposits of less than twenty-four month's maturity. Capital volatility is not permitted and, as such, reserves are not invested in securities, commodities or other instruments carrying capital risk and are held in Euros to avoid currency risk. Reserves are at all times invested in at least two reputable financial institutions with at least an upper medium grade credit rating, subject to a maximum exposure of 75% of the total reserves balance per institution. In December 2024 IHF invested €3.4M in range of fixed term deposits which contributed to €100k deposit interest being reflected in the results for the year ended 31st December 2025.

PLANS FOR FUTURE PERIODS

2026 will seek to further deliver on the ambition of the new strategy by implementing core activities identified in the strategic implementation plan. In addition, IHF celebrates its 40th anniversary in 2026 and we will utilise this landmark event to amplify the work of IHF across all three strategic priorities: 1) Conversations on Death, 2) End of life & Dying 3) Bereavement & Grief. In addition, we recognised in our new strategic plan the importance of measuring and evaluating the impact of our work and how we can use this knowledge to inform decisions on stopping, starting and scaling programs. This will be a key focus for the organisation.

Irish Hospice Foundation will seek to focus on developing the following areas:

- To utilise the 40th anniversary to leverage and expand national conversation on dying, death and bereavement. An events strategy has been created to implement National and community public engagement events as well as a year long research project collating the lived experience of people with life limiting conditions and their families.
- To establish and implement the next steps for IHF following the final report of the Nurses for Night Care evaluation.
- To commence an evaluation of a Hospice Friendly Hospital program (celebrates a 20-year anniversary in 2027).
- To develop the 3-year business proposal for the Grief in the Workplace programme to allow for scale and greater reach.
- To complete the Specialist Palliative Care (SPC) Bereavement Project by end of 2026 with final report to include recommendations for service provision and work force planning for bereavement care in SPC
- To commence on delivering a roadmap to deliver on the required revenue to fund the strategic plan 2025-2030
- To enhance advocacy, reach and leading or contributing (support, partner, follow) to relevant dying, death and bereavement issues.
- To develop the establishment of shared high level KPIs to ensure organisational wide monitoring of activities, through available data / metrics, and evaluating for impact.

In January 2026 IHF signed a 20 year lease on a new office premises on Stephen's Street and anticipate to be in situ at the beginning of Quarter 4, 2026.

ACCOUNTING RECORDS

To ensure that proper books and 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 books and records are kept at Morrison Chambers, Nassau Street, Dublin 2.

POLICITAL DONATIONS

The charity did not make any political donations during the year.

STATEMENT ON RELEVANT AUDIT INFORMATION

In accordance with Section 330 of the Companies Act 2014:

- so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware; and
- each Director has taken all steps that he or she ought to have taken as a Director in order to make himself or herself aware of the relevant audit information and to establish that the auditor is aware of that information.

Directors' Report
for the year ended 31st December 2025

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) and the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1st January 2019. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date and of the net income or expenditure of the Company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make 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 Company will continue in business.

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

AUDITORS

The auditors, Forvis Mazars, Chartered Accountants and Statutory Audit Firm, will continue in office in accordance with Section 383(2) of the Companies Act 2014.

ON BEHALF OF THE BOARD

Jean Callanan **Colm O'Sé**

Date: 26/5/26

Independent auditor's report to the members of the Irish Hospice Foundation

Report on the audit of the financial statements

Opinion

We have audited the financial statements of the Irish Hospice Foundation ('the Charity'), for the year ended 31 December 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the Charity financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion, the accompanying 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 result for the year then ended;
- have been properly prepared in accordance with FRS 102; 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 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 we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- 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.

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.

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 27, 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 management determines 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 management either intends to liquidate the Charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This 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.



Aedín Morkan
for and on behalf of Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2

Date: 27 May 2026

The Irish Hospice Foundation

Statement of Financial Activities (including income and expenditure account) for the financial year ended 31st December 2025

	Notes	2025 € Unrestricted Funds	2025 € Restricted Funds	2025 € Total Funds	2024 € Total Funds
Income	4				
Income from Donations and Legacies:					
Donations		2,446,628	149,511	2,596,139	2,700,545
Legacies		1,978,616	-	1,978,616	236,673
		4,425,244	149,511	4,574,755	2,937,218
Income from Charitable Activities:					
Grants		36,674	2,466,469	2,503,143	2,621,146
Income from Other Trading Activities:					
Other Fundraising Income		902,317	236,530	1,138,847	1,246,612
Education, Training and Other Income		346,106	2,000	348,106	529,937
		1,248,423	238,530	1,486,953	1,776,549
Investment Income		100,034	-	100,034	9,451
Total Income		5,810,375	2,854,510	8,664,885	7,344,364
Expenditure					
Costs of Raising Funds:					
Fundraising Costs	5	(1,455,181)	(150,877)	(1,606,058)	(1,486,306)
Expenditure on Charitable Activities:					
Healthcare Programmes	6	(1,169,427)	(2,782,282)	(3,951,709)	(4,044,055)
Education, Training and Bereavement	7	(1,111,072)	(198,217)	(1,309,289)	(1,452,558)
Public Engagement	8	(942,574)	(87,609)	(1,030,183)	(823,168)
		(3,223,073)	(3,068,108)	(6,291,181)	(6,319,781)
Total Expenditure		(4,678,254)	(3,218,985)	(7,897,239)	(7,806,087)
Net Income/(Expenditure)and net movement in funds for the year		**1,132,121**	**(364,475)**	**767,646**	**(461,723)**
Fund balances at beginning of year	14	**5,137,986**	**661,239**	**5,799,225**	**6,260,948**
Fund balances at end of year	14	**6,270,107**	**296,764**	**6,566,871**	**5,799,225**

There are no recognised gains or losses other than the income and expenditure as stated above for the two financial years.

All income and expenditure derive from continuing activities.

The notes on pages 34 to 47 form part of these financial statements.

The Irish Hospice Foundation

Balance Sheet
as at 31st December 2025

	Notes	€	2025 €	€	2024 €
Fixed Assets					
Tangible Assets	17		71,392		62,283
Investments	19		-		2,377,519
Current Assets					
Debtors	18	675,158		395,765	
Investments	19	3,413,856		1,000,000	
Cash at bank and in hand		3,248,147		2,669,172	
		7,337,161		4,064,937	
Creditors: Amounts falling due within one year	20	(573,438)		(437,270)	
Dilapidations Provision	21	(268,244)		(268,244)	
Net Current Assets			6,495,479		3,359,423
Total Assets less Current Liabilities			6,566,871		5,799,225
Reserves and Funds					
Restricted funds	14		296,764		661,239
Unrestricted funds	14		6,270,107		5,137,986
			6,566,871		5,799,225

The notes on pages 34 to 47 form part of these financial statements.

The financial statements were approved by the Board on 26th May 2026 and signed on its behalf by

Jean Callanan **Colm O'Sé**

Date: 26/5/26

The Irish Hospice Foundation

Statement of Cash Flows
for the financial year ended 31st December 2025

	Notes	2025 €	2024 €
Cashflows from Operating Activities	23	604,095	(526,735)
Cashflows from Investing Activities			
Deposit Interest		64,832	6,551
Net Movement in Investments		(36,337)	(2,212,748)
Received from the Disposal of Tangible Fixed Assets		2,673	380
Payments to Acquire Tangible Fixed Assets	17	(56,288)	(38,596)
		(25,120)	(2,244,413)
Change in Cash at bank and in hand in the Financial Year		578,975	(2,771,148)

Reconciliation of Net Cash Flow to Movement in Net Funds
For the financial year ended 31st December 2025

	Notes	2025 €	2024 €
Change in Cash at bank and in hand in the Year		578,975	(2,771,148)
Movement in Net Funds in the Year	24	578,975	(2,771,148)
Cash at bank and in hand at the Beginning of the Financial Year	24	2,669,172	5,440,320
Cash at bank and in hand at the End of the Financial Year	24	3,248,147	2,669,172

Notes to the Financial Statements for the financial year ended 31st December 2025

1. General Information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of The Irish Hospice Foundation for the financial year ended 31st December 2025.

The Irish Hospice Foundation is a public benefit entity, a company limited by guarantee and not having a share capital, incorporated in the Republic of Ireland. The registered office is Morrison Chambers, 32 Nassau Street, Dublin 2, which is also the principal place of business of the Company. The nature of the Company's operations and its principal activities are set out in the directors' report.

The liability of the members of the Company to contribute towards its assets is limited to an amount not to exceed the sum of €1 for each member.

2. Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the United Kingdom (UK) and Republic of Ireland' (FRS 102).

3. Accounting Policies

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

3.1 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 Companies Act 2014 and FRS 102. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which is recognised by the UK Financial Reporting Council (FRC) 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 financial statements are prepared and presented in Euro which is also the functional currency of the Company.

3.2 Income
Income is recognised when the Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred where the charity is limited by specific performance related conditions that are evident in the funding agreement, where there is a specification of a time period that limits the charity's ability to recognise the income until it has performed an activity and when there are specific terms or conditions within an agreement that have not been met and are not within the control of the charity at year end.

(a) Grants
Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(b) Legacies
For legacies, entitlement is taken as the earlier of the date on which either the Company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Company or the Company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(c) Donations
Public donations and similar income arising from fundraising events are accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities in the name of the Company.

However, as amounts collected in this way are outside of the control of the organisation, they are not included in the financial statements until they have been received. Donations made on online platforms to an account in the Company's name, where the income is subsequently transferred directly from the online platform to the Company, are deemed to be received when the donation is registered on the online platform.

(d) Interest Receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company. This is normally upon notification of the interest paid or payable by the bank. This is treated as unrestricted income and is credited to the statement of financial activities when earned

(e) Education Income
Education income is accounted for when invoiced. In circumstances where payment received exceeds amounts invoiced, the excess is treated as deferred income.

3.3 Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the Company. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Company's work or for specific projects being undertaken by the Company.

3.4 Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and their associated support costs.
- Expenditure on charitable activities includes the costs of healthcare programmes, education, training and bereavement, public engagement and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Company makes annual claims under the Charities VAT Compensation Scheme, operated by the Revenue Commissioners. Claims are submitted in the year following the year of expenditure and amounts receivable are dependent on the overall subscription to the Scheme which cannot be determined by the charity. Income from the Scheme is therefore accounted for when received.

3.5 Allocation of support costs
Support costs are incurred on those functions that assist the work of the Company but do not directly undertake charitable activities. Support costs are analysed between cost of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated in proportion to the benefits received. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

3.6 Tangible Fixed Assets & Depreciation
Tangible fixed assets are stated at cost, less accumulated depreciation. Depreciation is calculated to write off the cost of fixed assets over their useful lives at the following annual rates:

Furniture and equipment	20% Straight Line
Computer Equipment	33.33% Straight Line
Leasehold Improvements	6.67% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying amount may not be recoverable.

3.7 Investments
Investments in interest-bearing deposits with financial institutions that have a notice period greater than three months and a maximum maturity of 365 days are classified as current asset investments, with those with a maximum maturity in excess of 365 days treated as fixed asset investments. These investments are initially recognized at fair value, which typically equates to the transaction price. Subsequent to initial recognition, they are measured at amortized cost using the effective interest method.

3.8 Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

3.9 Cash at bank and in hand
Cash at bank and in hand include cash with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

3.10 Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Employee Benefits
The Company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(a) 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 provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

(b) Pension
Retirement benefits are met by payments to a defined contribution pension fund. Contributions payable to the pension scheme are charged to the statement of financial activities as they fall due. The assets are held separately from those of the Company in an independently administered fund. Differences between the amount charged in the statement of financial activity and payments made to the pension fund are treated as assets or liabilities.

3.12 Critical Accounting Judgements and Estimates
The preparation of these financial statements requires management to make judgements, estimates and assumptions concerning the future that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The resulting accounting estimates will, by definition, seldom equal the related actual results.

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

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Going Concern
Due to the level of cash held at the balance sheet date, and the ongoing receipt of donations, the Directors believe that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

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

(c) Income Tax on Donations
The Company makes annual claims under the scheme of tax relief, operated by the Revenue Commissioners, for donations of money or designated securities made to eligible charities. Claims are submitted in the year following the year of donation and amounts receivable are dependent on the tax status of the donor which cannot be determined by the charity. Amounts receivable must therefore be estimated. This estimate is based on actual amounts received in relation to previous years. The estimated amount receivable in relation to 2025 is €167,897 (2024: €145,930) with amounts relating to 2024 and prior of €164,596 that were received in January 2026, also accrued at 31st December 2025.

4. Income

	2025 € Unrestricted Funds	2025 € Restricted Funds	2025 € Total Funds	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds
Donations						
General Donations	171,330	24,263	195,593	350,738	38,824	389,562
Campaigns	2,275,298	125,248	2,400,546	2,171,239	139,744	2,310,983
	2,446,628	149,511	2,596,139	2,521,977	178,568	2,700,545
Legacies (1)	1,978,616	-	1,978,616	236,673	-	236,673
Grants (2)						
HSE (3)	-	2,136,020	2,136,020	-	2,213,254	2,213,254
TUSLA (4)	-	64,838	64,838	-	109,092	109,092
Pobal (5)	-	80,031	80,031	-	80,087	80,087
Other	36,674	185,580	222,254	2,401	216,312	218,713
	36,674	2,466,469	2,503,143	2,401	2,618,745	2,621,146
Other Fundraising Income						
Fundraising Events	864,609	236,266	1,100,875	923,061	259,328	1,182,389
Retail Income	37,708	264	37,972	63,993	230	64,223
	902,317	236,530	1,138,847	987,054	259,558	1,246,612
Education, Training and Other Income	346,106	2,000	348,106	527,937	2,000	529,937
Deposit Interest	100,034	-	100,034	9,451	-	9,451
Total Income	5,810,375	2,854,510	8,664,885	4,285,493	3,058,871	7,344,364

All income received is primarily from the Republic of Ireland. There is an immaterial amount (0.1%) of income received through online fundraising platforms from outside the ROI where it is not possible to specify the geographical origin of the income.

(1) As at 31st December 2025, the Company had received notifications of 2 bequests, both representing a percentage of the residual estate and another bequest where final payment is subject to revenue clearance being given for the estate. As the fair value receivable cannot be reasonably determined, no income has been recognised in these financial statements in relation to these bequests.

(2) There were no unfulfilled conditions and / or other contingencies attaching to any grant income.

(3) HSE Grants include a contribution of €227,470 towards the cost of the HFH programme and €750,000 towards the cost of Nurses for Night Care, €956,00 in respect of Caru (Supporting Care & Compassion at End of Life In Nursing Homes), €130,000 associated with a Bereavement Service Model from the Palliative Care Policy, €50,000 granted towards the cost of the Bereavement Support Line. €4,750 was received in respect of the provision of CIPC Grief Counselling Training, €1,800 was received in respect of training for suicide bereavement liaison officers. €8,000 was received through HSE National Lottery Grants and €8,000 was received in support of local bereavement networks.

(4) €64,838 was received from TUSLA to co-fund the Irish Childhood Bereavement Network.

(5) The Company was successful in its 2016 application to the Scheme to Support National Organisations in the Community and Voluntary Sector 2016-2019, funded by the Department of Rural and Community Development and administered by Pobal. This scheme came to an end in June 2019 and the Company was also successful in its application to the 2019-2022 and 2022-2025 Schemes. The latest grant funds 68% of the cost of the post of Dying Well at Home Programme Manager.

Notes to the Financial Statements
for the financial year ended 31st December 2025

5. Fundraising Costs

	Notes	2025 € Unrestricted Funds	2025 € Restricted Funds	2025 € Total Funds	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds
Donations and Legacies		421,414	20,532	441,946	365,870	18,242	384,112
Costs of Fundraising Events		291,521	130,345	421,866	261,826	112,462	374,288
Retail Costs		989	-	989	399	-	399
Direct Fundraising Salaries		528,107	-	528,107	501,419	-	501,419
Support/Governance Costs	9	213,150	-	213,150	226,088	-	226,088
		1,455,181	150,877	1,606,058	1,355,602	130,704	1,486,306

6. Expenditure on Healthcare Programmes

	Notes	2025 € Unrestricted Funds	2025 € Restricted Funds	2025 € Total Funds	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds
Nurses for Night Care		131,144	1,053,574	1,184,718	132,497	1,095,325	1,227,822
Caru		77,230	144,673	221,903	6,951	226,331	233,282
Paediatric Palliative Care		-	16,767	16,767	(8,233)	8,233	-
Paediatric Palliative Care – ICBN (1)		1,319	40,435	41,754	1,952	8,043	9,995
Rosabel's Rooms	16	-	139,420	139,420	-	120,480	120,480
Design & Dignity		37,556	-	37,556	48,656	-	48,656
Hospice Friendly Hospitals		2,483	37,150	39,633	9,785	47,540	57,325
Dying Well at Home		2,100	42,349	44,449	56,074	42,171	98,245
Other Projects		-	-	-	2,109	-	2,109
Hardship Fund	16	2,500	-	2,500	20,330	-	20,330
Direct Programmes Salaries		472,392	1,091,136	1,563,528	428,811	1,147,685	1,576,496
Direct Salaries – ICBN (1)		12,430	86,024	98,454	31,528	32,109	63,637
Support/Governance Costs	9	430,273	130,754	561,027	465,658	120,020	585,678
		1,169,427	2,782,282	3,951,709	1,196,118	2,847,937	4,044,055

(1) Direct costs incurred in relation to the Irish Childhood Bereavement Network (ICBN), a programme co-funded by TUSLA.

7. Expenditure on Education, Training and Bereavement

	Notes	2025 € Unrestricted Funds	2025 € Restricted Funds	2025 € Total Funds	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds
Direct Cost of Courses		142,574	11,366	153,940	115,993	6,000	121,993
Bereavement		19,637	128,931	148,568	189,098	113,076	302,174
AIIHPC *	16	15,000	-	15,000	15,000	-	15,000
Education Grants		3,000	5,755	8,755	11,000	-	11,000
International Grants		-	-	-	87,660	-	87,660
Education, Training & Bereavement Salaries		607,114	52,165	659,279	590,226	10,134	600,360
Support/Governance Costs	9	323,747	-	323,747	307,443	6,928	314,371
		1,111,072	198,217	1,309,289	1,316,420	136,138	1,452,558

* All Ireland Institute of Hospice and Palliative Care

8. Expenditure on Public Engagement

	Notes	2025 € Unrestricted Funds	2025 € Restricted Funds	2025 € Total Funds	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds
Comms, Policy & Research		101,279	38,862	140,141	126,451	3,520	129,971
Forum on End of Life		-	-	-	12,072	-	12,072
Arts Project		6,106	16,367	22,473	1,298	23,300	24,598
Think Ahead/Other Public Projects		40,964	3,086	44,050	38,516	2,519	41,035
Thérèse Brady Library		11,448	944	12,392	14,185	-	14,185
Public Engagement Salaries		472,284	28,350	500,634	354,171	24,200	378,371
Support/Governance Costs	9	310,493	-	310,493	222,936	-	222,936
		942,574	87,609	1,030,183	769,629	53,539	823,168

9. Analysis of Support and Governance Costs

The Company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below outlines the basis for apportionment and the analysis of support and governance costs.

	€ General Support	€ Governance	€ 2025 Total	€ General Support	€ Governance	€ 2024 Total	Basis of Apportionment
Wages and Salaries	499,470	150,378	649,848	436,578	147,361	583,939	Time
External and Internal Audit	-	17,037	17,037	-	22,878	22,878	Governance
Rent and Service Charge	258,075	8,890	266,965	248,947	9,029	257,976	Headcount
Other Office Costs	382,555	92,012	474,567	398,516	85,764	484,280	Headcount
	1,410,100	268,317	1,408,417	1,084,041	265,032	1,349,073	

Support and governance costs are then apportioned across areas of expenditure, in a prudent manner, on the basis of time spent on that area (Wages and Salaries) and headcount (all other costs) as follows:

	Notes	2025 €	2024 €
Fundraising Costs	5	213,150	226,088
Expenditure on Healthcare Programmes	6	561,027	585,678
Expenditure on Education, Training and Bereavement	7	323,747	314,371
Expenditure on Public Engagement	8	310,493	222,936
		1,408,417	1,349,073

10. Net Income/(Expenditure) for the Year

	Note	2025 €	2024 €
Net income for the year is stated after charging			
Depreciation	17	44,085	39,830
Rent of Premises		210,502	210,502
Loss/(Gain) on Disposal of Fixed Assets		421	(380)
External auditor's remuneration for statutory audit services		10,025	9,532

11. Analysis of Staff Costs, Director Remuneration and Expenses, and the Cost of Key Management Personnel

	Note	2025 €	2024 €
Wages and Salaries		3,330,318	3,112,246
Employers PRSI		367,740	336,895
Other Retirement Benefit Costs	27	301,793	255,082
		3,999,851	3,704,223

The Directors were not paid and did not receive any other benefits from employment with the Company in the year (2024: €nil). There was no reimbursement to Directors for any expenses (2024: €nil).

Key management personnel of the Company comprise the Directors, the Chief Executive Officer (CEO), the Director of Bereavement and Education, the Director of Finance and Operations, the Director of Fundraising, the Director of Healthcare, the Director of Marketing and Communications and the Director of Research and Policy. The CEO earns an annual salary of €141,136 and receives a 10% contribution to a defined contribution pension scheme. The total employee benefits of the key management personnel of the charity were €666,602 (2024: €528,048). Vacancies in 2 of the key management positions in 2024 for a combined total of 9 months coupled with the new role of Director of Research and Policy being filled in April 2025 results in this year-on-year increase.

No staff costs were capitalised during the year (2024: €nil).

12. Employees

The average number of employees during the year was 61 (2024: 58) analysed as follows:

	2025 Number	2024 Number
Number of Employees		
Healthcare Programmes	23	23
Education, Training and Bereavement	13	12
Public Engagement	9	7
Fundraising	9	9
Support and Governance	7	7
	61	58

The employees' average length of service with the Company was 4.3 years (2024: 3.7 years).

The number of higher paid employees whose emoluments for the year (including taxable benefits in kind but excluding employer pension costs) fell within the following bands was:

	2025	2024
€140,000 to €150,000	1	-
€130,000 to €140,000	-	1
€120,000 to €130,000	-	-
€110,000 to €120,000	1	-
€100,000 to €110,000	-	1
€90,000 to €100,000	1	1
€80,000 to €90,000	3	1
€70,000 to €80,000	6	2
€60,000 to €70,000	8	14
	20	20

13. Prior year Statement of Financial Activities

	Notes	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds	2023 € Total Funds
Income	4				
Income from Donations and Legacies:					
Donations		2,521,977	178,568	2,700,545	2,654,511
Legacies		236,673	-	236,673	587,346
		2,758,650	178,568	2,937,218	3,241,857
Income from Charitable Activities:					
Grants		2,401	2,618,745	2,621,146	2,607,518
Income from Other Trading Activities:					
Other Fundraising Income		987,054	259,558	1,246,612	1,170,705
Education, Training and Other Income		527,937	2,000	529,937	275,690
		1,514,991	261,558	1,776,549	1,446,395
Investment Income		9,451	-	9,451	780
Total Income		4,285,493	3,058,871	7,344,364	7,296,550
Expenditure					
Costs of Raising Funds:					
Fundraising Costs	5	(1,355,602)	(130,704)	(1,486,306)	(1,450,393)
Expenditure on Charitable Activities:					
Healthcare Programmes	6	(1,196,118)	(2,847,937)	(4,044,055)	(3,584,402)
Education, Training and Bereavement	7	(1,316,420)	(136,138)	(1,452,558)	(1,193,638)
Public Engagement	8	(769,629)	(53,539)	(823,168)	(980,022)
		(3,282,167)	(3,037,614)	(6,319,781)	(5,758,062)
Total Expenditure		(4,637,769)	(3,168,318)	(7,806,087)	(7,208,455)
Net (Expenditure)/Income and net movement in funds for the year		**(352,276)**	**(109,447)**	**(461,723)**	**88,095**
Fund balances at beginning of year	14	**5,490,262**	**770,686**	**6,260,948**	**6,172,853**
Fund balances at end of year		**5,137,986**	**661,239**	**5,799,225**	**6,260,948**

There are no recognised gains or losses other than the income and expenditure as stated above for the two financial years.

All income and expenditure derive from continuing activities.

14. Analysis of Charitable Funds

	Balance, 1 January 2025 €	Income €	Cost of Generating Funds €	Charitable Activities Cost €	Transfers €	Balance, 31 December 2025 €
Restricted (1)						
Paediatrics	165,313	65,034	-	(151,801)	-	78,546
Night Nursing	-	1,207,185	(148,600)	(1,058,585)	-	-
Caru	77,367	958,382	-	(1,035,749)	-	-
Palliative Care Policy	193,970	-	-	(179,390)	-	14,580
HFH *	-	227,470	-	(227,470)	-	-
Rosabel's Rooms	131,344	71,912	(2,277)	(139,420)	-	61,559
Healthcare	1,270	80,031	-	(76,580)	-	4,721
Grief Training	-	6,550	-	(6,550)		-
Other	(38)	4,000	-	(1,760)	-	2,202
Public Engagement	1,719	13,366	-	(10,570)	-	4,515
Dying well at Home	74,221	-	-	(46,667)	-	27,554
Arts Projects	16,073	16,580	-	(26,086)	-	6,567
Bereavement Service Model	-	130,000	-	(54,505)	-	75,495
Bereavement Support Line	-	50,000	-	(50,000)	-	-
Bereavement Support Network	-	24,000	-	(2,975)	-	21,025
	661,239	2,854,510	(150,877)	(3,068,108)	-	296,764
Unrestricted						
General Funds (2)	5,137,986	5,810,375	(1,455,181)	(3,223,073)	-	6,270,107
	5,799,225	**8,664,885**	**(1,606,058)**	**(6,291,181)**	**-**	**6,566,871**

* Hospice Friendly Hospitals Programme

The funds carried forward at 31st December 2025 are:

Restricted funds
(1) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Company's work or for specific projects being undertaken by the Company. The main restricted funds held by the Company are in relation to Paediatric Palliative Care, Rosabel's Rooms, Caru, and NightNursing. Paediatrics Palliative Care restricted funds will be spent on programmes relating to children with palliative care and the transition to adolescence during 2026 and 2027. While the Rosabel's Room to Heal fund saw a decline in expected income due to Covid 19 restrictions, fundraising has recovered since and new funding avenues are being explored for 2026 and beyond.

Unrestricted funds
(2) General funds are available to spend on activities that further any of the purposes of the Company.

14. Analysis of Charitable Funds (Continued)

The equivalent disclosure for the prior year is as follows:

	Balance, 1 January 2024 €	Income €	Cost of Generating Funds €	Charitable Activities Cost €	Transfers €	Balance, 31 December 2024 €
Restricted (1)						
Paediatrics	103,546	110,152	-	(48,385)	-	165,313
Night Nursing	50,667	1,215,442	(129,426)	(1,136,683)	-	-
Caru	309,893	949,415	(4)	(1,181,937)	-	77,367
Palliative Care Policy	-	215,000	-	(21,030)	-	193,970
HFH *	-	227,470	-	(227,470)	-	-
Rosabel's Rooms	148,760	104,373	(1,274)	(120,515)	-	131,344
Healthcare	(623)	80,087	-	(78,194)	-	1,270
Grief Training	12,000	3,600	-	(15,600)		-
Other	247	4,000	-	(4,285)	-	(38)
Public Engagement	-	8,020	-	(6,301)	-	1,719
Dying well at Home	115,800	-	-	(41,579)	-	74,221
Arts Projects	25,261	38,312	-	(47,500)	-	16,073
Bereavement	-	50,000	-	(50,000)	-	-
European Grief Conference	-	37,000	-	(37,000)	-	-
Bereavement Support Network	5,135	16,000	-	(21,135)	-	-
	770,686	3,058,871	(130,704)	(3,037,614)	-	661,239
Unrestricted						
General Funds (2)	5,490,262	4,285,493	(1,355,602)	(3,282,167)	-	5,137,986
	6,260,948	**7,344,364**	**(1,486,306)**	**(6,319,781)**	**-**	**5,799,225**

15. Analysis of Net Assets between Funds

	2025 Unrestricted Funds €	2025 Restricted Funds €	2025 Total €	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total €
Tangible Fixed Assets	71,392	-	71,392	62,283	-	62,283
Debtors	675,158	-	675,158	395,765	-	395,765
Cash at bank and in hand	2,951,383	296,764	3,248,147	2,007,933	661,239	2,669,172
Investments	3,413,856	-	3,413,856	3,377,519	-	3,377,519
Creditors	(573,438)	-	(573,438)	(437,270)	-	(437,270)
Dilapidations Provision	(268,244)	-	(268,244)	(268,244)	-	(268,244)
	6,270,107	296,764	6,566,871	5,137,986	661,239	5,799,225

16. Grants

In line with its objectives, the Company provides funds and grants for the development of hospice, palliative, end-of-life and bereavement care.

	Grants to Individuals €	Grants to Institutions €	Total Grants €
Rosabel's Rooms	139,420	-	139,420
Hardship Fund	2,500	-	2,500
AIIHPC *	-	15,000	15,000
	141,920	15,000	156,920

The Company dealt with the following organisations in relation to grants:

Name of Organisation	Description	Total Grant €
AIIHPC *	Core funding	15,000
		15,000

* All Ireland Institute of Hospice and Palliative Care

17. Tangible Assets

	Leasehold Improvements €	Furniture & Equipment €	Computer Equipment €	Total €
Cost				
At 31st December 2024	397,430	159,407	146,951	703,788
Additions	-	1,197	55,091	56,288
Disposals	-	-	(63,465)	(63,465)
At 31st December 2025	397,430	160,604	138,577	696,611
Accumulated Depreciation				
At 31st December 2024	397,430	146,991	97,084	641,505
Charge for the Year	-	4,057	40,028	44,085
Depreciation on Disposals	-	-	(60,371)	(60,371)
At 31st December 2025	397,430	151,048	76,741	625,219
Net Book Value				
At 31st December 2024	-	12,416	49,867	62,283
At 31st December 2025	-	9,556	61,836	71,392

18. Debtors

	2025	2024
	€	€
Income Tax Refunds	332,493	145,930
Prepayments	168,180	158,424
Trade Debtors	42,397	13,800
Accrued Income	132,088	77,611
	675,158	395,765

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is thirty days. Trade debtors are shown net of impairment in respect of doubtful debts.

19. Investments

	2025	2024
Fixed Assets	€	€
Deposits	-	2,377,519
Current Assets		
Deposits	3,413,856	1,000,00

All funds are invested in interest bearing deposits with financial institutions with at least an upper medium grade credit rating with a notice period greater than 3 months, subject to a maximum maturity of 24 months.

20. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	306,536	203,127
Accruals	116,899	113,347
Deferred Income	25,784	1,750
Deferred Expenditure	11,667	21,667
PAYE	50,561	50,620
PRSI	44,896	40,801
Value-added tax	17,095	5,958
	573,438	437,270

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors.

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment at the rate of 0.0274% per day. No interest was due at the financial year end date.

The terms of the accruals are based on the underlying contracts.

	2025	2024
Deferred Income	€	€
At beginning of year	1,750	1,750
Released from prior year	(1,750)	-
Deferred in current year	25,784	-
At end of year	25,784	1,750

Deferred income comprised payments received for education courses in future periods.

Deferred expenditure represents a one-off rent reduction of €50k received as part of signing a 5-year lease extension in March 2022. This reduction is being amortised over the life of the lease extension.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

21. Dilapidations Provision

	2025 €	2024 €
At beginning of year	268,244	268,244
Provision made during the year	-	-
At end of year	268,244	268,244

Dilapidations provision represents an estimate of expenses to be incurred to reinstate the rented premises at Morrison Chambers to the condition when the Charity took possession of same.

22. Financial Instruments

	2025 €	2024 €
Financial assets that are debt instruments measured at amortised cost:		
Investments	3,413,856	3,377,519
Trade and other receivables	675,158	395,765
Cash and cash equivalents	3,248,147	2,669,172
Financial liabilities that are debt instruments measured at amortised cost:		
Trade Creditors	306,536	203,127
Other creditors and accruals	266,902	234,143

23. Reconciliation of Net Income/(Expenditure) to Net Cash Inflow/(Outflow) from Operating Activities

	2025 €	2024 €
Net Income/(Expenditure) for the Reporting Period (as per the Statement of Financial Activities)	767,646	(461,723)
Adjustments for:		
Depreciation Charges	44,085	39,830
Loss/(Gain) on Fixed Asset Disposal	421	(380)
Deposit Interest	(100,034)	(9,451)
(Increase)/Decrease in Debtors	(244,191)	(65,825)
Increase/(Decrease) in Creditors	136,168	(29,186)
Net Cash Inflow/(Outflow) from Operating Activities	604,095	(526,735)

24. Analysis of Cash at bank and in hand

	31st December 2024 €	Cashflow 2025 €	31st December 2025 €
Cash at bank and in hand	2,669,172	578,975	3,248,147
Total Cash at bank and in hand	2,669,172	578,975	3,248,147

24. Analysis of Cash at bank and in hand (continued)

The equivalent disclosure for the prior year is as follows:

	31st December 2023	Cashflow 2024	31st December 2024
	€	€	€
Cash at bank and in hand	5,440,320	(2,771,148)	2,669,172
Total Cash at bank and in hand	5,440,320	(2,771,148)	2,669,172

25. Related Party Transactions

There were no related party transactions during the year ended 31st December 2025 (2024: nil).

26. Commitments

Total future minimum payments under non-cancellable operating leases in relation to leases for office space are as follows:

	2025	2024
	€	€
Within one year	220,502	220,502
Between two and five years	36,749	257,251
After five years	-	-
	257,251	477,753

27. Retirement Benefits

The Company operates a defined contribution scheme for all qualifying employees who wish to participate. The assets of the scheme are vested in independent trustees for the sole benefit of the employees. At 31st December 2025 the scheme had 59 active members (2024: 51).

The total charge for 2025 was €301,793 (2024: €255,082) which represents contributions payable to this scheme by the Company. Pension costs which are attributable to a particular activity are allocated directly to that activity. Where pension costs are incurred to furthermore than one activity they are apportioned between the relevant activities based on the amount of staff time which each activity absorbs. There was no accrual as at 31st December 2025 in respect of contributions to this scheme (2024: €nil).

28. Contingent Liabilities

There are no contingent liabilities as at 31st December 2025.

29. Subsequent Events

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

30. Approval of Financial Statements

The financial statements were approved by the Board of Directors on 26th May 2026

Jean Callanan

Colm O'Sé

Date : 26/5/26