NATIONAL WOMEN'S COUNCIL OF IRELAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

### **COMPANY INFORMATION**

**Directors** 

Jennifer Okeke Campbell

Shirley Scott Margaret Martin Norah Burns Amina Moustafa Megan Giblin

Luzia Antonio Berechet Rebekah Connolly

Maeve McCafferty
Rosemarie Hayden

(Elected 13 June 2024)

(Elected 13 June 2024) (Elected 13 June 2024) (Elected 13 June 2024) (Elected 16 October 2024)

Secretary

Anne Gibney

Company number

241868

Registered office

100 North King Street

Dublin 7

**Auditor** 

**Browne Murphy Hughes** 

**Chartered & Certified Accountants** 

& Statutory Auditors,

28 Upper Fitzwilliam Street,

Dublin 2

**Bankers** 

Bank of Ireland

Lower Baggot Street

Dublin 2

**Solicitors** 

Gartlan Furey Solicitors

20 Fitwilliam Square

Dublin 2

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### **DIRECTORS' REPORT**

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### FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their annual report and financial statements for the year ended 31 December 2024.

### AMBITION, PURPOSE AND LIVING VALUES

The ambition of the National Women's Council of Ireland is an Ireland where every woman enjoys true equality and no woman is left behind. This ambition shapes and informs our work, and, with our living values, how we work.

We are a movement-building organisation rooted in our membership, working on the whole island of Ireland. We are also part of the international movement to protect and advance women's and girls' rights.

Our purpose is to lead action for the achievement of women's equality through mobilising, influencing, and building solidarity.

### **OUR LIVING VALUES**

Our living values guide us. They are given expression in our work, and in how we work, as an organisation.

We are committed to being:

#### Feminist:

Feminism is a core and essential value of our organisation. This means we consistently act to achieve true equality for all women and girls.

### Inclusive:

We are active in ensuring that no woman is left behind in our journey to achieve true equality.

### Fearless:

Our ambition and purpose means that we are fearless leaders for all women, actively challenging that which is in the way of the achievement of true equality.

### Caring:

We value care, including its full expression in how we act as an organisation.

### Strategic:

Being effective and successful in advancing our purpose requires us to be strategic; Showing leadership and strength in collaborations with partners, prioritising our work and making choices that are achievable and future-oriented.

### Diverse:

The women of Ireland are a diverse group, and we are their voice, therefore we bring diversity to everything we do and how we operate as an organisation.

Diversity for NWC includes – but is not limited to - disabled women, migrant women, women of color, lone parents, women in the North of Ireland, women experiencing poverty, addiction and homelessness, women from working class communities and the LGBTQI+ community, women of all faiths and none, Traveller and Roma women, women from other ethnic minorities, women in prostitution and survivors of gender based violence and trauma, survivors of institutional abuse, young women and older women, rural women, women in prisons, undocumented women and women living in Direct Provision.

### **LEGAL STATUS**

Founded in 1973, the National Women's Council of Ireland CLG is the registered name of the Company. The National Women's Council of Ireland (NWCI) is limited by guarantee and does not have a share capital. At 31 December 2024 the company had ten members who have each guaranteed the liabilities of the Company up to a maximum of €1.27.

### **DIRECTORS' REPORT (CONTINUED)**

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### **GOVERNANCE AND MANAGEMENT**

We comply with the Governance Code for community, voluntary and charitable organisations in Ireland. A review of our organisation's compliance with the principles outlined in this Code was conducted in July 2024. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review set out actions and completion dates for any issues that the assessment identified as needing to be addressed.

The governing body of the NWC is called the Executive Board and the individual members are called Executive board members. This group has ultimate responsibility for the NWC, overseeing and ensuring the overall direction, effectiveness and accountability of the organisation.

The role of the Executive Board is to oversee the business of the Company as per the Constitution.

The Executive Board meets regularly, and its term of office is two years. As well as meeting regularly, a number of Board Sub-Committees are operated which are made up of Board and Staff representatives working on specific areas. In addition, Board Members may be part of an advisory committee/focus group or other working groups along with member groups for an event or project.

The Board is constituted from the membership of the NWC; the membership elects the individual members of the Executive Board and also directly elects both the Chairperson and Deputy Chairperson at an Annual General Meeting every two years. When selecting candidates for election, the membership must be mindful that the executive board must include three executive board members who reside outside Dublin and four members from groups who specifically target and work with certain designated categories of disadvantaged or marginalised member organisations.

### The Executive Board

#### Role:

- Board members direct the organisation ensuring that it has proper plans, procedures, policies, structures and resources in place to achieve its objectives
- Board members are accountable for the organisation which they govern and must ensure the organisation's procedures are reviewed, that risk is managed and account accurately to funders, members and other stakeholders for both its activities and financial affairs.

### Responsibilities include:

- · Complying with all statutory obligations
- · Regularly reviewing and confirming annually the adequacy of internal financial and other controls
- · Overseeing major items of expenditure
- Establishing and monitoring procedures for the retirement and re-appointment of Board members and the Director
- Employment of Director and employees
- · Establishing and monitoring procedures for managing potential conflicts of interest
- · Maintaining appropriate relationship with the external auditor
- Establishing a procedure for confidential reporting and meaningful follow-up of matters raised
- Participating in the preparation and reviewing of a strategic plan
- · Reviewing the Board's operation and effectiveness

### FINANCE SUBCOMMITTEE

The primary purpose of the Finance Sub Committee is to make recommendations to the Board and assist the Board discharge its responsibility in the following areas:

- Ensuring the Company adopts, maintains and applies appropriate accounting and financial reporting processes and procedures
- Facilitating the independence of the external audit process and addressing issues arising from the audit process and
- Ensuring the Company maintains effective risk management and internal control systems

The Finance Subcommittee comprises not less than three members. Two members are NWC Directors. One member can be co-opted as per the Constitution of the NWC. Meetings held at least four times a year.

### **DIRECTORS' REPORT (CONTINUED)**

### FOR THE YEAR ENDED 31 DECEMBER 2024

### Responsibilities

The responsibilities of the Finance Subcommittee shall include, but are not limited to the following:

#### 1. Financial Reporting

- · Review the annual budget which is presented for approval to the Board
- · Reviewing financial statements and other financial information distributed to the Board
- Monitoring the procedures in place to ensure the Company is in compliance with the Companies Act and other legislative and reporting requirements.
- Reviewing related party transactions and considering the adequacy of disclosure of those transactions in the financial statements; and
- Reviewing reports on the Company's superannuation plan and compliance with relevant laws and regulations.

### 2. Risk Management and Internal Control

Monitoring risk assessment and the internal controls.

- Reviewing risk management practices in consultation with other subcommittees, where appropriate
- · Monitoring the establishment of an appropriate internal control framework, including
- · information systems and considering enhancements.
- Reviewing external audit reports and, where major deficiencies or breakdowns in controls or procedures have been identified, monitoring remedial action taken by management to ensure such action is appropriate and prompt.
- · Reviewing reports on any major defalcations, frauds and thefts from the Company.
- Initiating and supervising special investigations.
- To oversee any investments

#### **Governance Subcommittee**

The primary purpose of the Governance Sub-committee is to make recommendations to the Board and assist the Board discharge its responsibility in the following areas:

- Ensure there is a robust and effective process for the evaluation and performance of the board, board Committees and individual directors
- Ensure the Board fulfils its legal, ethical, and functional responsibilities
- Ensure the company maintains effective risk management and internal control systems

The Governance sub-committee comprises not less than three members. Two members are NWC Directors. New members can be co-opted as per the Constitution of the NWC. Meetings held at least four times a year

### Responsibilities

The Governance Sub-Committee is responsible for advising the Board on effective governance of the organisation through:

- · Ensuring that governance policies and procedures are developed and periodically reviewed
- Ensuring that risk management and internal controls are developed and periodically reviewed in consultation with other sub-committees, where appropriate.
- · Ensuring that induction and training programmes are provided for board members
- · Ensuring regular review of the performance of the board as a whole

### Risk Management and Internal controls

- Development and maintenance of a Risk Register
- Review the adequacy of the Company's policies and procedures regarding internal controls and risk management.
- Discuss with management the scope and quality of systems of internal control and the risk management framework
- Review the findings of investigations into any failures of internal controls or infringements of laws, rules and regulations
- Appraise the Board of significant developments in the course of performing the above duties

# DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### **Employment Subcommittee**

### **Purpose**

The primary purpose of the Employment Sub-committee is to make recommendations to the Board and assist the Board discharge its responsibility in the following areas:

- Conduct a review of the NWC Employment Policies in accordance with the Strategic Plan process and make recommendations to the Board on changes and updates that are required
- · Ensure the employment polies are up to date with current employment law
- Carry out duties as specified within the Employment Policy regarding recruitment, disciplinary and grievance procedures, redundancy etc.
- To lead the recruitment process of the Director and ensure 1-1 support is implemented for the Director.
- To receive reports on personnel and Human Resource issues from the Director and where relevant Head of Finance and Operations at Committee meetings.
- · To recommend staff salary scales, increment process and pension benefits to the Board

The Committee comprises not less than three members. Two members are NWC Directors. New members can be co-opted as per the Constitution of the NWC. Meetings held at least three times a year, or when required.

#### **OUR WORK IN 2024**

Some of the work activities of NWC for 2024 are as follows: full details are available in our Annual Report.

### Certificate Programme in Collaboration with Maynooth University

Starting in January 2024 and concluding in July 2024, Feminist Communities for Climate Justice and Maynooth University's Department of Applied Social Studies ran a first of its kind certificate training programme, Community Work in a Changing Ireland: Feminist Climate Justice. Over twenty weeks, twenty-one diverse participants from all over Ireland passionate about climate change and engaged with their local communities, attended online and inperson sessions on Maynooth University campus, learning about community work and community development, feminism and climate justice.

The participants completed tasks such as reflective essays, examined the role of social inequalities in relation to climate change, and designed community work approaches to case studies of climate injustice happening in Ireland. They also carried out study visits, learning from workers in community spaces all over Ireland and the ways that climate change interlaps with their work.

### Launch of the Feminist Climate Justice Report

In April 2024, Feminist Communities for Climate Justice – a joint project between NWC and Community Work Ireland – launched the *Feminist Climate Justice Report* at the Banking Hall in Cork. The report, authored by Dr. Fiona Dukelow, Dr. Catherine Forde and Edith Busteed, is the first of its kind in Ireland and examines the impacts of climate policies on women and marginalised communities, from the perspective of intersectional feminist climate justice. The report explores six key pillars: energy & housing; transport; care; health; food, land use, agriculture & biodiversity; and just transition.

The report illustrates how climate change will hit already disadvantaged groups in our societies harder, and that the current approach to climate policy in Ireland worsens this disadvantage as it does not pay adequate attention to social justice. Domestic data gaps on how climate change and climate policies impact groups like women, Travellers, disabled people and people seeking asylum means that we lack the evidence to create climate policies which do not worsen social inequality.

### **NWC's Youth Advisory Panel**

The Youth Advisory Panel continues to grow and develop. Members took part in online training with Women on Air in January to enhance their media skills. We held four meetings throughout the year including opportunities to get to know NWC staff and their respective areas of work. At an in-person event in April, members were in conversation with Siona Cahill who shared her leadership journey and activism tips. They participated in our campaigns including signature collecting for an EU wide campaign on abortion access. We are delighted that a member was elected onto the board, participated at a Women's Parliamentary Caucus Reproductive Health workshop. Members joined the Department of Foreign Affairs youth consultation on the development of next Women Peace and Security event online. We also collaborated with the Dublin Rape Crisis Centre on a session as part of their "we consent"

### **DIRECTORS' REPORT (CONTINUED)**

### FOR THE YEAR ENDED 31 DECEMBER 2024

ambassador programme and plan to develop this further in 2025. In conjunction with the Feminist Communities for Climate Justice we hosted an event as part of EIGE Gender Equality Forum in December.

### The Abortion Working Group

Throughout 2024, NWC continued to lead and convene the Abortion Working Group (AWG), a coalition of over 20 health care providers and civil society organisations across the island of Ireland. The AWG functions as a vital mechanism to coordinate sexual health and reproductive rights advocacy amongst civil society groups in Ireland. During this reporting period, NWC facilitated the AWG to garner the views of a diverse range of stakeholders to inform engagement with key decision makers – this included Government representatives, senior civil servants across various departmental forums, and the Health Service Executive (HSE).

#### The Women's Health Action Plan

In May 2024, the Department of Health launched the new Women's Health Action Plan, an update to the previous plan which aims to address the specific health needs of women across the country. The plan focuses on a broad range of issues, from reproductive health to mental health, and emphasises improving access to services and closing gaps in healthcare provision for women.

NWC was tasked with leading Action 6D, which involves investigating the experiences of marginalised women in accessing the Free Contraception Scheme. This action aims to uncover any barriers faced by women from diverse backgrounds, ensuring that the scheme is equitable and reaches all those who need it. While work began in 2024 to select a suitable research team, the survey and focus groups will take place in 2025.

Additionally, NWC began working with the Department of Health to deliver on Action 1E, which commits to establishing a Women's Health Forum. This forum began in 2024, and by the end of the year NWC had conducted listening exercises with 30 women from various priority groups of women — including Roma women, women experiencing homelessness and addiction, migrant women, the LGBT+ community, and disabled women. These sessions will continue into 2025, with a report of the findings expected later that year.

### Sex for Rent' Exploitation

In May 2024 'Sex for Rent' An NWC Report on Sexual Exploitation and Sexual Harassment in the Rental Housing Market was launched to much media attention. This research, funded by Community Foundation Ireland and the European Women's Lobby was the first of its kind in Ireland and its launch saw 350 register to be part of the discussion on the headline findings. In October 2024 NWC Director, Orla O'Connor, spoke at a briefing about the issue in Leinster House ahead of the general election, along with Feargha Ní Bhroin (VAW Officer) and Ann-Marie O'Reilly National Advocacy Manager with Threshold. Orla made the point that women in housing precarity today in Ireland are being forced to choose between homelessness and sexual exploitation. The main takeaway from the briefing was that legislation has an important role to play in protecting women from this kind of legislation but that ensuring access to secure, good quality and affordable housing for all members of society is the only sure way of protecting the most vulnerable women from domestic and sexual violence.

### SPHE report launch

Since 2021, NWC has actively contributed to the redevelopment of the Social, Personal, and Health Education (SPHE) curricula undertaken by the National Council for Curriculum and Assessment (NCCA). Our submissions and inputs to NCCA have provided a feminist and gender-sensitive lens to the redevelopment and implementation of the new SPHE curricula, aligning with our commitment to the prevention pillar of the Third National Strategy on Domestic, Sexual, and Gender-Based Violence (DSGBV). NWC advocates for the integration of Relationships and Sexuality Education (RSE) into compulsory SPHE education to advance gender equality, promote public health, and prevent violence against women. The input and feedback from NWC's member organisations have been invaluable in this process.

### Influencing the next National Strategy for Women and Girls

NWC actively engaged in the Department of Children, Equality, Disability, Integration and Youth's consultation on the next National Strategy for Women and Girls (NSWG). Our submission was underpinned by consultation with our diverse membership, including a dedicated members meeting in September, and by promoting the consultation process across our networks.

This engagement provided an important space for members to reflect on progress under the current NSWG, identify ongoing and emerging challenges, and shape priorities for the next strategy. Key issues raised included leadership, economic equality, visibility and participation, healthcare, and gender mainstreaming, alongside critical gaps in areas

# DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

such as housing, homelessness, poverty, and violence against women.

Through our submission, NWC emphasised the need for an ambitious, intersectional strategy that addresses the lived realities of women and girls in all their diversity. We highlighted the need for targeted action to tackle systemic inequalities and improve outcomes, particularly for marginalised groups including migrant women, disabled women, LGBTQI+ individuals, and women experiencing poverty or homelessness.

NWC also participated in the in-person IPSOS consultation events and actively promoted these sessions among our membership to ensure broad engagement. In addition, we contributed as guest speakers to the preparatory session for the Youth Assembly on the NSWG, supporting the inclusion of young women's voices.

### Growing and promoting a diverse and inclusive feminism

As part of the Dublin Arts and Human Rights Festival we organised an online discussion to explore where women are organising. Women have always been at the forefront of organising, campaigning and agitating for change across many crucial issues. Their style, determination and flexibility has often been overlooked. This online discussion captured how and where women are leading in the current struggles for housing, workers' rights, antiracism and reproductive rights on the island and globally.

### **Pension Auto-Enrolment report**

In December 2024, we launched the report *Still Stuck in the Gap: Pensions Auto enrolment from a Gender and Care Lens*, a collaboration between the National Women's Council and TASC (Thinktank for Action on Social Change) authored by Oisín Gilmore, which highlights the inequalities faced by women in the pension system as a result of gender and care inequalities. It outlined the likely impacts that the Government's new Auto-enrolment Scheme will have on those inequalities, and practical policy recommendations to tackle these issues.

The report found that while the forthcoming Pension Auto-enrolment Scheme will increase pension coverage, it will not address the structural inequalities faced by women in our pension system, and may even make them worse. Pension auto-enrolment, due to start in September 2025, is the biggest reform to the Irish pension system since the 1960s, and while it is likely to increase occupational pension coverage for those in employment, it is not likely to have an impact in tackling the gender pension gap, currently at around 35% – and may exacerbate it.

### **DIRECTORS' REPORT (CONTINUED)**

### FOR THE YEAR ENDED 31 DECEMBER 2024

### **Directors and secretary**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Nuala Ryan (End of term 12 June 2024) Ethel Buckley (End of term 12 June 2024)

Jennifer Okeke Campbell

Shirley Scott Margaret Martin Norah Burns

Sarah Monaghan (End of term 12 June 2024)
Sara Phillips (End of term 12 June 2024)
Collette O'Regan (End of term 12 June 2024)
Amina Moustafa

Megan Giblin (Elected 13 June 2024)
Luzia Antonio Berechet (Elected 13 June 2024)
Rebekah Connolly (Elected 13 June 2024)
Maeve McCafferty (Elected 13 June 2024)
Rosemarie Hayden (Elected 16 October 2024)

#### Results and dividends

The results for the year are set out on page 13.

### PRINCIPAL RISKS AND UNCERTAINTIES

### **RESERVES POLICY**

NWCl's policy is to maintain unrestricted reserves at a minimum level to ensure the long-term viability of the organisation. Reserves to be maintained at a level which ensures that NWCl's core activity could continue during a period of unforeseen difficulty. It takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level and the organisations commitments. The results for the year are set out on page 15. Over the last number of years, the company accumulated unrestricted reserves as a contingency fund, which amounts to €336,195 at 31/12/2024. The directors regard this level of unrestricted funds as inadequate for contingency purposes and have resolved to try to increase the level of unrestricted reserves in the future. At the year end the balance sheet shows unrestricted reserves of €336,195 and restricted reserves of €73,495 which will be carried forward to 2025. Restricted reserves will be used to carry out agreed programmes during 2025. Exchequer funding exceed 50% of our income.

### STAFF AND CONTRACTORS

The Board would like to express their appreciation to the dedication and hard work of all their staff. The NWCI is committed to equality of opportunity in employment. All employment decisions at the NWCI are based on competencies that include experience, abilities and qualifications. The organisation supports the implementation of positive action programmes to remove barriers to equality and promote concepts of diversity and equality of opportunity in all of its employment. It is our policy that the principles and practices of equality of opportunity should apply to all conditions of service for our employees, including recruitment, placement, selection, promotion, career development, training, pension and leave entitlements.

The NWCI is committed to ensuring the health, safety and well-being at work of its employees, student interns, contractors and visitors. It is committed to providing and maintaining a safe place of work, safe systems of work, safe equipment and safe procedures, in so far as is reasonably practicable, and in accordance with relevant legislation. This policy sets out the NWCI's programme for managing and safeguarding Health and Safety.

### **DIRECTORS' REPORT (CONTINUED)**

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### **Accounting records**

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified and experienced staff and ensuring that sufficient company resources are available for the task.

The accounting records are held at the company's registered office, 100 North King Street, Dublin 7.

#### **Auditor**

In accordance with the Companies Act 2014, section 383(2), Browne Murphy & Hughes continue in office as auditor of the company.

### Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that she ought to have taken as a director in order to make herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board

Jennifer Okeke Campbell

Director

14/05/2025.

Margaret Martin

Director

# DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

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 that 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 (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit 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.

On behalf of the board

Jennifer Okeke Campbell

Director

Date: 14/05/2025

Margaret Marti

### INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF NATIONAL WOMEN'S COUNCIL OF IRELAND

### Opinion

We have audited the financial statements of National Women's Council of Ireland (the 'company') for the year ended 31 December 2024 which comprise the Income and Expenditure Account, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 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 assets, liabilities and financial position of the company as at 31 December 2024 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF NATIONAL WOMEN'S COUNCIL OF IRELAND

#### Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the directors' report for the financial year for which the financial statements are prepared 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, to the best of our knowledge and belief, are 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 the 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 any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. 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 in accordance with the applicable financial reporting framework that 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/. This description forms part of our auditor's report.

# INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF NATIONAL WOMEN'S COUNCIL OF IRELAND

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

This 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.

Jón Byrne

For and on behalf of Browne Murphy & Hughes

Chartered & Certified Accountants

& Statutory Auditors

28 Upper Fitzwilliam Street

Dublin 2

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

|  |       | Restricted Un | restricted    |               |               |
|--|-------|---------------|---------------|---------------|---------------|
|  |       | Funds<br>2024 | Funds<br>2024 | Total<br>2024 | Total<br>2023 |
|  | Notes | €             | €             | €             | €             |
| Incoming Resources                           |       |               |               |               |               |
| Donations                                    | 3     | 11,515        | 79,002        | 90,517        | 48,473        |
| Activities                                   | 3     | 1,176,189     | 39,400        | 1,215,589     | 1,309,536     |
| Total incoming resources                     |       | 1,187,704     | 118,402       | 1,306,106     | 1,358,009     |
| Resources Expended                           |       |               |               |               |               |
| Raising funds                                | 4     | (9,023)       | (3,389)       | (12,412)      | (12,274)      |
| Activities                                   | 6     | (1,309,732)   | (46,085)      | (1,355,817)   | (1,241,115)   |
| Total Resources Expended                     |       | (1,318,755)   | (49,474)      | (1,368,229)   | (1,253,389)   |
| Net (deficit)/surplus for the financial year |       | (131,051)     | 68,928        | (62,123)      | 104,620       |
|  |       |               |               |               |               |

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

Jennifer Okeke Campbell

Director

Margaret Martin

# STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2024

|   | 2024<br>€ | 2023<br>€ |
|---|-----------|-----------|
| (Deficit)/surplus for the year          | (62,123)  | 104,620   |
| Other comprehensive income              | -         | -         |
| Total comprehensive income for the year | (62,123)  | 104,620   |

### STATEMENT OF FINANCIAL POSITION

### AS AT 31 DECEMBER 2024

|                                       |       | 202       | 4       | 202         | 3       |
|---------------------------------------|-------|-----------|---------|-------------|---------|
|                                       | Notes | €         | €       | €           | €       |
| Comment or sets                       |       |           |         |             |         |
| Current assets Debtors                | 40    | 12 502    |         | 0.040       |         |
| Cash at bank and in hand              | 12    | 13,582    |         | 8,212       |         |
| Cash at bank and in hand              |       | 512,557   |         | 522,943     |         |
|                                       |       | 526,139   |         | 531,155     |         |
| Creditors: amounts falling due within |       | 020,100   |         | 001,100     |         |
| one year                              | 13    | (116,449) |         | (59,342)    |         |
|                                       |       |           |         | <del></del> |         |
| Net current assets                    |       |           | 409,690 |             | 471,813 |
|                                       |       |           |         |             |         |
| _                                     |       |           |         |             |         |
| Reserves                              |       |           | 70.405  |             | 004540  |
| Restricted Funds                      |       |           | 73,495  |             | 204,546 |
| Unrestricted Funds                    | 15    |           | 336,195 |             | 267,267 |
| Manaka and founds                     |       |           | 400.000 |             | 474.040 |
| Members' funds                        |       |           | 409,690 |             | 471,813 |
|                                       |       |           |         |             |         |

The financial statements were approved by the board of directors and authorised for issue on 14/05/2025 and

are signed on its behalf by:

Jennifer Okeke Campbell

Director

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# STATEMENT OF CHANGES IN RESERVES FOR THE YEAR ENDED 31 DECEMBER 2024

|  | Income and<br>expenditure<br>€ |
|--|--------------------------------|
| Balance at 1 January 2023  | 367,193                        |
| Year ended 31 December 2023: Surplus and total comprehensive income for the year   | 104,620                        |
| Balance at 31 December 2023  | 471,813                        |
| Year ended 31 December 2024: (Deficit) and total comprehensive income for the year | (62,123)                       |
| Balance at 31 December 2024  | 409,690                        |

# STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

|   |         | 2024        |          | 2023 |          |
|---|---------|-------------|----------|------|----------|
|   | Notes   | €           | €        | €    | €        |
| Cash flows from operating activities Cash (absorbed by)/generated from operations | 18      | (           | (10,386) |      | 161,103  |
| Net (decrease)/increase in cash and ca  | ach.    | -           |          |      | <u>,</u> |
| equivalents   | 15(1    | (           | (10,386) |      | 161,103  |
| Cash and cash equivalents at beginning  | of year | 5           | 522,943  |      | 361,839  |
| Cash and cash equivalents at end of y   | ear     | -<br>5<br>- | 512,557  |      | 522,943  |

### NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

#### Company information

National Women's Council of Ireland is a limited company domiciled and incorporated in Eire. The registered office is 100 North King Street, Dublin 7.

### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. In preparing the financial statements, the company has referred to guidance included within the Charities SORP (FRS 102) effective since 1 January 2019. The association has adopted best practice to the extent that requirements contained within the aforementioned SORP are applicable to the association.

The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

### 1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price. Financial assets classified as receivable within one year are not amortised.

### Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in surplus or deficit.

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

### 1.6 Taxation

The company is a company limited by guarantee and operates in the Not for Profit sector. Any surpluses generated are for the mutual benefit of the members and on that basis no tax has been applied.

### 1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 1.9 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The directors have not relied upon any such estimates or judgements in the preparation of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Incoming Resources

4

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

|  | Restricted<br>2024<br>€ | Unrestricted<br>2024<br>€ | Total Funds<br>2024<br>€ | 2023<br>€     |
|--|-------------------------|---------------------------|--------------------------|---------------|
| Donations                              | •                       | •                         | •                        | •             |
| Members' subscriptions                 | _                       | 42,471                    | 42,471                   | 38,317        |
| Donations                              | 11,515                  | 36,531                    | 48,046                   | 10,156        |
| Donatione                              | 11,010                  | 00,001                    | 10,010                   | 70,100        |
|  | 11,515                  | 79,002                    | 90,517                   | 48,473        |
|  |                         |                           |                          |               |
| Activities                             |                         |                           |                          |               |
| Department of Children, Equality,      |                         |                           |                          |               |
| Disability, Integration & Youth        | 680,850                 | _                         | 680,850                  | 644,887       |
| Department of Justice & Equality       | 48,251                  | -                         | 48,251                   | 13,036        |
| Department of Rural and Community      | ŕ                       |                           | ·                        | •             |
| Development (Social Partnership)       | 18,840                  | -                         | 18,840                   | 18,840        |
| HSE                                    | 118,000                 | -                         | 118,000                  | 133,296       |
| SSNO - Department of Rural and         |                         |                           |                          |               |
| Community Development                  | 91,689                  | -                         | 91,689                   | 90,146        |
| Pobal - Department of Environment,     |                         |                           |                          |               |
| Climate & Communication                | 124,876                 | -                         | 124,876                  | 124,975       |
| Centre for Reproductive Rights         | 35,000                  | -                         | 35,000                   | 15,000        |
| Department of Foreign Affairs - Shared |                         |                           |                          |               |
| Island Civil Society Fund              | 10,000                  | -                         | 10,000                   | 37,790        |
| Community Foundation of Ireland        | 5,000                   | -                         | 5,000                    | 111,711       |
| Department of Housing, Planning &      | ,                       |                           | •                        | •             |
| Local Government                       |                         | -                         | -                        | 14,566        |
| Dept. of Further and Higher Education, |                         |                           |                          | ,             |
| Research, Innovation and Science       | _                       | _                         | _                        | 18,585        |
| Department of Social Protection        | 2,823                   | -                         | 2,823                    | -             |
| Misc. Grants                           | 30,860                  | _                         | 30,860                   | -             |
| Stephens Green Trust                   | 5,000                   | _                         | 5,000                    | 15,000        |
| IHREC                                  | 5,000                   | _                         | 5,000                    | 7,200         |
| Other                                  | -                       | 39,400                    | 39,400                   | 64,504        |
| ·                                      | ·                       | <del></del>               |                          | <del></del>   |
|  | 1,176,189<br>           | 39,400                    | 1,215,589                | 1,309,536     |
| Daining France                         |                         |                           |                          |               |
| Raising Funds                          |                         | Restricted U              | nrestricted              | Total Total   |
|  |                         | 2024                      | 2024                     | 2024 2023     |
|  |                         |                           |                          |               |
| Marga 9 Calarias                       |                         | €                         | €                        | € €           |
| Wages & Salaries                       |                         | 9,023                     | 3,389                    | 12,412 12,274 |
|  |                         | <del></del>               |                          |               |

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

| 5 ALLOCATION OF GOVERNANCE AND SUPPORT C | OSTS |
|--|------|
|--|------|

|                              | Restricted 2024 | Unrestricted 2024 | Total<br>2024 | Total<br>2023 |
|------------------------------|-----------------|-------------------|---------------|---------------|
| Support Costs                |                 |                   |               |               |
| Staff Costs                  | 959,757         | (3,389)           | 956,368       | 865,678       |
| Office Running Costs         | 37,379          | _                 | 37,379        | 40,135        |
| Rent & Cleaning              | 97,604          | -                 | 97,604        | 94,777        |
| Communications & Information | 30,709          | -                 | 30,709        | 28,410        |
|                              | 1,125,449       | (3,389)           | 1,122,060     | 1,029,000     |
|                              |                 |                   |               |               |

Allocation of staff time is based on job roles within the organisation.

| Restricted 2024 | Unrestricted 2024                | Total<br>2024                       | Total<br>2023  |
|-----------------|----------------------------------|-------------------------------------|--|
|                 |                                  |                                     |  |
| 7,500           | -                                | 7,500                               | 4,680  |
| 14,983          | 2,333                            | 17,316                              | 8,155  |
| 19,628          | · -                              | 19,628                              | 18,871   |
| 486             | -                                | 486                                 | 732  |
| 42,597          | 2,333                            | 44,930                              | 32,438   |
|                 | 7,500<br>14,983<br>19,628<br>486 | 7,500 - 14,983 2,333 19,628 - 486 - | 7,500 - 7,500<br>14,983 2,333 17,316<br>19,628 - 19,628<br>486 - 486 |

### **6 ANALYSIS OF EXPENDITURE**

|                      | Restricted U | Inrestricted | Total     | Total     |
|----------------------|--------------|--------------|-----------|-----------|
|                      | 2024         | 2024         | 2024      | 2023      |
|                      | €            | €            | €         | €         |
| Direct Project Costs | 141,686      | 47,141       | 188,827   | 179,677   |
| Support Costs        | 1,125,449    | (3,389)      | 1,122,060 | 1,029,000 |
| Governance Costs     | 42,597       | 2,333        | 44,930    | 32,438    |
|                      | 1,309,732    | 46,085       | 1,355,817 | 1,241,115 |
|                      | <del></del>  |              |           |           |

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

|   | Auditor's remuneration   | 2024  | 2023                                     |
|---|--|---|--|
|   | Fees payable to the company's auditor and associates:  | €   | 2020                                     |
|   | For audit services   |   |  |
|   | Audit of the financial statements of the company   | 7,500<br>———  | 4,680                                    |
| ; | Employees  |   |  |
|   | The average monthly number of persons employed by the company during the year  | ar was:   |  |
|   |  | 2024<br>Number  | 2023<br>Number                           |
|   | Employees  | 19<br>  | 17                                       |
|   | Their aggregate remuneration comprised:  |   |  |
|   |  | 2024<br>€   | 2023<br>€                                |
|   | Wages and salaries   | 840,383   | 756,415                                  |
|   | Social security costs  | 92,468  | 80,991                                   |
|   | Pension costs  | 38,452  | 32,169                                   |
|   | Pension costs  | 38,452<br>————————————————————————————————————                    | -  |
|   | The remuneration to key management personnel related to five people and totalle (2023: 5 €332,112)  The number of employees whose remuneration is greater than €60,000 is 2 (2023) This is broken down as follows:   | 971,303<br>———————————————————————————————————                    | 869,575<br>====                          |
|   | The remuneration to key management personnel related to five people and totalle (2023: 5 €332,112)  The number of employees whose remuneration is greater than €60,000 is 2 (2023 This is broken down as follows:  | 971,303<br>d €369,143 in 20<br>:2).                               | 2023                                     |
|   | The remuneration to key management personnel related to five people and totalle (2023: 5 €332,112)  The number of employees whose remuneration is greater than €60,000 is 2 (2023)   | 971,303<br>===================================                    | 2023                                     |
|   | The remuneration to key management personnel related to five people and totalle (2023: 5 €332,112)  The number of employees whose remuneration is greater than €60,000 is 2 (2023 This is broken down as follows:  €60,000 -€70,000  | 971,303<br>d €369,143 in 20<br>:2).                               | 2023                                     |
| • | The remuneration to key management personnel related to five people and totalle (2023: 5 €332,112)  The number of employees whose remuneration is greater than €60,000 is 2 (2023) This is broken down as follows:  €60,000 -€70,000 €70,000 -€80,000  | 971,303<br>971,303<br>d €369,143 in 20<br>:2).                    | 32,169<br>869,575<br>2023<br>1<br>-<br>1 |
|   | The remuneration to key management personnel related to five people and totalle (2023: 5 €332,112)  The number of employees whose remuneration is greater than €60,000 is 2 (2023) This is broken down as follows:  €60,000 -€70,000 €70,000 -€80,000 €80,000 -€90,000  Retirement benefit schemes | 971,303<br>971,303<br>d €369,143 in 20<br>:2).  2024 1 - 1 - 2024 | 2023<br>1<br>-<br>1<br>2023              |
| 1 | The remuneration to key management personnel related to five people and totalle (2023: 5 €332,112)  The number of employees whose remuneration is greater than €60,000 is 2 (2023 This is broken down as follows:  €60,000 -€70,000 €70,000 -€80,000 €80,000 -€90,000                              | 971,303<br>971,303<br>d €369,143 in 20<br>:2).  2024 1 - 1        | 2023<br>1<br>-<br>1                      |

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### 10 Taxation

National Women's Council of Ireland had no trading or investment income in the year and hence no provision for tax is required.

We can confirm that the company is fully tax compliant as at 31 December 2024.

### 11 Financial instruments

|    |  |       | 2024<br>€ | 2023<br>€   |
|----|--|-------|-----------|-------------|
|    | Carrying amount of financial assets            |       |           |             |
|    | Debt instruments measured at amortised cost    |       | 521,542   | 522,943     |
| 12 | Debtors  |       |           | <del></del> |
|    |  |       | 2024      | 2023        |
|    | Amounts falling due within one year:           |       | €         | €           |
|    | Other debtors                                  |       | 235       | -           |
|    | Prepayments and accrued income                 |       | 13,347    | 8,212       |
|    |  |       | 13,582    | 8,212       |
| 13 | Creditors: amounts falling due within one year |       |           |             |
|    |  |       | 2024      | 2023        |
|    |  | Notes | €         | €           |
|    | PAYE and social security                       |       | 22,940    | 20,795      |
|    | Government grants deferred                     |       | 60,800    | -           |
|    | Accruals                                       |       | 32,709    | 38,547      |
|    |  |       | 116,449   | 59,342      |
|    |  |       |           |             |

### 14 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.27.

### 15 Income and expenditure account

|                    | Opening<br>Balance<br>€ | Income<br>€ | Expenditure<br>€ | Closing<br>Balance<br>€ |
|--------------------|-------------------------|-------------|------------------|-------------------------|
| Restricted Funds   | 204,546                 | 1,187,704   | (1,318,755)      | 73,495                  |
| Unrestricted Funds | 267,267                 | 118,402     | (49,474)         | 336,195                 |
|                    | 471,813                 | 1,306,106   | (1,368,229)      | 409,690                 |
|                    | <del></del>             |             |                  |                         |

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 16 Provision of non - audit services

Browne Murphy & Hughes provide non – audit services to the company including assisting with the compilation of the financial statement, preparation and submission of company secretarial returns.

### 17 Ultimate controlling party

The company is limited by guarantee. As a result it has no share capital. The directors have ultimate control of the company.

### 18 Cash generated from operations

|  | 2024<br>€ | 2023<br>€ |
|--|-----------|-----------|
| (Deficit)/surplus for the year               | (62,123)  | 104,620   |
| Movements in working capital:                |           |           |
| (Increase)/decrease in debtors               | (5,370)   | 42,983    |
| (Decrease)/increase in creditors             | (3,693)   | 13,500    |
| Increase in deferred income                  | 60,800    | -         |
| Cash (absorbed by)/generated from operations | (10,386)  | 161,103   |
|  |           | ====      |

### 19 Analysis of changes in net funds

|                          | 1 January<br>2024 | Cash flows | s 31 December 2024 |  |
|--------------------------|-------------------|------------|--------------------|--|
|                          | €                 | €          | €                  |  |
| Cash at bank and in hand | 522,943<br>———    | (10,386)   | 512,557<br>        |  |

### 20 Approval of financial statements

The directors approved the financial statements on 1.4/0.5/2025.

# NATIONAL WOMEN'S COUNCIL OF IRELAND MANAGEMENT INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024

# DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

|   | 2024        | 2023        |
|---|-------------|-------------|
|   | €           | €           |
| Income  |             |             |
| Department of Justice   | 48,251      | 13,036      |
| Department of Children, Equality, Disability, Integration and Youth | 680,850     | 644,887     |
| SSNO - Department of Rural and Community Development                | 91,689      | 90,146      |
| Group membership  | 29,060      | 26,090      |
| Feminist Changemakers   | 13,411      | 12,227      |
| HSE   | 118,000     | 133,296     |
| Donations   | 25,402      | 10,156      |
| IHREC   | 5,000       | 7,200       |
| Department of Rural & Community Development (Social                 |             |             |
| Partnership)  | 18,840      | 18,840      |
| Miscellaneous income  | 57,645      | 46,244      |
| Rental income   | 2,400       | 2,600       |
| European Women Lobby - EWL  | -           | 5,660       |
| Dept. of Further and Higher Education, Research, Innovation and     |             |             |
| Science   | -           | 18,585      |
| Department of Housing, Planning and Local Government                | -           | 14,566      |
| Centre for Reproductive Rights                                      | 35,000      | 15,000      |
| Community Foundation of Ireland                                     | 5,000       | 111,711     |
| Miscellaneous Grants  | 40,683      | 25,000      |
| Pobal - Department of Environment, Climate & Communication          | 124,876     | 124,976     |
| Department of Foreign Affairs - Shared Island Civil Society Fund    | 10,000      | 37,790      |
|   | 1,306,106   | 1,358,010   |
| Administrative expenses   | (1,368,229) | (1,253,389) |
| Operating (deficit)/surplus   | (62,123)    | 104,621     |
|   |             |             |

# SCHEDULE OF EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2024

|   | 31 December | 31 December |
|---|-------------|-------------|
|   | 2024        | 2023        |
|   | €           | €           |
| EXPENDITURE                                   |             |             |
| Wages and Salaries (Core)                     | 513,551     | 500,433     |
| Wages and Salaries (Programme & Project Mgt)  | 316,832     | 245,982     |
| Employers PRSI (Core)                         | 55,910      | 53,388      |
| Employers PRSI (Programme & Project Mgt)      | 35,448      | 26,498      |
| Staff Pension Costs (Core)                    | 19,883      | 22,047      |
| Staff Pension Costs (Programme & Project Mgt) | 18,569      | 10,122      |
| Programme and Project Activities              | 189,313     | 180,409     |
| Administration Costs                          | 37,379      | 40,135      |
| Office and Premises                           | 97,604      | 94,778      |
| Communications                                | 30,709      | 28,409      |
| Staff Costs                                   | 8,587       | 19,482      |
| Executive and Statutory Costs                 | 19,628      | 18,871      |
| Professional Fees                             | 17,316      | 8,155       |
| Auditors Remuneration                         | 7,500       | 4,680       |
|   | 1,368,229   | 1,253,389   |
|   |             |             |

| SPONSORING GOVERNMENT DEPARTMENT   | PARTMENT Department of Children, Equality, Disability, Integration & Youth   |                                      |
|--|--|--------------------------------------|
| GRANT PROGRAMME  | Gender Equality  |                                      |
| PURPOSE OF GRANT   | Gender equality through our work to engage with Government, provide a women's equality analysis on policy areas, consult with women and women's organisations and to leverage additional private funds promote women's equality. |                                      |
| TERM OF THE GRANT  | One year 01.01.2024 - 31.12.2024   |                                      |
| TOTAL GRANT Cash received in year Deferred at the start of the year Restricted income b/f from previous year Deferred at the end of the year Restricted income C/f to 2025 |  | 78,000<br>78,000<br>-<br>-<br>-<br>- |
| EXPENDITURE  | € 67   | 78,000                               |
| Staff Costs Administration/Office Costs Project Costs Consultancy/Governance   | € 6<br>€   | 93,601<br>62,891<br>455<br>21,053    |
| CAPITAL GRANTS RECEIVED  | €  | -                                    |
| RESTRICTIONS ON USE  | Grant to be used for the delivery of a service: To cov salary costs, including pension contribution, and asso  |                                      |

salary costs, including pension contribution, and associated costs for core staff positions, direct costs for mobile phones, expenses and overhead costs towards light, heat, rent photocopying and audit fees. Grant to cover the cost of AGM and other NWCI activities

| SPONSORING GOVERNMENT DEPARTMENT         | RING GOVERNMENT DEPARTMENT  Department of Children, Equality, Disability, Integration & Youth |       |
|--|---|-------|
| GRANT PROGRAMME                          | Commission on the Status of Women   |       |
| PURPOSE OF GRANT                         | Support participation at CSW  |       |
| TERM OF THE GRANT                        | 01.03.2024 - 31.03.2024   |       |
| TOTAL GRANT                              | €   | 2,850 |
| Cash received in year                    | €   | 2,850 |
| Deferred at the start of the year        | €   | -     |
| Restricted income b/f from previous year | €   | -     |
| Deferred at the end of the year          | €   | -     |
| Restricted income C/f to 2025            | €   | -     |
| EXPENDITURE                              | €   | 2,850 |
| Staff Costs                              | €   | -     |
| Administration/Office Costs              | €   | -     |
| Project Costs                            | €   | -     |
| Consultancy/Governance                   | €   | 2,850 |
| CAPITAL GRANTS RECEIVED                  | €   | -     |
| RESTRICTIONS ON USE                      | Grant to be used for the delivery of a service: Participation in CSW                          |       |

SPONSORING GOVERNMENT DEPARTMENT

Department of the Environment, Climate and

Communications

**GRANT PROGRAMME** 

Community Climate Action Programme

PURPOSE OF GRANT

To fund the development of a capacity building programme and assoicated resources to support community development and women's organisations to engagte in climate policy and climate action from a feminist climate justice perspective with a particular focus on its impact on women and marginalised communities.

### TERM OF THE GRANT

RESTRICTIONS ON USE

### 01/10/2022 - 30/09/2025

| TOTAL GRANT Cash received in year Deferred at the start of the year Restricted income b/f from previous year Deferred at the end of the year | €<br>€<br>€ | 499,503<br>126,876<br>-<br>5,492<br>- |
|--|-------------|---------------------------------------|
| Restricted income C/f to 2025  EXPENDITURE  Staff Costs  | €           | -<br>157,005<br>102,086               |
| Administration Costs Project Costs Consultancy/Advertising Costs   | €<br>€      | 11,500<br>43,418                      |
| CAPITAL GRANTS RECEIVED  | €           | -                                     |

Grant to be used for the delivery of a service: To cover the salary costs, including pension contribution, and associated costs for two core staff positions, a full-time coordinator and part-time Officer, direct costs for mobile phone expenses and overhead costs towards light, heat, rent photocopying and audit fees. Programme course as per agreement

| SPONSORING GOVERNMENT DEPARTMENT   | Department of Rural & Community Development   |                                      |
|--|---|--------------------------------------|
| GRANT PROGRAMME  | Organisations of the Community & Voluntary Pillar 2024  |                                      |
| PURPOSE OF GRANT   | To assist in our role as a contributor to public policy as a member of the Community & Voluntary Pillar |                                      |
| TERM OF THE GRANT  | One year 01.01.2024 - 31.12.2024  |                                      |
| TOTAL GRANT Cash received in year Deferred at the start of the year Restricted Income B/f from previous year Deferred at the end of the year Restricted income C/f to 2022 | €<br>€<br>€<br>€  | 18,840<br>18,840<br>-<br>-<br>-<br>- |
| EXPENDITURE  | €   | 18,840                               |
| Staff Costs Administration costs Project Costs Consultancy/advertising   | €<br>€<br>€   | 18,840<br>-<br>-<br>-                |
| CAPITAL GRANTS RECEIVED  | €   | -                                    |
| RESTRICTIONS ON USE  | Grant to be used towards the cost of salary of the Economic Policy Co-ordinator                         | e                                    |

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| SPONSORING GOVERNMENT DEPARTMENT         | Department of Social Protection   |               |
|--|---|---------------|
| GRANT PROGRAMME                          | United Nations International Day for the Eradication                          | on of Poverty |
| PURPOSE OF GRANT                         | Public Awaerness  |               |
| TERM OF THE GRANT                        | 01.09.2024 30.11.2024   |               |
| TOTAL GRANT                              | €   | 2,822.71      |
| Cash received in year                    | €   | 2,822.71      |
| Deferred at the start of the year        | €   | <u>-</u>      |
| Restricted Income B/f from previous year | € .   | _             |
| Deferred at the end of the year          | €   | -             |
| Restricted income C/f to 2025            | €   | _             |
|  | €   | _             |
| EXPENDITURE                              | €   | 2,822.71      |
|  | €   | <i>.</i><br>- |
| Staff Costs                              | €   | -             |
| Administraion costs                      | €   | -             |
| Project Costs                            | €   | 2,822.71      |
| Consultancy/advertising                  | €   | -             |
| CAPITAL GRANTS RECEIVED                  | €   | -             |
| RESTRICTIONS ON USE                      | Grant to be used to carry out research, launch re arrange 4 regional seminars | port and      |

| SPONSORING GOVERNMENT DEPARTMENT   | Department of the Environment, Climate and Communications  |  |
|--|--|--|
| GRANT PROGRAMME  | Scheme to Support National Organisations in the Community & Voluntary Sector   |  |
| PURPOSE OF GRANT   | Funding to cover the salary costs, including pension contribution, and associated costs for two core staff positions, a full-time Membership Coordinator and a Membership Liaison Officer.   |  |
| TERM OF THE GRANT  | 1st July 2022 - 30th June 2025   |  |
| TOTAL GRANT Cash received in year Deferred at the start of the year Restricted income b/f from previous year Deferred at the end of the year Restricted income C/f to 2025 | € 9·<br>€ ·<br>€   | 2,995.00<br>1,689.48<br>-<br>1,705.60<br>-<br>1,818.23 |
| EXPENDITURE  | € 9  | 1,576.85   |
| Staff Costs Administration Costs Project Costs Consultancy/Advertising Costs   | € 9:<br>€ € •  | 1,576.85<br>-<br>-<br>-                                |
| CAPITAL GRANTS RECEIVED  | €  | -  |
| RESTRICTIONS ON USE  | Grant to be used for the delivery of a service: To cover the salary costs, including pension contribution, and associated costs for two core staff positions, a Membership Co-ordinator and a Membership Liaison Officer, direct costs for mobile phone expenses and overhead costs towards light, heat, rent photocopying and audit fees. |  |

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| SPONSORING GOVERNMENT DEPARTMENT         | Department of Foreign Affairs: Shared Island Civil Society Fund   |            |
|--|---|------------|
| GRANT PROGRAMME                          | Shared Island Civil Society Fund  |            |
| PURPOSE OF GRANT                         | Women working together to End Violence Against Womena nd Girls on our Shared Island   |            |
| TERM OF THE GRANT                        | 01.01.2025 - 31.12.2025   |            |
| TOTAL GRANT                              | €   | 50,000     |
| Cash received in year                    | €   | 50,000     |
| Deferred at the start of the year        | € .   | · <u>-</u> |
| Restricted income b/f from previous year | €   | -          |
| Deferred at the end of the year          | €   | 50,000     |
| Restricted income C/f to 2025            | €   | -          |
| EXPENDITURE                              | €   | -          |
| Staff Costs                              | €   | -          |
| Administration Costs                     | €   | -          |
| Project Costs                            | €   | -          |
| Consultancy/Advertising Costs            | €   | -          |
| CAPITAL GRANTS RECEIVED                  | €   | -          |
| RESTRICTIONS ON USE                      | Grant to be used for the delivery of a service: To cover the overhead costs, salaries and activities budget to support the programme of work. |            |

| SPONSORING GOVERNMENT DEPARTMENT  | Department of Foreign Affairs: Communicasting<br>Europe Initiative  |  |
|---|---|--|
| GRANT PROGRAMME   | Communicating Europe  |  |
| PURPOSE OF GRANT  | The Best of Europe for Women – the 2024 EU elections as a catalyst for gender equality  |  |
| TERM OF THE GRANT   | Duration of project   |  |
| TOTAL GRANT Cash received in year Deferred at the start of the year Restricted income b/f from previous year Deferred at the end of the year Restricted income C/f to 2025  EXPENDITURE Staff Costs | € 10,000.00<br>€ 10,000.00<br>€ -<br>€ -<br>€ -<br>€ 10,000.00<br>€ 632.20  |  |
| Administration Costs  | € 1,500.00  |  |
| Project Costs   | € 7,867.80  |  |
| Consultancy/Advertising Costs  CAPITAL GRANTS RECEIVED  | € -   |  |
| RESTRICTIONS ON USE   | Grant to be used for the delivery of a service: To cover the overhead costs, salaries and activities budget to support the programme of work. |  |

| SPONSORING GOVERNMENT DEPARTMENT         | Department of Foreign Affairs & Trade   |  |
|--|---|--|
| GRANT PROGRAMME                          | Reconciliation Fund   |  |
| PURPOSE OF GRANT                         | To maintain & develop the space created by the current Forum for all-island cross border cooperation & dialogue. The Forum brings together women's groups and activists to examine issues and areas of commonality North and South. |  |
| TERM OF THE GRANT                        | 12 months 01.01.2023 - 30.01.2024   |  |
| TOTAL GRANT                              | € 55,000.00   |  |
| Cash received in year                    | € -   |  |
| Deferred at the start of the year        | € -   |  |
| Restricted income b/f from previous year | € 4,719.90  |  |
| Deferred at the end of the year          | € -   |  |
| Restricted income C/f to 2025            | € -   |  |
| EXPENDITURE                              | € 4,719.90  |  |
| Staff Costs                              | € 4,076.71  |  |
| Administration Costs                     | € 643.19  |  |
| Project Costs                            | € -   |  |
| Consultancy/Advertising Costs            | € -   |  |
| CAPITAL GRANTS RECEIVED                  | € -   |  |
| RESTRICTIONS ON USE                      | Grant to be used for the delivery of a service: To  |  |

cover the overhead costs, salaries and activities budget to support the programme of work.

SPONSORING GOVERNMENT DEPARTMENT

Department of Justice & Equality

**GRANT PROGRAMME** 

2024 Community Safety Fund (CSF)

PURPOSE OF GRANT

**RESTRICTIONS ON USE** 

To develop, create and conduct The Women's Community Safety Café - bringing a gendered lens to the issue of local community safety with a particular focus on the issues of domestic, sexual and gender-based violence.

| TERM OF THE GRANT                        | Duration of programme |           |
|--|-----------------------|-----------|
| TOTAL GRANT                              | €                     | 60,314.00 |
| Cash received in year                    | €                     | 48,251.20 |
| Deferred at the start of the year        | €                     | · -       |
| Restricted income b/f from previous year | €                     | -         |
| Deferred at the end of the year          | €                     | -         |
| Restricted income C/f to 2025            | €                     | 48,251.20 |
| EXPENDITURE                              | €                     | -         |
| Staff Costs                              | €                     | -         |
| Administration Costs                     | €                     | -         |
| Project Costs                            | €                     | -         |
| Consultancy/Advertising Costs            | €                     | -         |
| CAPITAL GRANTS RECEIVED                  | €                     | -         |

Grant to be used for Administration of the programme of work  $\cdot$  to cover salaries, programme costs and admiistration

SPONSORING GOVERNMENT DEPARTMENT

Health Service Executive - HSE

**GRANT PROGRAMME** 

Section 39 Health Act 2004

PURPOSE OF GRANT

Grant to be used for the delivery of a service: To cover the salary costs, including pension contribution, and associated costs for two core staff positions, a full-time Health Co-ordinator and a full-time health officer, direct costs for mobile phone expenses and overhead costs towards light, heat, rent photocopying and audit fees. Activities budget to support the priorities areas of healthy Ireland, a focus on women in national mental health policy and practice and Violence against Women.

### TERM OF THE GRANT

### 1st January 2024- 31st December 2024

| TOTAL GRANT                              | € | 143,341.16 |
|--|---|------------|
| Cash received in year                    | € | 118,000.00 |
| Deferred at the start of the year        |   |            |
| Restricted income B/f from previous year | € | 25,341.16  |
| Deferred at the end of the year          |   |            |
| Restricted income C/f to 2025            | € | 9,411.31   |
|  |   |            |
| EXPENDITURE                              | € | 133,929.85 |
| Staff Costs                              | € | 103.652.16 |
| Administration Costs                     | € | 24,044.47  |
| Project Costs                            | € | 6,233.22   |
| Consultancy/advertising                  | € | -          |
| CAPITAL GRANTS RECEIVED                  |   |            |

### RESTRICTIONS ON USE

Grant to be used for the delivery of a service: To cover the salary costs, including pension contribution, and associated costs for two core staff positions, a full-time Health Co-ordinator and a part-time health assisstant, direct costs for mobile phone expenses and overhead costs towards light, heat, rent photocopying and audit fees. Activities budget to support the priorities areas of healthy Ireland, a focus on women in national mental health policy and practice and Violence against Women.