Company registration number: 484504

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2025

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Contents

Dyspraxia Association of Ireland
Company limited by guarantee

Directors and other information

Directors	Kery-Lee Hamman Jurgita Goberiene Eoin Haugh Sheelagh Carroll (Resigned 31 December 2025) James Tone Rion O'Farrell Walsh Gareth Williams Miriam McDonald Kevin O'Keefe (Resigned 31 December 2025)
Secretary	Eoin Haugh
Company number	484504
Registered office	Carmichael House North Brunswick Street Dublin 7
Auditor	Kildare Audit & Accountancy Services Lower Eyre Street Newbridge Co. Kildare
Bankers	Bank of Ireland Leixlip Centre Leixlip Co. Kildare
Solicitors	Partners at Law 8 Adelaide Street Dun Laoghaire Co. Dublin

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2025.

Directors

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

Kery-Lee Hamman
Jurgita Goberiene
Eoin Haugh
Sheelagh Carroll (Resigned 31 December 2025)
James Tone
Rion O'Farrell Walsh
Gareth Williams
Miriam McDonald
Kevin O'Keefe (Resigned 31 December 2025)

As part of the Board's commitment to adopting best practice in our financial reporting, the Board has approved the financial statements be prepared and presented in compliance with the Charities Statement of Recommended Practice Financial Reporting Standard 102 (Charities SORP (FRS102)) on a voluntary adoption basis.
The recommendations of the SORP are intended to achieve the following objectives:
- Improve the quality of financial reporting by charities;
- Enhance the relevance, comparability and understandability of the information presented in charities accounts;
- Provide clarification, explanation and interpretation of accounting standards and their application to charities and to sector specific transactions.
- As the board has voluntarily adopted the SORP, not all requirements have been adopted as further detailed in the accounting policies related to grants.

Principal activities

The company is a registered charity in the Republic of Ireland. The mission of the company is to ensure that the Dyspraxia/DCD community have the information, skills and support to effectively fulfil their potential and to equip professionals and the wider society with information about dyspraxia/DCD in order to promote understanding and accessibility at a national level.

The organisation works to:
-Raise awareness of Dyspraxia/DCD in Ireland and create a better understanding of the difficulties people with Dyspraxia/DCD and their families face.
-Ensure adequate resources are available to support the needs of people with Dyspraxia/DCD. This includes occupational therapy, speech therapy, physiotherapy, psychological support and education.
-Provide an information and sharing and support network for people with Dyspraxia/DCD and their families
-Improve diagnostic services
-Organise meetings for people with Dyspraxia/DCD and their families
-Provide a link to professionals, for people with Dyspraxia/DCD and their families.

Business Review and Financial Results

The principal source of funding for the charity is grants and generosity of the general public with donations. The company receives the majority of its grants from the HSE. Grants of €253,568 were recognised as income in the current year .

At the end of the year the company had assets of €408,058 (2024: €342,124) and liabilities of €44,492 (2024:€16,748). The net funds of the company have increased by €38,190 and the directors are satisfied with the level of retained reserves at the year end. Of the net funds at 31 December 2025 of €363,566, €177,180 of this is attributable to restricted funds.

Reserves policy

The charity has split its reserves according to the nature of same between restricted and unrestricted per SORP requirements.

Achievements and Performance

Dyspraxia/DCD Ireland continued to deliver on its mission of supporting individuals with Developmental Coordination Disorder (DCD/Dyspraxia) across the lifespan during 2025. Key activities and achievements included:

- Delivery of the POTTS (Partnering Occupational Therapy and Telehealth services programme across multiple HSE regions.
- Direct occupational therapy assessment and intervention services for individuals with DCD across the lifespan
- National awareness-raising and advocacy activity, including professional development training for educators and healthcare professionals
- Development of new resources for GPs, employers, and schools to improve early identification and support for those with DCD
- Engagement with the Disability Federation of Ireland and HSE stakeholders on policy and funding matters
- Provision of Counselling Services to adults and children with DCD
- A range of information and supports provided through our Guidance and Support Hub
- A successful National Conference in March 2025

Principal risks and uncertainties

The Directors/Trustees have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of grants and donations and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The charity mitigates these risks as follows:
- The charity continually monitors the level of activity, prepares and monitors its budgets targets and projections. The charity has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities; and
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients.

Dividends

As a company limited by guarantee, no dividends are payable to members.

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 regard 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 Carmichael House, North Brunswick Street, Dublin 7.

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 aware of that information.

This report was approved by the board of directors on .22nd June 2026 and signed on behalf of the board by:

Eoin Haugh
Director

James Tone
Director

Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as modified by the voluntary adoption of elements of the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

Independent auditor's report to the members of Dyspraxia Association of Ireland

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dyspraxia Association of Ireland (the 'company') for the financial year ended 31 December 2025 which comprise the Income and expenditure account, the Statement of Changes in Funds, balance sheet, statement of changes in equity, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Claire Kelly (Senior Statutory Auditor)

For and on behalf of
Kildare Audit & Accountancy Services
Chartered Accountants and Statutory Auditor
Lower Eyre Street
Newbridge
Co. Kildare

Dyspraxia Association of Ireland
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Income and Expenditure account
Financial year ended 31 December 2025

	Note	2025 €	2024 €
Income	**5**	352,799	359,041
Cost of sales		(66,737)	(48,577)
Net income/(expenditure)		286,062	310,464
Administrative expenses		(247,872)	(185,499)
Operating surplus	**6**	38,190	124,965
Surplus before taxation		38,190	124,965
Tax on surplus		-	-
Surplus for the financial year		38,190	124,965

All the activities of the company are from continuing operations.

The notes on pages 15 to 21 form part of these financial statements.

Statement of comprehensive income
Financial year ended 31 December 2025

	2025	2024
	€	€
Surplus for the financial year	38,190	124,965
Transfer to restricted reserves	(27,180)	(150,000)
Change in unrestricted reserves for the financial year	11,010	(25,035)

Balance sheet
As at 31 December 2025

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	8	14,521		7,654	
			14,521		7,654
Current assets					
Stocks	9	811		1,630	
Debtors	10	194,562		153,219	
Cash at bank and in hand		198,164		179,621	
		393,537		334,470	
Creditors: amounts falling due within one year	11	(44,492)		(16,748)	
Net current assets			349,045		317,722
Total assets less current liabilities			363,566		325,376
Net assets			363,566		325,376
Capital and reserves					
Restricted reserves	13		177,180		150,000
Unrestricted Funds	13		186,386		175,376
Members funds			363,566		325,376

These financial statements were approved by the board of directors on .... and signed on behalf of the board by:

Eoin Haugh
Director

James Tone
Director

The notes on pages 15 to 21 form part of these financial statements.

Dyspraxia Association of Ireland
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Statement of changes in funds
Financial year ended 31 December 2025

	Restricted reserves	Unrestricted reserves	**Total**
	€	€	**€**
At 1 January 2024	-	200,411	200,411
Surplus for the financial year		124,965	124,965
Transfer to restricted reserves	150,000	(150,000)	-
Total comprehensive income for the financial year	150,000	(25,035)	124,965
At 31 December 2024 and 1 January 2025	150,000	175,376	325,376
Surplus for the financial year		38,190	38,190
Transfer to restricted reserves	27,180	(27,180)	-
Total comprehensive income for the financial year	27,180	11,010	38,190
At 31 December 2025	177,180	186,386	363,566

Dyspraxia Association of Ireland
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Statement of cash flows
Financial year ended 31 December 2025

	2025	2024
	€	€
Cash flows from operating activities		
Surplus for the financial year	38,190	124,965
Adjustments for:		
Depreciation of tangible assets	2,546	1,350
Accrued expenses/(income)	(42,148)	(146,080)
Changes in:		
Stocks	819	170
Trade and other debtors	(1,343)	(474)
Trade and other creditors	29,892	(25,526)
Cash generated from operations	27,956	(45,595)
Net cash from/(used in) operating activities	27,956	(45,595)
Cash flows from investing activities		
Purchase of tangible assets	(9,413)	(1,028)
Net cash used in investing activities	(9,413)	(1,028)
Net increase/(decrease) in cash and cash equivalents	18,543	(46,623)
Cash and cash equivalents at beginning of financial year	179,621	226,244
Cash and cash equivalents at end of financial year	198,164	179,621

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Carmichael House, North Brunswick Street, Dublin 7.

2. Statement of compliance

These financial statements have been prepared in compliance with the Charities SORP and FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation
The financial statements have been prepared on the historical cost basis, in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' and FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The charity has applied the Charities SORP for the fifth year, on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. Not all regulations have been adopted as is permitted on a voluntary adoption of the Charities SORP i.e. The accounting policies set out below identify areas where accounting treatment differs from that per the Charities SORP recommendations.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the financial statements. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP.

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

Turnover

Income is recognised on a received basis except for membership income which is apportioned to the period to which membership relates. Grant income is recognised when the grant has been awarded and relevant activity commenced or where performance conditions apply and where the nature of the grant relates to a specific project, the grant income is apportioned to the period which the projects are carried out.

Tangible assets
Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation.

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

Fittings fixtures and equipment	-	15%	reducing balance

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

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

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

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants
Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model, which is a departure from the Charities SORP standards.

Under the accrual model, government grants relating to revenue are recognised when approved and activity has commenced. Other garnts are recognised over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

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

There are no financial instruments held during the period.

Taxation
The company has availed of the tax exemption for charities under Section 207 and 208 TCA 1997.

4. Limited by guarantee

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

5. Income

	Unrestricted Funds 2025	**Restricted Funds 2025**	**2025**	2024
HSE Core Funding	-	50,000	50,000	50,004
Other Grants	-	203,568	203,568	173,910
Donations	7,968	-	7,968	35,925
Membership	12,167	-	12,167	14,496
Fundraising Events	3,000	-	3,000	-
Book Sales	542	-	542	1,270
Christmas Cards/Badges	277	-	277	346
Training Income	-	-	-	2,895
Webinars Income	200	-	200	-
Workshops	19,117	-	19,117	25,072
Talks	200	-	200	840
Events	24,182	-	24,182	11,888
Marathons & Walks	9,729	-	9,729	17,535
Assessments - Income	7,833	-	7,833	23,385
Counselling - Income	19	-	19	475
Conference - Income	10,751	-	10,751	-
Teenage Groups	2,488	-	2,488	-
Other Income	758	-	758	1,000
	99,231	253,568	352,799	359,041

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

6. Operating surplus

Operating surplus is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	2,546	1,350
Fees payable for the audit of the financial statements	2,972	2,972

The audit fee includes the cost of the CRO filing for the company.

7. Staff costs

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

	2025	2024
	Number	Number
Administrative	4	3

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	167,982	119,909
Social insurance costs	18,067	12,976
	186,049	132,885

No employees received employee benefits in excess of €60,000 which would require disclosure.

No members of the management committee received any remuneration during the year. No expenses were reimbursed to trustees/directors during 2025.

8. Tangible assets

	Fixtures, fittings and equipment	**Total**
	€	**€**
Cost		
At 1 January 2025	28,114	28,114
Additions	9,413	9,413
At 31 December 2025	37,527	37,527
Depreciation		
At 1 January 2025	20,460	20,460
Charge for the financial year	2,546	2,546
At 31 December 2025	23,006	23,006
Carrying amount		
At 31 December 2025	14,521	14,521
At 31 December 2024	7,654	7,654

9. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	811	1,630

10. Debtors

	2025	2024
	€	€
Prepayments	4,562	3,219
Accrued income- Government grants receivable	190,000	150,000
	194,562	153,219

11. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors	233	(96)
Tax and social insurance:		
PAYE and social welfare	17,769	9,337
Accruals	5,359	7,507
Government grants	21,131	-
	44,492	16,748

12. Government grants

	2025	2024
	€	€
At the start of the financial year	-	23,910
Grants received or receivable	274,699	200,004
Released to profit or loss	(253,568)	(223,914)
At the end of the financial year	21,131	-

The amounts recognised in the financial statements for government grants are as follows:

	2025	2024
	€	€
Recognised in creditors:		
Deferred government grants due within one year	21,131	-

All conditions attaching to grants received or receivable in 2025 and due for expenditure in 2025 or for ongoing projects post year end, have been met.

13. Reserves

The reserves at 31 December 2025 of €363,566, €186,386 is attributable to unrestricted funds with €177,180 of this attributable to restricted funds. Reserves represents the retained surplus since formation.

14. Analysis of changes in net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	€	**€**	**€**
Cash and cash equivalents	179,621	18,543	198,164

15. Events after the end of the reporting period

None noted.

16. Related party transactions

No related party transactions to disclose.

17. Charity Status

The company is registered with the Charities Regulator, registered charity number 20041571, CHY number CHY13394.

18. Approval of financial statements

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

19. Detail of grant income

Name of Grant Agency	Sponsoring government department	Total Grant Award	Term of Grant	Received during the period	Grants deferred @ 31 Dec 2025	Amt of Grant taken to income in the period	Name Grant Programme/ purpose of grant	Capital grant if relevant	Is the grant restricted to a project or for the delivery of service
HSE	Department of Health	50,000	2025	50,000	0	50,000	Grant Aid Agreement	N/A	Restricted - only for use for stated purpose of programme
HSE	Department of Health	190,000	2025	0	-	190,000	Grant Aid Agreement	N/A	Restricted - only for use for stated purpose of programme
Hospital Saturday Fund	N/A	12,807	2025	12,807	9,730	3,077	Grant Aid Agreement	N/A	Restricted - only for use for stated purpose of programme
Community Foundation Ireland	N/A	11,400	2025	11,400	11,400	0	Parent Signposts Programme	N/A	Restricted - only for use for stated purpose of programme
HSE	N/A	1,518	2025	1,518	-	1,518	National Conference	N/A	Restricted - only for use for stated purpose of programme
HSE	N/A	2,538	2025	2,538	-	2,538	National Lottery Grant	N/A	Restricted - only for use for stated purpose of programme
HSE	N/A	2,185	2025	2,185	-	2,185	National Lottery Grant	N/A	Restricted - only for use for stated purpose of programme
HSE	N/A	770	2025	770	-	770	Barretstown Family Day Out	N/A	Restricted - only for use for stated purpose of programme
HSE	N/A	212	2025	212	-	212	GP Information Campaign	N/A	Restricted - only for use for stated purpose of programme
HSE	N/A	770	2025	770	-	770	National Lottery Grant	N/A	Restricted - only for use for stated purpose of programme
St. Patrick's Cathedral	N/A	2,500	2025	2,500	-	2,500	Information & Support	N/A	Not restricted

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

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

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Income and Expenditure Account
Financial year ended 31 December 2025

	2025	2024
	€	€
Income		
HSE Core Funding	50,000	50,004
Other Grants	203,568	173,910
Donations	7,968	35,925
Membership	12,167	14,496
Fundraising Events	3,000	-
Book Sales	542	1,270
Christmas Cards/Badges	277	346
Training Income	-	2,895
Webinars Income	200	-
Workshops	19,117	25,072
Talks	200	840
Events	24,182	11,888
Marathons & Walks	9,729	17,535
Assessments - Income	7,833	23,385
Counselling - Income	19	475
Conference - Income	10,751	-
Teenage Groups	2,488	-
Other income	758	1,000
	352,799	359,041
Cost of sales		
Opening stock	(1,630)	(1,800)
Fundraising events	(9,588)	(40)
Purchases	(17)	(1,309)
Contract Work	(4,212)	-
Conference costs	(19,975)	-
Teenage Group Costs	(900)	-
Attending Events/Conferences	(6,532)	(6,486)
Talks	-	(260)
Volunteers Costs	(622)	(402)
Physical Literacy	-	(1,335)
Research Costs	-	(9,799)
Assessments - Costs	(795)	(130)
Counselling costs	(280)	(290)
Closing stock	811	1,630
	(43,740)	(20,221)
Workshops	(12,675)	(23,106)
Other Event Costs	(10,322)	(5,250)
	(66,737)	(48,577)
Gross surplus	286,062	310,464

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Income and Expenditure Account (continued)
Financial year ended 31 December 2025

	2025	2024
	€	€
Gross surplus percentage	81.1%	86.5%
Overheads		
Administrative expenses		
Wages and salaries	(167,982)	(120,489)
Social welfare refund	-	580
Employer's PRSI contributions	(18,067)	(12,976)
Training	(685)	(360)
Travel & Meetings	(5,772)	(1,360)
Rent/Light Facilities	(440)	-
Insurance	(4,096)	(3,589)
Printing, postage & stationery	(2,027)	(2,452)
Advertising/PR	(4,526)	(18,471)
Website	(5,203)	(4,273)
Telephone	(1,494)	(1,415)
ICT Support	(5,865)	(4,022)
Office Supplies	(193)	(25)
Legal and professional	(971)	(80)
Consultancy fees	(14,381)	(3,847)
Accountancy fees	(7,318)	(5,197)
Auditors remuneration	(2,972)	(2,972)
Bank charges	(235)	(240)
Payment charges	-	(1,589)
Staff welfare	(50)	-
General expenses	(574)	(128)
Subscriptions	(2,240)	(1,124)
Board Meetings	(235)	(120)
Depreciation of tangible assets	(2,546)	(1,350)
	(247,872)	(185,499)
Operating surplus	38,190	124,965
Operating surplus percentage	10.8%	34.8%