

Registered number: 530105
Revenue charity number: CHY13664
Registered charity number: 20043124

PARENTS PLUS CLG
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Directors	Dr Michael Drumm Mr Andrew Bourke Ms Nicola Corrigan Mr Ciaran Hynes Mr Adam O'Reilly Ms Clíodhna Reid Mr Gary O'Reilly Ms Jude Gordon
Company registered number	530105
Charity number	CHY13664
Charity registered number	20043124
Registered office	Mater Misericordiae University Hospital Eccles Street Dublin 7 D07R2WY
Company secretary	Ms Nicola Corrigan
Independent auditors	Woods and Partners Limited Chartered Accountants and Registered Auditor 7 Clanwilliam Square Dublin 2
Bankers	AIB 100 / 101 Grafton Street Dublin 2 D02 HX31 PTSB 12 / 13 O'Connell Street Lower Dublin 1 D01 H302 Bank of Ireland College Green Dublin 2 D02 VR66

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Introduction

The Directors are pleased to present their annual report and the audited financial statements of the company for the year ended 31st December 2025.

The financial statements are presented in accordance with the accounting policies and comply with applicable laws.

Directors

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

Dr Michael Drumm
Mr Andrew Bourke
Mr Ciaran Hynes
Ms Jude Gordon
Ms Clíodhna Reid
Mr Adam O'Reilly
Mr Gary O'Reilly
Ms Nicola Corrigan

Principal activities

The main objects for which the Company are established is the advancement of education for parents, children, families, individuals in the community and third party organisations through the research, development, delivery and supervision of educational and therapeutic programmes, educational materials and research data.

Mission, values and goals

Parents Plus mission is to improve outcomes of children, young people, and parents and to strengthen families, by empowering professionals to deliver our evidence-based parenting and mental health programmes in their services.

We work primarily across three areas of impact to achieve our mission:

1. Researching and developing evidence-based parenting programmes in collaboration with families and services.
2. Building the capacity of organisations to improve outcomes for families through: a) Partnerships with national organisations across community, mental health, disability and education sectors, to deliver and evaluate our programmes in their services and communities. b) Training and supervising individual practitioners via our scheduled trainings.
3. Delivering our programmes online and directly to parents through established organisations.

Our model of developing tailored parenting and mental health interventions in partnership with services and families for services and families, means that services are better equipped to work collaboratively with parents to achieve the outcomes they define for their family, with our proven programmes, supervision, evaluation and outcome tracking.

There are 29 internationally recognised studies conducted in clinical, community and disability settings, attesting to the effectiveness of our programmes for families dealing with a variety of challenges and issues. The Parents Plus Programmes follow international best-practice guidelines as described by the National Institute for Clinical Excellence in the UK and have been independently reviewed by the Early Intervention Foundation (EIF), NHS Education for Scotland (NES) and the National Parenting Academy (NPA) and were awarded top ratings.

Parents Plus provides our evidence-based and subsidised services at affordable rates to services supporting families, children and adolescents. Our bespoke model ensures that these services are best equipped to improve the lives of thousands of families and young people in a variety of settings, including family resource centres, child and adolescent mental health clinics, disability services, primary and secondary schools, and child protection agencies. Trained professionals include teachers, social workers, speech and language therapists, psychologists, family support workers, public health nurses, occupational therapists, psychiatrists, childcare workers, mental health workers, health promotion officers and community workers.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Our charity's impact model of reinvesting surplus made from sale of our professional programme training packages into development of new programmes to respond to the evolving needs of families, and in sponsorship of services with limited funding, to train in our programmes, emphasises our steadfast commitment to working together with community, mental health, disability and education services, to build their capacity to improve outcomes for families.

Our vision is that all families have access to proven and tailored parenting tools, from the services they turn to, at their point of need, in their local communities, improving their outcomes, and preventing difficulties from arising.

Our Values

Evidence-based: Parents Plus provides an evidence-based service. We are committed to researching outcomes and developing effective programmes in response to the needs of families and young people, as well as supporting facilitators to continually evaluate their practice to ensure their groups meet their family's needs.

Universal, early intervention, and prevention: Parents Plus programmes are important universal, early intervention, and prevention interventions for services supporting families and children.

Tailored: Our programmes are tailored to the needs of local communities and can be delivered one to- one, in groups or online, to reach the most at-risk families.

Empowering: Parents Plus believes in empowering the professionals and families we work with. Our programmes are focused on encouraging children and parents to achieve their potential and our professional training is focused on encouraging professionals to achieve the highest standards of excellence.

Collaboration: Parents Plus focuses on collaboration. We work closely with families to ensure the programmes meet their goals and to ensure their experience and knowledge are central to the content of the materials.

There are 29 internationally recognised studies conducted in clinical, community and disability settings, attesting to the effectiveness of our programmes for families dealing with a variety of challenges and issues.

The Parents Plus Programmes follow international best-practice guidelines as described by the National Institute for Clinical Excellence in the UK and have been independently reviewed by the Early Intervention Foundation (EIF), NHS Education for Scotland (NES) and the National Parenting Academy (NPA) and were awarded top ratings.

New Strategic Plan 2026-2029

In 2025, with the support of a Rethink Ireland funded strategic consultant, Parents Plus developed a new Strategic Plan 2026-2029. Through extensive internal and external stakeholder engagement and structured analyses and strategy workshops over a twelve-month period, we identified the key strategic themes and priorities required to maximise impact.

The resulting strategy sets out the need, rationale and a clear road map of what Parents Plus aims to achieve over the next three years. It outlines specific goals to expand our reach, deepen our partnerships with national organisations, and ensure that Parents Plus programmes are embedded more widely across sectors so families can access them at their point of need, whilst also ensuring sustainability, strong governance, and accountability as a charity and social enterprise.

Strategic Goals 2026 - 2029 include:

1. Increase Parents Plus impact through strategic partnerships that embed our evidence-based parenting programmes across sectors.
2. Strengthen and increase diversification of Parents Plus income streams.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Strengthen and increase number of practitioners and services purchasing Parents Plus trainings and support packages.
4. Continuously develop and future proof Parents Plus evidence-based parenting programmes for services supporting families.
5. Deliver high quality practice and service excellence.
6. Strengthen organisational capacity, capability and sustainability.

Funders

Parents Plus is deeply grateful to our funders whose support enables us to further build the capacity of services to improve outcomes for families. We are especially thankful for our continued partnership with Rethink Ireland, whose support through the Growth Fund three-year programme, is playing a transformative role in strengthening our organisational systems and helping us to scale our impact further.

We also extend our sincere thanks to Pobal SSNO, the JP McManus Benevolent Fund and our private donor through Community Foundation Ireland, whose investment has directly strengthened our capacity to reach more communities and frontline services, as well as The Mater Hospital, whose continued support, through office and training facilities, is invaluable to our work. The commitment of all our funders plays a vital role in ensuring that Parents Plus can continue to support families and services across Ireland with lasting, meaningful impact.

Finance and Governance

Parents Plus continued to strengthen its governance, financial management and regulatory compliance in 2025, further reinforcing our commitment to transparency, accountability and the responsible stewardship of charitable resources. Our annual return confirmed full compliance with the Charities Governance Code and we adopted an updated constitution approved by the Charities Regulator.

As part of our commitment to best practice, our Finance Subcommittee led a competitive tender process that resulted in the appointment of Woods & Partners as our new external auditors, a firm with extensive experience in the not for profit and charity sector. We would like to thank Kidney & Co for their services and support to date.

We also launched a new cloud-based accounting system and strengthened our IT infrastructure, appointing ComTech to support enhancing cybersecurity.

Building on our compliant financial reporting requirements as detailed by the Charities Regulatory Authority, Parents Plus is also committed to continuing to prepare the accounts in line with the Charities Statement of Recommended Practice (SORP) under FRS102. The SORP sets out how charities should prepare and report on their finances. Although still not yet introduced into law, Parents Plus recognises the value of this measure in providing a greater level of information, transparency and accountability.

Activities 2025

Our focus this year has been on strengthening how we work with established organisations, services and partners to grow our reach and deepen our impact. We have continued to expand our work with government and community and voluntary sector organisations, building capacity, ensuring that our evidence-based parenting programmes are embedded where they can make the greatest difference to the lives of children, young people, parents and families.

Without doubt, all of this work is only possible with the entire Parents Plus community. To all of our trained facilitators and service partners across Ireland, the UK, and internationally who deliver Parents Plus programmes with professionalism and commitment, your work is central to advancing real and lasting improvements for children, young people and parents.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Thank you to our voluntary Board of Trustees for your strategic guidance and time, which has been vital in shaping our progress. We also acknowledge the important contributions of our research collaborators, including Professor Alan Carr, whose expertise continues to strengthen the evidence base and effectiveness of our programmes.

To the Parents Plus team, your expertise, innovation, and consistent commitment underpin everything we achieve. From programme development, training delivery and supervision to research, partnership building, scaling impact and evaluating outcomes, you ensure that our work remains both evidence-based, and responsive to the evolving needs of families and services.

As we look ahead to 2026, we are driven by a shared ambition to scale our impact, working alongside established services to strengthen outcomes for all families by bringing Parents Plus programmes to more services and communities than ever before.

Research and Development

Key to Parents Plus impact is responding to the evolving needs of families, and the services set up to serve them. In 2025, Parents Plus launched the second edition of the Parents Plus ADHD Children's Programme. Further programme development in 2025 centred on research and development of new editions of the Parenting when Separated and Early Years Programmes, both to be launched in 2026. A major milestone in 2025 was the publication of our second largescale meta-analysis, conducted by UCD School of Psychology Professor Alan Carr and Dr Claire Dwyer. This rigorous review provides compelling evidence of the effectiveness of the Parents Plus Programmes, delivering significant, measurable improvements for families, including reductions in child emotional and behavioural difficulties, reductions in parent stress, increases in parent satisfaction, and strong achievement of therapeutic goals.

Parents Plus ADHD Children's Programme - New Edition

In February 2025, Parents Plus launched the Second Edition of the Parents Plus ADHD Children's Programme with a special online event. Attendees ranged from parents and educators to mental health professionals and community colleagues, some new to the Parents Plus suite of programmes and others well-acquainted. With presentations from Parents Plus Clinical Director, John Sharry, ADHD Lead, Lisa Whitlock, and Senior Trainer, Fred Ehresman, the launch shared updates in the second edition, explained differences with the ADHD parent book, and informed attendees about the Parents Plus facilitators training ethos and post-training support.

Parents Plus Parenting When Separated - New Edition

Parents Plus has worked extensively with hundreds of services in Ireland and the UK to build their capacity to improve outcomes for families experiencing separation and divorce by training and supervising them to deliver the Parenting When Separated (PWS) programme to parents in their local communities and at their point of need. In addition, Parents Plus delivers the programme directly and online to parents via partnerships with other national organisations such as Parentline and The MidWest Parenting When Separated Project

Parents Plus Early Years Programme - New Edition

The revised Parents Plus Early Years Programme (PPEY) will integrate the different versions of the PPEY into one single manual that will be suitable for universal services, primary care, disability services, as well as special adaptations for individual delivery and Traveller families. The new PPEY will also incorporate a neurodiversity affirming paradigm to ensure it is inclusive and accessible to families with a diverse range of needs.

Partnerships and Collaborations

HSE Children's Disability Network Teams

Parents Plus worked with HSE Children's Disability Network Teams (CDNTs) during 2024 and 2025, as part of a service level agreement, to strengthen effective parenting support within CDNT services through the implementation of Parents Plus evidence based programmes, alongside workforce training, capacity building, and implementation support to teams.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Through this partnership, Parents Plus trained multidisciplinary CDNT clinicians to deliver two primary interventions: The Parents Plus Special Needs (PPSN) programme and the Parents Plus Early Years (PPEY) Core programme. Both programmes are grounded in a solution-focused model of practice that positions parents as experts in their own lives, builds on existing strengths, and supports families to manage challenges associated with raising children and young people with additional needs. The project sought not only to increase programme availability for families but also to embed sustainable, high quality parent support within CDNT service provision nationally.

TUSLA

Since 2023, the Tusla funded Traveller Project has supported the roll out the Parents Plus Early Years Programme to Traveller families in their communities. The project funds Link Worker positions in key areas and trains these professionals to deliver the programme to Traveller families, as well as providing ongoing post-training support and supervision. Many Link Workers recruited are traveller parents themselves, who already have an established and trusting relationship with other traveller parents in their community. These funded positions mean that the Parents Plus Early Years Core Programme can be delivered to every parent in their community on a regular basis. This is complemented by other training programmes such as Baby Massage, etc.

In Autumn 2025, Parents Plus launched a series of Traveller Specific Videos developed to complement the Parents Plus Early Years Programme and enhance the accessibility and relatability of the programme for Traveller families. This important development represents a collaborative effort to better engage and support parents from the Traveller community through culturally relevant and empowering resources.

Parentline

This partnership began in Autumn 2020 in response to the surge in parental stress and family challenges during the COVID-19 period. Parentline experienced a substantial increase in parents seeking support for issues such as child anxiety and depression, behavioural difficulties, additional needs, and the pressures associated with separation and family change. In response, Parents Plus adapted its suite of evidence based programmes for online delivery, ensuring quality, fidelity, and accessibility were maintained. The delivery via Parentline has been ongoing successfully since then.

The collaboration has created an effective and accessible pathway for parents across Ireland to access online evidence-based parenting support. For Parentline, the availability of these structured, parenting support programmes significantly enhances the range of supports offered to parents who contact their helplines. For Parents Plus, delivering programmes online through Parentline, where parents can book directly onto programmes, advances our mission to ensure parents can access high quality parenting support and tools when they need them most.

Programmes are delivered by accredited Parents Plus Facilitators using the solution focused practice model. Groups typically include 12–14 parents and run over six to eight sessions of 2 hours. A key feature of the model is an individual pre-programme goal-setting session, where parents reflect on what change they want for themselves and their children. This goal-focused approach supports engagement and ensures the programme remains relevant to each family's needs.

RTE Toy Show Appeal

The RTE Toy Show Appeal Transformative Grant 2022 - 2024, provided funding for online Parents Plus Programmes and allowed us to build on an earlier pilot in 2021 in response to increased demand for online parenting support. It meant we could expand access to evidence-based parenting supports across Ireland, with a particular focus on improving family wellbeing through easy registration and Zoom delivery. The project was implemented by Parents Plus in partnership with Parentline, ADHD Ireland, Family Carers Ireland, and the Mid West Family Resource Centre Network led by Northside Family Resource Centre, Limerick. The project aimed to extend the online parent programme format while maintaining quality engagement and therapeutic impact.

Between 2022 and 2025, 74 Parents Plus programmes were run reaching 912 parents. These included the

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FOR THE YEAR ENDED 31 DECEMBER 2025

range of Parents Plus programmes: Early Years (1–6 years), Children's (6–11 years), Adolescent (12–16 years), Parenting When Separated, Special Needs, Healthy Families, and the ADHD Children's Programme. Feedback from parents highlights the programmes' transformative impacts. Participants frequently reported reduced feelings of isolation, valuing the solidarity and shared experience within facilitated online groups. Many described gaining practical tools—such as pausing before reacting, staying calm, using encouragement, and improving communication—that strengthened relationships and reduced conflict at home. Parents also emphasised the convenience of the online format, which often enabled both parents to attend without childcare barriers and offered greater privacy.

Community Foundation Ireland

In 2025, the Community Foundation Ireland funding continued support of the Parenting When Separated Project, with the Northside FRC in Limerick and the Mid-West and North-West FRC Networks. This project delivers the Parents Plus Parenting When Separated Programme (PWS), addressing the challenges of separation in a seven-week online group format combined with individual support sessions and wider wraparound support to help parents keep their children's wellbeing central in separation and divorce. Evaluation data and parent feedback demonstrate strong goal attainment and meaningful improvements in family communication and reduced conflict.

HSE Wellbeing

This is a collaborative initiative between the Health Service Executive (HSE) Wellbeing group and Parents Plus Charity centering on the delivery of online Children's Programmes (age 6-12 yrs) and is aimed at strengthening family wellbeing and supporting parents in nurturing positive mental health for their children. The associated research commissioned by the HSE through Quality Matters, is focussed on exploring parent's views, needs and experiences of digital parenting support.

Rethink Ireland

Our partnership with Rethink Ireland continued to grow in 2025, marking a significant milestone for Parents Plus. In Autumn 2024, we were selected as one of only two awardees for the Growth Strand of the Entrepreneurship Impact Fund, a programme designed to provide multi-year funding and strategic support to social organisations ready to scale their innovations further and deepen their national impact. For Parents Plus, this partnership represents a transformative opportunity. By working closely with Rethink Ireland and investing in the infrastructure required to scale deeply and sustainably, we are focused on creating lasting, positive outcomes for thousands more families and the services that support them.

Governance Code and Compliance

Parents Plus complies with all of the Core standards outlined in the Charities Governance Code. In compliance with the Charities Act 2009, Parents Plus submits an annual report to the Charities Regulator and declared full compliance with the Governance Code in its return in October 2025.

In 2025 Parents Plus updated our constitution and, following approval by the Charity Regulator, this was formally adopted by the Board and members of the company in November 2025.

Board of Trustees

Charity trustees are the people who exercise control over, and are legally responsible for, the management of a charity, having specific duties set out by the Charities Act 2009. They are volunteers who give their time to improve, protect and support the charitable purposes and activities that occur in Ireland. Although they are volunteers, the role of a charity trustee carries significant responsibility. The board of trustees of a charity is collectively responsible for the oversight of that charity. The board of trustees, who in 2025 met for 8 board meetings, have responsibility for the governance and strategic direction of Parents Plus in liaison with the Chief Executive Officer and senior staff members.

Board Meeting Attendance during 2025

Michael Drumm 7/8
Nicola Corrigan 8/8

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Adam O'Reilly 7/8
Gary O'Reilly 4/8
Andrew Bourke 5/8
Jude Gordon 5/8
Ciaran Hynes 8/8
Clíodhna Reid 8/8

Board Subcommittees

To maintain and continually improve standards, Parents Plus has three subcommittees that meet throughout the year and report to the Board: There are three subcommittees to assist the Board in their work. These are:

Finance Subcommittee

Governance Subcommittee

Human Resources and Remuneration Subcommittee

Assets, Liabilities and financial position

The statement of financial position shows net current assets of €982,874 compared to €880,694 in the previous year. The directors are satisfied that the working capital position is adequate so as to ensure that the company can continue to fulfil its ongoing activities.

Parents Plus CLG manages its affairs prudently, to help make provision for unforeseen expenses such as maintenance of buildings and equipment, and to have adequate cash on hand to cover cashflow requirements. This requires the company to build up a reserve of funds to cover these contingencies. A reserves plan identifies these needs as they pertain, and the associated assumptions and calculations.

Going Concern

The Directors are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Principal risks and uncertainties

The principal risk and uncertainty facing the company is an inability to continue to raise sufficient funding to carry on its activities.

Likely future developments

The directors have no plans to change significantly the operating activities of the company in the foreseeable future.

Dividends

The company is a company limited by guarantee formed for a charitable purpose and does not pay dividends.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regards to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the company's registered office.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

-so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

-each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are

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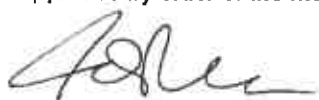
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Post balance sheet events

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

Approved by order of the members of the board of Directors on and signed on their behalf by:



Mr Adam O'Reilly
Director

30^m April 2026



Dr Michael Drumm
Director

30^m April 2026

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and Accounting Standards (Financial Reporting Standard 102).

Company law requires the Directors to prepare financial statements for each financial year. 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 state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Independent auditor

Woods and Partners Limited, Chartered Accountants and Registered Auditor, have indicated their willingness to continue in office as auditor. The Directors will propose a motion re-appointing the auditors at the annual general meeting.

Approved by order of the members of the board of Directors on and signed on its behalf by:



Mr Adam O'Reilly
Director

30th April 2026



Dr Michael Drumm
Director

30th April 2026

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARENTS PLUS CLG

Opinion

We have audited the financial statements of Parents Plus CLG (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Charities SORP Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Charities SORP Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARENTS PLUS CLG (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of directors for the financial statements

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

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PARENTS PLUS CLG (CONTINUED)

Auditors' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/>. This description forms part of our Auditors' report.

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

This 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Woods

Conor Woods
for and on behalf of
Woods and Partners Limited
Chartered Accountants and Registered Auditor
7 Clanwilliam Square
Dublin 2

30 April 2026

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Income from:					
Donations and legacies	5	-	661,612	661,612	492,206
Charitable activities		453,120	-	453,120	574,310
Total income		453,120	661,612	1,114,732	1,066,516
Expenditure on:					
Charitable activities	6	486,564	523,545	1,010,109	954,660
Total expenditure		486,564	523,545	1,010,109	954,660
Net (expenditure)/income before taxation		(33,444)	138,067	104,623	111,856
Net movement in funds before other recognised gains/(losses)		(33,444)	138,067	104,623	111,856
Net movement in funds		(33,444)	138,067	104,623	111,856
Reconciliation of funds:					
Total funds brought forward		650,095	234,387	884,482	772,626
Net movement in funds		(33,444)	138,067	104,623	111,856
Total funds carried forward		616,651	372,454	989,105	884,482

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 32 form part of these financial statements.

PARENTS PLUS CLG
(A company limited by guarantee)
REGISTERED NUMBER: 530105

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	10	6,231	3,788
		<u>6,231</u>	<u>3,788</u>
Current assets			
Stocks	11	40,249	79,643
Debtors	12	59,446	91,158
Cash at bank and in hand		1,409,907	1,002,850
		<u>1,509,602</u>	<u>1,173,651</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(526,728)	(292,957)
Net current assets		<u>982,874</u>	<u>880,694</u>
Total assets less current liabilities		<u>989,105</u>	<u>884,482</u>
Total net assets		<u>989,105</u>	<u>884,482</u>
Charity funds			
Restricted funds	14	372,454	234,387
Unrestricted funds	14	616,651	650,095
Total funds		<u>989,105</u>	<u>884,482</u>

The Charity's financial statements have been prepared in accordance with the Charities SORP Financial Reporting Standards 102; the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The financial statements were approved and authorised for issue by the Directors on and signed on their behalf by:

The financial statements were approved and authorised for issue by the Directors on 30 April 2026 and signed on their behalf by:

PARENTS PLUS CLG
(A company limited by guarantee)
REGISTERED NUMBER: 530105

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025



Mr Adam O'Reilly
Director

30th April 2026

The notes on pages 18 to 32 form part of these financial statements.



Dr Michael Drumm
Director

30th April 2026

PARENTS PLUS CLG
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2024 €
Cash flows from operating activities		
Net cash provided by operating activities	410,482	74,360
Cash flows from investing activities		
Dividends, interests and rents from investments	337	337
Purchase of tangible fixed assets	(3,762)	(555)
Net cash used in investing activities	(3,425)	(218)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	407,057	74,142
Cash and cash equivalents at the beginning of the year	1,002,850	928,708
Cash and cash equivalents at the end of the year	1,409,907	1,002,850

The notes on pages 18 to 32 form part of these financial statements

PARENTS PLUS CLG
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 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 financial statements of Parents Plus CLG for the financial year ended 31st December 2025. The nature of the company's operations and its principal activities are set out in the directors' report.

Parents Plus CLG is incorporated in the Republic of Ireland. The company is a private company limited by guarantee. The company's registered number is 530105. The address of the registered office is Parents Plus CLG, The Mater Misericordiae University Hospital, Eccles Street, Dublin 7, D07 R2WY.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been presented in Euro (€) which is the functional currency of the Charity.

2.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for a period not less than 12 months from the date of approval of the financial statements. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Company Status

Parents Plus CLG is incorporated in the Republic of Ireland. The company is a private company limited by guarantee. The company's registered number is 530105. The address of the registered office is Parents Plus CLG, The Mater Misericordiae University Hospital, Eccles Street, Dublin 7, D07 R2WY.

PARENTS PLUS CLG
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, 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.

Grants from Governments and other institutional donors: where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued. Where no performance and specific deliverables are imposed the income is recognised when the charity is entitled to the income, it is probable that the charity will receive the funds and the amounts can be reliably measured.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15.0%
Office equipment	-	15.0%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

PARENTS PLUS CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

PARENTS PLUS CLG
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

The directors make estimates and assumptions concerning the future in the process of preparing the financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. There were no estimates and assumptions that are considered by the directors to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from charitable activities

	Restricted funds 2025 €	Total funds 2025 €
Rethink Ireland	113,695	113,695
Archways	25,950	25,950
An Pobal	90,945	90,945
HSE Disability	253,236	253,236
HSE Mental Health	28,977	28,977
HSE Wellbeing	12,247	12,247
Parentline	37,750	37,750
JP McManus Benevolent Fund	18,000	18,000
Tusla Traveller project	61,563	61,563
RTE Toy Show Fund	13,512	13,512
Community Foundation Ireland	5,737	5,737
	<u>661,612</u>	<u>661,612</u>

PARENTS PLUS CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	<i>Restricted funds 2024 €</i>	<i>Total funds 2024 €</i>
An Pobal	90,944	90,944
RTE Toy Show Fund	65,894	65,894
Rethink Ireland	13,167	13,167
Tusla Traveller Project	39,411	39,411
HSE Disability	262,784	262,784
JP McManus Benevolent Fund	10,000	10,000
	<u>482,200</u>	<u>482,200</u>

5. Income from charitable activities

	Unrestricted funds 2025 €	Total funds 2025 €
ADHD Programme	107,085	107,085
The Adolescents Programme	91,259	91,259
The Children's Programme	46,212	46,212
The Early Years Programme	45,722	45,722
Healthy Families Programme	32,085	32,085
Parenting When Separated Programme	57,993	57,993
Special Needs Programme	40,281	40,281
Workings Things Out Programme	30,060	30,060
Accreditation & Supervision	390	390
Workshops	350	350
Programme Refunds	(1,400)	(1,400)
Sundry Income	2,746	2,746
Investment income	337	337
	<u>453,120</u>	<u>453,120</u>

PARENTS PLUS CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	<i>Unrestricted funds 2024 €</i>	<i>Restricted funds 2024 €</i>	<i>Total funds 2024 €</i>
The Early Years Programme	59,034	-	59,034
The Children's Programme	59,866	-	59,866
The Adolescent's Programme	69,554	-	69,554
Working Things Out Programme	70,456	-	70,456
Parenting when Separated Programme	104,680	-	104,680
Healthy Families Programme	24,556	-	24,556
Special Needs Programme	41,023	-	41,023
ADHD Programme	8,645	-	8,645
Combined Programme	34,112	-	34,112
Accreditation / Supervision	2,705	-	2,705
Tusla Traveller Training Course	11,470	-	11,470
Parentline	-	10,007	10,007
Booklets and Program Manuals	80,401	-	80,401
Workshops	8,100	-	8,100
Programme Refunds	(1,254)	-	(1,254)
Sundry Income	625	-	625
Investment income	337	-	337
	574,310	10,007	584,317

PARENTS PLUS CLG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €
Wages and Salaries	244,707	400,735	645,442
External trainers	92,564	88,294	180,858
Manuals, booklets & programme costs	58,304	34,516	92,820
Printing, postage and stationery	10,874	-	10,874
Staff training	1,055	-	1,055
Travelling and subsistence	847	-	847
Computer costs	12,496	-	12,496
Insurance	4,984	-	4,984
Telephone and internet charges	1,725	-	1,725
Subscriptions	1,841	-	1,841
Office expenses	2,481	-	2,481
Consultancy fees	5,219	-	5,219
Finance and governance fees	39,233	-	39,233
Audit fees	4,808	-	4,808
Bad debts	460	-	460
Bank charges	3,646	-	3,646
Depreciation	1,320	-	1,320
	<u>486,564</u>	<u>523,545</u>	<u>1,010,109</u>

PARENTS PLUS CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	<i>Unrestricted funds 2024 €</i>	<i>Restricted funds 2024 €</i>	<i>Total funds 2024 €</i>
Wages and Salaries	235,256	322,498	557,754
External trainers	120,570	56,666	177,236
Manual, booklets & programme costs	81,815	7,934	89,749
Printing, postage & stationery	17,462	-	17,462
Staff training	4,067	-	4,067
Travelling and subsistence	1,355	-	1,355
Computer costs	10,500	-	10,500
Insurance	6,669	-	6,669
Telephone and internet charges	3,750	-	3,750
Marketing and advertising	16,067	3,373	19,440
Subscriptions	2,944	-	2,944
Office expenses	5,083	-	5,083
Consultancy fees	17,442	-	17,442
Finance and governance fees	33,716	-	33,716
Audit fees	4,920	-	4,920
Bank charges	1,771	-	1,771
Depreciation	802	-	802
	<u>564,189</u>	<u>390,471</u>	<u>954,660</u>

7. Auditors' remuneration

	2025 €	2024 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>4,808</u>	<u>4,920</u>

8. Staff costs

	2025 €	2024 €
Wages and salaries	557,316	483,840
Social security costs	61,445	50,887
Pension costs	26,681	23,027
	<u>645,442</u>	<u>557,754</u>

PARENTS PLUS CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

8. Staff costs (continued)

	2025	2024
Employees	<u>10</u>	<u>10</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2025 No.	2024 No.
In the band €60,001 - €70,000	2	2
In the band €70,001 - €80,000	1	1
In the band €100,001 - €110,000	1	1

Only one of the above employees is employed on a full time basis.

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2024 - €NIL).

During the year ended 31 December 2025, no Director expenses have been incurred (2024 - €NIL).

10. Tangible fixed assets

	Office equipment €
Cost or valuation	
At 1 January 2025	36,607
Additions	3,763
At 31 December 2025	<u>40,370</u>
Depreciation	
At 1 January 2025	32,819
Charge for the year	1,320
At 31 December 2025	<u>34,139</u>

PARENTS PLUS CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

10. Tangible fixed assets (continued)

	Office equipment €
Net book value	
At 31 December 2025	6,231
At 31 December 2024	3,788

11. Stocks

	2025 €	2024 €
Finished goods and goods for resale	40,249	79,643

12. Debtors

	2025 €	2024 €
Due within one year		
Trade debtors	52,788	65,123
Other debtors	1,363	20,830
Prepayments and accrued income	5,295	5,205
	59,446	91,158

PARENTS PLUS CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	14,225	27,999
Other creditors	6,031	2,286
Accruals and deferred income	506,472	262,672
	526,728	292,957
	526,728	292,957

Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Included within other creditors is pension contributions outstanding at the reporting date and paid post period end of €5,470 (2024: €2,286). The Charity makes contributions to the PRSA's of some of its employees. Contributions payable are charged to the statement of financial activities in the period they are payable.

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 €	Income €	Expenditure €	Balance at 31 December 2025 €
Unrestricted funds				
Reserves	650,095	453,120	(486,564)	616,651
	650,095	453,120	(486,564)	616,651
Restricted funds				
Restricted Funds - all funds	234,387	661,612	(523,545)	372,454
	234,387	661,612	(523,545)	372,454
Total of funds	884,482	1,114,732	(1,010,109)	989,105

PARENTS PLUS CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2024 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2024 €</i>
Unrestricted funds				
General Funds - all funds	639,975	574,309	(564,189)	650,095
Restricted funds				
Restricted Funds - all funds	132,651	492,207	(390,471)	234,387
Total of funds	772,626	1,066,516	(954,660)	884,482

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 €	Income €	Expenditure €	Balance at 31 December 2025 €
General funds	650,095	453,120	(486,564)	616,651
Restricted funds	234,387	661,612	(523,545)	372,454
	884,482	1,114,732	(1,010,109)	989,105

PARENTS PLUS CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2024 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2024 €</i>
General funds	639,975	574,309	(564,189)	650,095
Restricted funds	132,651	492,207	(390,471)	234,387
	<u>772,626</u>	<u>1,066,516</u>	<u>(954,660)</u>	<u>884,482</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €
Tangible fixed assets	6,231	-	6,231
Current assets	1,137,148	372,454	1,509,602
Creditors due within one year	(526,728)	-	(526,728)
Total	<u>616,651</u>	<u>372,454</u>	<u>989,105</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 €</i>	<i>Restricted funds 2024 €</i>	<i>Total funds 2024 €</i>
Tangible fixed assets	3,788	-	3,788
Current assets	939,264	234,387	1,173,651
Creditors due within one year	(292,957)	-	(292,957)
Total	<u>650,095</u>	<u>234,387</u>	<u>884,482</u>

PARENTS PLUS CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 €	2024 €
Net income for the year (as per Statement of Financial Activities)	<u>104,623</u>	<u>111,856</u>
Adjustments for:		
Depreciation charges	1,320	802
Dividends, interests and rents from investments	(337)	(337)
Decrease/(increase) in stocks	39,394	(9,668)
Decrease/(increase) in debtors	31,712	(26,277)
Increase/(decrease) in creditors	233,770	(14,108)
Accrued Income / expenses	-	(7,244)
Net cash provided by operating activities	<u><u>410,482</u></u>	<u><u>55,024</u></u>

18. Analysis of cash and cash equivalents

	2025 €	2024 €
Cash in hand	<u>1,409,907</u>	<u>1,002,850</u>
Total cash and cash equivalents	<u><u>1,409,907</u></u>	<u><u>1,002,850</u></u>

19. Analysis of changes in net debt

	At 1 January 2025 €	Cash flows €	At 31 December 2025 €
Cash at bank and in hand	1,002,850	407,057	1,409,907
	<u><u>1,002,850</u></u>	<u><u>407,057</u></u>	<u><u>1,409,907</u></u>

PARENTS PLUS CLG
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

20. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2025.

21. Post balance sheet events

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