Company registration number: 369888

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity:	Belong To Youth Services
Also Known As:	Belong To Belong To - LGBTQ+ Youth Ireland
Registered Charity Number:	20059798
Charitable Tax-Exemption Number:	CHY16534
Companies Registration Number:	369888
Registered Office:	Parliament House 13 Parliament Street Dublin 2 D02P658 Ireland

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

Directors / Charity Trustees

Patricia Carey	Chair
Aisling Gannon	Vice Chair
Sinéad Barry	Treasurer
Liz Harper	Resigned 17th September 2025
Lucy Ní Raghaill	Resigned 17th September 2025
Valerie Maher	
Dermot Ryan	
Kieran O'Donovan	Resigned 5th February 2026
Simon Finnegan	
Ciaran Finlay	
Paul Dowling	Appointed 17th September 2025
Debbie O'Rourke	Appointed 17th September 2025

Secretary	Suzanne Handley Resigned 3rd October 2025 Derrie Murray Appointed 3rd October 2025

Chief Executive and Senior Management to whom responsibility for the day-to-day management of the Charity is delegated:

Chief Executive Officer	Kieran O'Donovan (From March 2026) Derrie Murray (From November 2025 to April 2026) Moninne Griffith (Resigned November 2025)
Director of Advocacy & Communications	Katherine Ryan (From October 2025) Sinead Keane (Resigned July 2025)
Director of Operations & Programmes	Derrie Murray
Director of Youth Services	Carmel Walsh
Director of Governance & Finance	Hilary Knox (From November 2025) Suzanne Handley (Resigned February 2026)

BELONG TO YOUTH SERVICES
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Director of Education, Training & Community Practice	Sharon Heron
Director of Development	Marty O'Prey

Names and address of professional advisors:

Auditor	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2
Solicitors	A & L Goodbody LLP 28 Northwall Quay Northwall Dublin 1 D01 H104
Legal Advisors	William Fry 2 Grand Canal Square Grand Canal Dock Dublin 2 D02 A342 Arthur Cox 10 Earlsfort Terrace Dublin 2 D02 T380
Bankers	Allied Irish Bank 126 Capel Street Dublin 1 D01 VW89 Bank of Ireland 2 College Green Dublin 2 D02 N271

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

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BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2025

A welcome message from our Chairperson

Welcome to Belong To's 2025 Annual Report

The Board of Directors is delighted to present Belong To's 2025 Annual Report and financial statements for the year ending 31 December 2025.

As Chair of Belong To, I continue to be inspired by the commitment and dedication of so many stakeholders coming together to work with and for LGBTQ+ young people to create a society where we all belong.

In 2025, this proved challenging against an increasingly hostile climate for LGBTQ+ people, as documented within three research reports published by Belong To over the past 12 months.

Within this Annual Report, we offer an overview of our work throughout 2025 and highlight our commitment as an organisation to good governance, transparency and ethical fundraising.

Indeed, governance and transparency are the cornerstone of all activities and work at Belong To. The financial statements within this report are prepared to the standards set by the Statement of Recommended Practice (SORP) for charities. Belong To has implemented and was awarded the coveted Triple Lock status by Charities Institute Ireland to recognise its achievements and commitment to good governance, as well as winning the Good Governance Award for the fourth year running.

I am proud to share that in 2025, Belong To continued with its decision to opt in to voluntary reporting under the environment, social and governance (ESG) reporting framework and working on developing an ESG strategy to enable us to do this. This will enable us to report a fuller picture of the environmental impact of Belong To across its operations in the future. As an organisation, we will set clear targets to mitigate this impact over time.

I am grateful to my colleagues on the Board, who bring a wealth of experience and expertise from diverse sectors. Their commitment ensures high standards of transparency and accountability for the organisation. In 2025, we said goodbye to Lucy Ní Raghaill (she/her) and Liz Harper (she/her) who served as a Board members. On behalf of the Board, I would like to thank Lucy and Liz for their valuable contributions to Belong To during their tenure. I also would like to welcome the two new Directors appointed in 2025 - Paul Dowling (he/him) and Debbie O'Rourke (she/her). I thank you all for sharing your expertise and for your dedication to Belong To.

I would also like to acknowledge the appointment of our new CEO Kieran O'Donovan in March 2026 who brings with him a wealth of experience and who will continue to follow in the footsteps of our previous courageous leader CEO Moninne Griffith who departed in November 2025 and the staff team at Belong To, who work tirelessly to drive impact and positively progress the lives of LGBTQ+ young people in Ireland.

As we look to the future, I feel confident that we will achieve the goals set out in our Strategic Plan 2025-2027, You Belong Here. The plan was formed together with our stakeholders in 2024, reflective of how we work at Belong To - in partnership and collaboration. I thank all those who offered their insights to shape this plan including funders, donors, Board of Directors, working groups, volunteers, staff, partner organisations, teachers, youth workers, parents and, most importantly, young people themselves. We look forward to bringing this plan to life with you.

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2025

As the world undergoes unprecedented challenges relating to the rights of minority groups, including LGBTQ+ individuals, we will continue to show up and dedicate all of our efforts to bringing our vision to life. We hope that you will continue to show your support so together we can create a world where LGBTQ+ young people are safe to shine and can confidently shape their own futures.

In Pride
Patricia Carey (she/her)
Chair, Belong To



Date : 23/4/2026

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our values of transparency, openness and honesty are demonstrated through our adherence to the Charities Institute Ireland Triple Lock Standards of transparent reporting, ethical fundraising and strong governance structures.

The Company was deemed a Charity per Section 40 of the Charities Act 2009 and is registered as such with the Charities Regulator in Ireland with registration number 20059798.

Belong To Youth Services is registered in Ireland as a Company Limited by Guarantee and is incorporated in Ireland under the Companies Act 2014. The Company does not have a share capital. Consequently, the members' liability is limited, subject to each member's undertaking to contribute to the Company's net assets or liabilities on winding up such amounts as may be required not exceeding €1.

The Company was set up under a Memorandum of Association that established the Company's objects and powers. The Company is governed by a Constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by a unanimous written resolution of the company members on 6 September 2017.

The main object/ charitable purpose of the Company is:

-To advance the wellbeing of the community at large by the provision of support and services for lesbian, gay, bisexual, and transgender (LGBT+) young people and families in need; and,

-To advance the wellbeing of the community at large by the promotion and the advancement of the wellbeing of lesbian, gay, bisexual, and transgender (LGBT+) young people and their families whose lives have been affected by homophobia, social exclusion, discrimination, or other disadvantage, by fostering a culture of inclusiveness, equality, and human rights.

The Company has been granted charitable tax exemption by the Revenue Commissioners per the provisions of Section 208 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax / Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the Company's income and property. Furthermore, the Company as the Charity has been designated as an approved body within the meaning of Section 848A, Taxes Consolidation Act 1997, by the Revenue Commissioners.

DIRECTORS/ CHARITY TRUSTEES

Belong To is governed by a Board of Directors with a maximum number of 10 people. All Board members and alternates work voluntarily and do not receive any remuneration as required by the Charities Act 2009. They are entitled to reimbursement for out-of-pocket expenses in the discharge of their functions. The Board of Directors are also the Trustees of the Charity. In 2025, two new directors joined the board following a number of retirements and resignations in 2025. These new Board members were recruited following an open recruitment process, which was led by a Nominations Committee of the Board.

Board Members & Attendance

Patricia Carey (she/her) - Chairperson

Appointed: September 20th, 2023
Board Attendance 2025: 12/12
Patricia has over 30 years' experience in the public service and not for profit sector. Patricia worked as CEO of the Adoption Authority of Ireland for nine years, and was Director of Services for St Vincent De Paul for 13 years. She is a founding board member of Outhouse. Patricia has worked with many not-for-profit organisations both as a volunteer and in senior staff roles since the 1990's. She was appointed by the Irish Government as Special Advocate for Survivors of Institutional Abuse in March 2024, and also serves as Chairperson of Loreto College Crumlin Board of Management.

Aisling Gannon (she/her) - Vice Chairperson

Appointed: November 25th, 2021
Board Attendance 2025: 8/12
Aisling is the proud mother of two teenagers, and stepmother of three young adults. She is the mum of a trans young person, Steve. As a Board Member of Belong To, Aisling strives to ensure that the services best reflect and support the needs of LGBTQ+ young people across Ireland. In 2022, Aisling was appointed to the Dublin District Coroner's Court as Senior Counsel. She previously practiced as a Solicitor for over 25 years and was a Senior Partner in the Dublin office of a global law firm.

Sinéad Barry (she/her) - Treasurer

Appointed: July 24th, 2024
Board Attendance 2025: 10/12
Sinéad is a Chartered Accountant and has extensive financial experience across various industries. She has previous board experience as a member of the Board of a private limited company. As a former secondary school teacher, youth basketball coach, and a mother of two young boys, she has a particular interest in young people and LGBTQ+ rights.

Lucy Ní Raghaill (she/her) - Board Member

Appointed: December 1st, 2016
Resigned: September 17th, 2025
Board Attendance 2025: 8/8
Lucy's professional background is in human resources and recruiting, with leadership roles across start-ups, SMBs and multinational enterprises. She has been a Scout Leader for 11 years with Scouting Ireland - a national youth organisation dedicated to the development of life skills for young people. She is a passionate LGBTQ+ rights advocate and ally.

Liz Harper (she/her) - Board Member

Appointed January 17th, 2017
Resigned: September 17th, 2025
Board Attendance 2025: 6/8
Liz has over 30 years of experience working with young people and with youth services. She managed youth training projects in Tallaght for over a decade and subsequently has supported many locally based management groups and provided external supervision for youth workers in several settings. Liz holds a MSc in Equality Studies from UCD.

Dermot Ryan (he/him) - Board Member

Appointed: November 25th, 2021
Board Attendance 2025: 10/12
Dermot has over 25 years of experience working in key advisory roles with political and campaigning organisations. Dermot returned to Ireland in 2017 after seven years in Australia, where he served as Head of External Affairs with Amnesty International and as Chief of Staff with the Transport Workers' Union. As Principal of Dermot Ryan Advisory, Dermot now offers a range of services to organisations, helping them to implement their vision. In 2022, Dermot was appointed Chair of the Board of the award-winning agency Alice Public Relations.

Valerie Maher (she/her) - Board Member

Appointed: November 25th , 2021
Board Attendance 2025: 10/12
Valerie is Principal of Holy Child Community School, a post-primary school in Sallynoggin. Valerie is committed to providing a safe and inclusive environment for all students. Over the past five years, Valerie and her team have created a safe and welcoming space for LGBTQ+ students. Previously, Valerie worked with the National Behaviour Support Service as Assistant National Coordinator, working with schools around Ireland to promote and support a culture of positive behaviour.

Ciarán Finlay (he/him) - Board Member

Appointed: March 8th, 2024
Board Attendance 2025: 11/12
Ciarán is a Senior Policy and Public Affairs Advisor with the National Disability Authority. A qualified barrister, he has over 12 years human rights experience at both the domestic and international levels. This includes legal and policy roles with the Irish Human Rights and Equality Commission, Free Legal Advice Centres and Permanent Missions of Ireland to the United Nations in Geneva and New York. A gay man, Ciarán has worked to advance LGBTIQ+ rights across different fora, including the UN Human Rights Council, and was a longstanding volunteer with the National LGBT Helpline.

Kieran O'Donovan (he/him) - Board Member

Appointed: March 8th, 2024
Resigned: February 5th, 2026
Board Attendance 2025: 9/12
With 16 years of experience in advertising and youth communications, Kieran brings expertise in helping organisations connect with youth audiences, aligning with Belong To's mission to support LGBTQ+ young people. A member of the LGBTQ+ community, Kieran canvassed with Yes Equality for the marriage referendum, Together for Yes to support Repeal and has volunteered with Belong To since 2019. Kieran was a member of the RTÉ Audience Council for four years leading a sub-committee with a specific remit of youth services and programming.

Simon Finnegan (he/him) - Board Member

Appointed: March 8th, 2024
Board Attendance 2025: 9/12
Simon has over 30 years of experience working and volunteering in the community and voluntary sector and is the Finance Manager and Company Secretary with Exchange House Ireland National Travellers Service. He has served on multiple boards and committees, including as treasurer for National Traveller MABS. A proud member of the LGBTQ+ community, Simon is a dedicated advocate for the community and has held leadership roles in several LGBTQ+ organisations, including Glória, Dublin's LGBT+ Choir, the Emerald Warriors RFC and Greenbow Deaf LGBT Ireland. In his spare time, he likes to watch rugby and knit (sometimes at the same time).

Paul Dowling (he/him) - Board Member

Appointed: September 17th, 2025
Board Attendance 2025: 4/4
Paul is a specialist in digital strategy and brings over 20 years of experience to Belong To. With a background in science, marketing, and consultancy, and an MBA focused on digital transformation and AI, he's dedicated to elevating how Belong To utilises technology. His leadership is grounded in a history of activism, from the Marriage Equality movement to years of youth group facilitation and safeguarding. Whether navigating complex technological shifts or supporting a young person's journey of self-discovery, Paul ensures that every advancement remains rooted in the community's voice and individuals' success. He strives for everyone to feel comfortable, free, and empowered to be their authentic selves.

Debbie O'Rourke (she/her) - Board Member

Appointed: September 17th, 2025
Board Attendance 2025: 4/4
Debbie is an experienced community and youth work professional who manages ARC Family Resource Centre in Wexford, leading inclusive support for children, young people, families and communities. With twenty years' experience across youth work, equality, community development and family support, she has a strong record in campaigns, outreach, safeguarding and partnership building with Travellers, LGBTI+ young people, migrants and rural communities. She lectures in Maynooth University and UCC, previously served for eight years on the board of a regional youth work organisation, and has experience in European youth work as well as engagement with UN and European human rights instruments.

The Board met 12 times during 2025. The Board has an attendance policy, and the Chair is responsible for its implementation. This policy allows for Board members to take a leave of absence as dictated by their circumstances. Staff members are routinely invited to attend Board meetings to participate in discussions on strategic priorities relevant to their areas of responsibility.

Board Officers 2025

Board Chairperson	Patricia Carey (she/her)
Board Vice Chairperson	Aisling Gannon (she/her)
Treasurer	Sinéad Barry (she/her)
Company Secretary (Jan-Oct 2025)	Suzanne Handley (she/her)
Company Secretary (From Oct 2025)	Derrie Murray (he/him)
Board Secretary	Derrie Murray (he/him)

Director/ Charity Trustees Expenses
In 2025, the total amount of vouched expenses paid to Board members was nil (2024: 0). No Board member claimed expenses during the year (2024: 0).

The Charity has taken out insurance to protect the Directors/ Trustees. No loans have been granted to Directors. No remuneration or other benefits have been paid or are payable to any Directors, directly or indirectly, from the Charity's funds. Remuneration of Directors/Trustees is expressly forbidden by the governing document of the Charity. All further required disclosures in Sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

Selection of Board Members

Board members are selected under the Board Recruitment and Selection Policy. Members are chosen based on their skills and any identified skills gaps on the Board.

Board members are appointed initially for a one-year term of office, during which time new members are supported and evaluated. Following successful completion of the probationary period, and subject to the members' approval, Board members serve in three-year terms to a maximum of nine consecutive years as a Board member. An exemption from the maximum duration of nine years applies to Board members serving at the time of its adoption on 6 September 2017. Currently, no Board member has served terms totalling more than nine years.

Two new Directors were appointed in 2025: Paul Dowling (he/him) and Debbie O'Rourke (she/her). Following an in-depth skills evaluation of the Board, an open recruitment process was initiated to fill vacancies that had arisen following retirements and resignations in the second half of 2025. Both Directors were formally co-opted by the Board in July 2025. All two were duly elected at the Company Annual General Meeting that took place on 17 September 2025.

Induction of Board Members

Board induction occurs as soon as possible after an individual has been selected to join the Board. Induction is the responsibility of the Company Secretary in collaboration with the CEO and Chair of the Board. Induction training includes meetings covering the organisation's role and aims, governance structures, core activities, history and successes. Also covered is an introduction as to how the Board functions and the role and responsibilities of becoming a member of the Board. A new Director also receives an induction pack which will include at a minimum the Constitution, governance handbook, Strategic Plan, minutes and the Board Book from previous Board meetings, organisational financial procedures and policies manual, Staff Handbook, and audited accounts of the prior year.

Board Review and Evaluation

Belong To completed its annual Board Skills Audit in Q4 2025 to identify any strengths and gaps in terms of skills and experience required of the Board. A report was prepared and issued to all Board members, and this will be examined at the Board's annual residential in October 2026.

BOARD SUBCOMMITTEES

The Board is supported by a committee structure that deals with specific aspects of the Charity's business. Each subcommittee is governed by terms of reference specifying the scope of their competencies and any delegated authorities, and membership of each subcommittee must be approved by the Board. At least one independent external member, who is neither a member of the Board or a member of staff, normally sits on each committee to provide further oversight and expertise. The board subcommittees that operated in 2025 are:

Quality Safety and Safeguarding:

The Board of Directors have established the Quality, Safety and Safeguarding Subcommittee to ensure:

- Appropriate governance structures, processes, standards, oversight and controls are in place in relation to child safeguarding, and service quality and safety;
- Child safeguarding and protection arrangements, standards and guidance from the organisation are developed and reviewed in compliance with the relevant statutory requirements and guidelines; and,
- Quality, safety and safeguarding issues that cannot be resolved by the Senior Leadership Team are escalated to relevant external forums.

Governance and Risk

The Board of Directors have established the Governance and Risk Subcommittee to ensure:

- Oversight and reporting Governance policies, processes, and compliance; and,
- Review and monitoring of the risk management systems of the organisation and to escalate and action identified risks to the board as appropriate.

Finance and Audit

The Board of Directors have established the Finance and Audit Subcommittee to ensure:

- Effective review and monitoring of financial risks;
- Reliable management and financial reporting of the annual budget and management accounts; and,
- Maintenance of an effective and efficient audit.

Human Resources and Remuneration

The Board of Directors have established the HR and Remuneration Subcommittee to:

- Set the pay and conditions for the CEO of Belong To;
- Support the CEO setting the remuneration policy for staff; and,
- Consider HR policy and related matters brought to the attention of the Subcommittee by the CEO.

Subcommittee	Members		Attendance
Quality Safety and Safeguarding	Liz Harper	(she/her)	4/4
	Simon Finnegan	(he/him)	4/4
	Siobhan Laffey	(she/her)	2/4
	Lisa Cannon	(she/her)	2/4
	Debbie O'Rourke	(she/her)	2/4
	Moninne Griffith	(she/her)	2/3
	Carmel Walsh	(she/her)	4/4
	Brenda Kelly	(she/her)	3/4
Governance and Risk	Aisling Gannon	(she/her)	4/4
	Patricia Carey	(she/her)	2/4
	David Cullinane	(he/him)	3/4
	Ciarán Finlay	(he/him)	2/4
	Moninne Griffith	(she/her)	2/4
	Derrie Murray	(he/him)	4/4
	Suzanne Handley	(she/her)	0/4
Finance & Audit	Sinéad Barry	(she/her)	9/9
	Dermot Ryan	(he/him)	1/9
	John McNamara	(he/him)	7/9
	Simon Finnegan	(he/him)	8/9
	Suzanne Handley	(she/her)	9/9
	Moninne Griffith	(she/her)	6/8
	Paul Dowling	(he/him)	1/1
	Derrie Murray	(he/him)	1/1
	Hilary Knox	(she/her)	1/1
HR & Renumeration	Lucy Ní Raghaill	(she/her)	4/5
	Valerie Maher	(she/her)	4/5
	Simon Ryan	(he/him)	3/5
	Moninne Griffith	(she/her)	2/5
	Derrie Murray	(he/him)	4/5
	Róisín McGuigan	(she/her)	1/5

Working Groups

To complement the Subcommittee structure, the Board also encourages the executive team at Belong To, where necessary or helpful, to propose the establishment of working groups. These are similar to the Board Subcommittees in that they must have terms of reference and membership that is agreed by the Board, and they must report to the Board, but they do not require a Board member to sit on the working group (although any board member is welcome to attend meetings) and meetings are normally chaired by a member of the executive team. They are a further resource to the Board and executive to recruit external expertise to advise on, and contribute to, the delivery of the organisation's strategy and mission.

In 2025, there was one active working group:

Fundraising Working Group
The Board approved the establishment of a Fundraising Working Group to:
- Advise on the planning, coordination and implementation of the organisation's fundraising activities in support of the organisation's strategic objectives.

Governance

The Board of Directors is committed to achieving the highest standards of governance. The Charity has completed adopting and implementing the Charites Governance Code issued by the Charites Regulator, and the organisation reported on its compliance with the Code formally in 2024, as required by the regulator.

The Charity publishes its annual financial statements per Charities SORP annually. The Charity has implemented the Charities Regulators Fundraising Guidelines and operates a professional Fundraising Team guided by high ethical standards. The Charity has achieved the three standards named above and was again in 2025 awarded the coveted Triple Lock status by Charites Institute Ireland to recognise its achievements and commitment to good governance. The Charity is committed to the highest standards of openness, integrity and accountability.

To further enhance accountability and transparency at Belong To, the organisation updated its Protected Disclosures Policy in 2024 to ensure that staff members, volunteers and other organisation members are enabled to voice concerns responsibly and effectively, and to raise concerns about any malpractice or wrongdoing within the organisation. Belong To's Protected Disclosures Policy is compliant with the Protected Disclosures Act 2014 and the Protected Disclosures (Amendment) Act 2022.

Conflicts of Interest and Loyalty

Belong To has a policy in place to manage conflicts of interest and loyalty that may arise for Board members, committee members and senior managers. It is a standard agenda item at all relevant meetings to remind everyone to declare conflicts if and when they arise, and Board members, committee members and senior managers are requested each year to submit a declaration of their interests to ensure that Belong To's Register of Interests is kept up to date.

LEGAL COMPLIANCE

Belong To's Strategic Plan commits the organisation to ensuring that the Charity's Board and Management comply with all relevant legal and regulatory requirements, and that appropriate internal financial and risk management controls are in place. In 2025, Belong To submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register, and its returns for the Companies Office on time. The Charity is compliant with the European Union (Anti-Money Laundering: Ownership of Corporate Entities) Regulations 2019. As a charitable company, there are no 'beneficial owners' of the entity, therefore, the senior managing officials, comprising the Directors/Trustees and CEO, appear in the register.

GDPR AND THE DATA PROTECTION ACT, 2018

The Charity has undertaken rigorous work to ensure compliance with the General Data Protection Regulations and the Data Protection Act 2018, especially as it processes large amounts of special category data of minors. Copies of the organisation's data protection policies are available at https://www.belongto.org/funding-governance/. A copy of the Belong To Privacy Policy is available at https://www.belongto.org/privacy-policy/.

In 2024, to ensure Belong To's ongoing compliance, MDDM Consultants were engaged to undertake a comprehensive audit of Belong To's systems and data protection practices. A report was received in late 2024 and examined by the Board for further actions in Q1 2025. Following the receipt and review of the GDPR and data protection report in 2024, Belong To implemented a range of enhanced security measures during 2025 to further strengthen the protection of organisational and personal data. These included the introduction of password management tools, increased IT security monitoring and support, restrictions on system access from non-approved devices, full device encryption, and the deployment of CyberProtect solutions as part of preparations for NIS2 compliance. These actions reflect Belong To's ongoing commitment to maintaining robust data security practices and safeguarding the information entrusted to the organisation.

DECISION-MAKING

The Board has the following matters specifically reserved for its decision:

-The Company's Strategic Plans and annual operating budgets;
-Projects outside the scope of the Strategic Plan;
-Business acquisition and disposals;
-Litigation;
-Appointment and/or removal of Members of the Company;
-Co-option of individuals to be Directors of the Company;
-Appointment and/or removal of Subcommittee Chairs and Members;
-Appointment and/or removal of the CEO;
-Appointment and/or removal of the Auditors;
-Approval of borrowing and/or Finance Facilities;
-Approval of contracts with a term exceeding one year or a financial liability on Belong To exceeding €15k;
-Approval of changes in accounting or financial procedure;
-Approval of the annual accounts and annual report; and,
-Annual review of risk and internal control.

PRINCIPAL RISKS AND UNCERTAINTIES

Effective risk management is important to the Board, ensuring that the Charity operates prudently and within its financial capabilities. It is also a primary priority of the Board to limit exposure to risk among service users, staff, volunteers and visitors.

In 2024, following the a comprehensive review of the risks and control measures across the organisation, a new Internal Governance, Oversight and Risk (IGOR) group was set up, which is composed of the CEO, the Director of Governance and Finance, the Head of Operations and Programmes and the Office and Operations Manager. This new group drives the effective management of risk across the organisation, and ensures that the Board is kept informed of developments and that instructions from the Board are carried out.

In 2024, following on from the work in 2023, the Board developed a new Risk Management Policy to clearly outline the activities and reporting mechanisms for each of the four key groups that are responsible for overseeing and managing risks across the organisation: (i) the Senior Leadership Team, (ii) the IGOR group, (iii) the Governance and Risk Subcommittee and (iv) the Board. Throughout 2025, the IGOR group met regularly to review the status of the key risks identified and to ensure measure were being implemented across the organisation to mitigate the risks.

The following have been identified as areas of highest risk to the Charity:

Finances and Financial Controls

The Charity is dependent on gifts and donations, and grant income from state organisations, companies, trusts and foundations. Following detailed modelling and assessments, the Board is confident that the Charity is well-positioned to manage the costs of running the Charity in the event of an economic decline due to the level of reserves on hand and the maturity of fundraising operations. In terms of financial management and controls, the Charity mitigates risks in this area through continuous oversight and monitoring, through ensuring the full implementation of the organisation's financial policies and procedures, and by monitoring emerging changes to regulations and legislation. Policies and procedures are regularly reviewed to ensure they remain in line with best practice and that they remain fit for purpose.

Health and Safety

The Board and wider organisation prioritise the health and safety of all service users, staff, volunteers and visitors. Health and safety audits are carried out at regular intervals and action plans are formulated for any actions required from these audits. Prior to any new activities or events, a risk assessment is complete to ensure the safety of all those in attendance to the highest degree possible. All staff and volunteers are trained in basic health and safety, fire safety and manual handling, with certain identified staff members then receiving further training in areas such as first aid and fire warden training.

Belong To maintains an incident report log for all incidents and accidents, including near misses, and this data is used to help identify any patterns that may emerge and may point to where additional risk mitigation measures may be needed. In the context of changes in the external environment, the organisation introduced additional measures to ensure the security of all staff, volunteers and services users in 2024, and conducted a comprehensive security review in 2025 to ensure all necessary measures are in place to ensure the safety and security of everyone at Belong To.

Delivering on our commitment to conduct a comprehensive security review, Belong To significantly strengthened our safety frameworks in 2025 to protect all staff, volunteers, and service users in a changing external environment. This year, we completed a full review of our Health and Safety Policy and introduced a robust Event Disruption Planning and Response Protocol to ensure all activities are run securely and professionally. Furthermore, we implemented a comprehensive Lone Working Policy to proactively assess and mitigate operational hazards -such as out-of-hours emergencies and physical safety risks - ensuring we uphold the highest duty of care for our team's wellbeing.

Child Protection and Safeguarding

The organisation has adopted a Child Safeguarding Statement in line with its obligations under the Children First Act, 2015. Belong To are fully compliant with the National Vetting Bureau (Children and Vulnerable Persons) Act, 2012. Belong To has Child Protection and Safeguarding policies based on the Children First Act, 2015, and associated Children First Guidelines, 2017, as well as best practice recruitment policies and procedures. The implementation of our policies and risk mitigations measures in relation to child protection and safeguarding are overseen by the Quality, Safety and Safeguarding Committee of the Board.

Reputation

There is a risk of reputation damage to the Charity or the charity sector caused by an event either within or outside the Charity's control. This risk is mitigated by regular engagement with The Wheel, The National Youth Council of Ireland and the Charities Institute Ireland (CII) to promote trust in the charity sector. Additionally, regular Board oversight of compliance and governance processes to ensure best practice and proactive engagement with partner organisations on good governance help to mitigate the risk further.

Other risks to the Charity's reputation stem from primarily online activity that promotes misinformation in relation to the activities of Belong To and its advocacy positions, as well as misinformation generally in relation to services provided to LGBTQ+ young people, in particular trans young people. Belong To mitigates these risks through its online engagement, through its work with media outlets, and through internal policies regarding communications and social media usage for staff.

Governance

While Belong To has robust governance procedures and policies in place, and the Board is satisfied that Belong To's governance is in line with best practice and all relevant legislation, governance is nonetheless identified as an area of high risk because of the negative consequences that would follow were we to fail in any area of the organisation's governance. As such, the monitoring of the organisation's governance is overseen by a multi-layered system as follows: (i) the Board, (ii) the Governance and Risk Committee of the Board, (iii) the Internal Governance, Oversight and Risk group, (iv) the Senior Leadership Team. This system ensures effective monitoring and accountability as regards good governance practice across the organisation.

People

There is a risk that the Charity will not be able to attract and retain talent at all levels, including volunteers, trustees and employees. This risk is mitigated by robust performance management with regular performance reviews for all team members. The Charity undertakes strong resource planning considering demands for services and commitments to funders, and has a commitment to a working environment that fosters wellbeing and positive engagement by all staff, volunteers and trustees.

Information Security

There are risks relating to the possibility of a cyber security attack and data theft, which are mitigated by a range of measures, including a managed cybersecurity detection and response solution with our IT providers, and the implementation of two-factor authentication across our IT systems. We also conduct regular reviews of our policies, procedures and systems, and provide training for staff in the areas of data protection and information security. In the context of an increase in the level of risk, further mitigation measures are planned for 2026.

OUR STAFF TEAM

Our dedicated and professional team ensure that we deliver quality services and supports for LGBTQ+ young people.

A total of 31 staff were employed by the company over the course of 2025. As of 31 December 2025, there were 26 employees.

CEO
Director of Operations and Programmes
Director of Youth Services
Director of Education, Training and Community Practice
Director of Development
Director of Advocacy and Communications
Director of Finance
Senior Partnerships and Diversity Manager
Office and Administrative Services Executive
Drugs and Alcohol Senior Youth Worker
National Network Coordinator
HR and Volunteer Manager
Salesforce Administrator
Community and Corporate Support Coordinator
Communications Coordinator
Policy and Participation Coordinator
Youth Worker
Youth Worker
Development and Training Officer
Administration and Digital Communications Officer
Fundraising Officer
Accounts Assistant
Family Support Worker
Education and Training Manager
Education and Training Officer
Operations Manager

Aggregate payroll costs incurred during the year:

	2025	2024
Wages and Salaries	€1,156,989	€1,147,262
Social Insurance Cost	€128,285	€126,699
Pension Contributions	€25,469	€24,273
	€1,310,743	**€1,298,238**

Remuneration Policy

The Company has a Remuneration Policy that has been agreed by the Human Resources and Remuneration Subcommittee as delegated by the Board of Directors. This policy states that we seek to be competitive with our peers. As a general principle, this means the Company pitches its salaries at the median of the marketplace. A salary grading structure is in place. This was reviewed by the Human Resources and Remuneration Subcommittee in 2025, along with a broader review of the remuneration and benefits offering of the Company. This review made adjustments to the organisation's salary scale to ensure Belong To continues to be generally in line with similar organisations in the sector. Another review is due to be conducted in 2027.

Chief Executive's Remuneration

The CEO resigned in November 2025 and a new CEO was appointed in 2026. The value of the former CEO's remuneration for 11 months in 2025 was €86,491 (2024: €95,897). Included in this is employer pension contributions of €2,519. She receives no other additional benefits. Her contract of employment does not include a performance-related award scheme or any benefit-in-kind/perquisites.

Senior Leadership Remuneration

There are normally seven members of the Senior Leadership Team (SLT). Remuneration paid to the members of the Senior Leadership Team (SLT), which includes the CEO, in 2025 amounted to €477,438 (2024: €480,811). Included in this figure is employer pension contributions of €13,556 (2024: €14,004). No other additional benefits are received by the SMT and contracts of employment do not include performance-related reward schemes or any benefits-in-kind/perquisites.

Employment Contracts

At the end of 2025, there were 19 employees on fixed-term contracts and seven employees on permanent contracts. 22 employees are on full time contracts, and 4 employees are on part time contracts. There are no employees on non-guaranteed hours contracts.

Breakdown of Employees by Gender

The following is the breakdown of employees by gender as of 31/12/2025:

	Total	%
Female	19	73%
Male	7	27%
Non-Binary	0	-
Other	0	-

	Total	% on permanent contract
Female	19	32%
Male	7	14%
Non-Binary	0	-
Other	0	-

Breakdown of Employees by Region

Belong To has a single office in Dublin, which is the ordinary place of work for most employees. One employee works remotely from Cork.

Diversity, Equality and Inclusion

Belong To is committed to being an inclusive and diverse organisation. Indeed, this is at the core of the organisation's charitable purpose. All employees, volunteers, beneficiaries and visitors are treated with dignity, respect and equality of opportunity, and are not discriminated against. We do not discriminate based on race, ethnicity, colour, class, ancestry, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, antibody status, marital status, membership of the Roma or Travelling community or any other legally protected status. The Company is fully compliant with the requirements of the Equal Status Acts 2000-2018 and the Employment Equality Acts 1998-2015.

The Safety, Health and Welfare at Work Act 2005

Belong To continues to take appropriate measures to protect the safety, health and welfare of staff, volunteers, visitors and young people and promote awareness within its offices to meet this Act's provisions. This extends to the Public Health (Tobacco) Acts, 2002 and 2004. Belong To conducted a health and safety audit in 2023, and completed implementation of all recommendations in 2024.

Team Wellbeing

The Company prioritises staff wellbeing and continues to invest in staff wellbeing initiatives. The Board recognise that the climate in which team, many of whom are LGBTQ+ themselves, are working in has become increasingly stressful in recent years and therefore invest in wellbeing to support staff retention. The Employee Assistance Programme is available to all team members and their immediate family members. It offers a confidential service that can provide practical assistance and emotional support, covering a spectrum of issues from personal and family matters to work and financial issues. In 2024, Belong To set up an employee-led Wellbeing Committee, which continues to lead and organise the company's wellbeing initiatives. In 2025, Belong To further developed and embedded its commitment to employee wellbeing by introducing an Employee Wellbeing and Development Policy.

Staff Training and Professional Development

The Company operates a further education scheme for staff members and actively encourages continuing professional development of the team. Participating staff members may be entitled to either paid or unpaid leave, or a combination of both, to attend an approved course, or to have a contribution towards the cost of academic fees. All courses relate to identified organisational needs and are dealt with on a case-by-case basis. During 2025, eleven staff members availed of this scheme. Courses completed were in the areas of leadership and management, fundraising, governance and human resources. Continuous professional development is also facilitated outside of the Education Assistance Programme through facilitation of staff attendance at various conferences, seminars and other trainings.

A Year of Pride, Progress, and Powerful Support

We are deeply grateful to our donors and funders whose generosity helps create an Ireland where LGBTQ+ young people feel safe in their homes, schools, and communities.

2025 was a year defined by determination, partnership, and our shared believe belief that every LGBTQ+ young person in Ireland deserves to shine. Throughout the year, our fundraising team continued to protect and diversify our fundraised income, ensuring that Belong To remains resilient and ready to meet the evolving needs of the young people we serve.

A key part of this work was deepening relationships with our long standing corporate supporters while welcoming new partners who share our vision of a more inclusive Ireland. Their commitment helped strengthen our existing services and expand our reach.

We also worked closely with trusts and foundations to bring major projects to life. Together, we completed Phase 1 of our primary school pilot, empowering educators to create safer, more supportive environments in primary schools. Their support also enabled us to grow our Family Support Service and advance our work on trans healthcare, taking this vital programme to its next stage of development.

With no staff changes in the fundraising team this year, our dedicated team continued to work with our donors, partners and funders to deliver impactful, youth centred work with consistency and care.

Thanks to each of our supporters we are able to continue building an Ireland where LGBTQ+ young people are safe, celebrated, and able to shine.

Individual Giving

In 2025, we continued to drive our Individual Giving programme, making it easier for donors to support LGBTQ+ young people across Ireland. Similarly to previous years we used story-led appeals, to highlight the need for support. These stories helped demonstrate how donor generosity positively changes the lives of LGBTQ+ young people.

We also remained deeply committed to exceptional donor care, ensuring that every supporter was thanked personally and that they understood the impact of their support for LGBTQ+ young people across Ireland. We've seen this approach work, through increased supporter-satisfaction with our process reported through our annual donor survey.

Growing support from individual givers continues to be a vital part of diversifying and sustaining the funding needed to deliver our life-saving services for LGBTQ+ young people and their families.

Thank you to all our regular donors and individual supporters for your generosity throughout 2025. Belong To's life-saving work is only possible because of you.

Trusts and Foundations

In 2025, support from trusts and foundations played a vital role in expanding our impact for LGBTQ+ young people and their families. New funding through the Toy Show Appeal enabled us to continue growing our Family Support Service, ensuring more families received the guidance and care they needed.

Support from The Community Foundation Ireland helped us recommence our work on trans healthcare, advancing this critical area to its next stage. With Google.org, we successfully completed Phase 1 of our primary school pilot, strengthening inclusion at an earlier age.

Throughout the year, we also continued to explore new trust and foundation partnerships to sustain and grow our work.

The Rainbow Ball

In November, we were delighted to welcome our amazing sponsors, supporters and allies to the Rainbow Ball 2025 in the Round Room at the Mansion House where attendees were treated to stories from our young people in our services, alongside some amazing entertainment and dancing. The Rainbow Ball continues to receive fantastic support as our flagship fundraising event - thank you to everyone for their continued support.

An event highlight was welcoming our unwavering sponsors SuperValu, HSBC, A & L Goodbody, M-Co and Accenture for the event, helping us raise much-needed funds on the night.

Thank you to our generous corporate partners, artists, community businesses and allies who proudly stood in support of the work and beneficiaries of Belong To. We were proud to raise €90,000 with over 400 people in attendance on the night through ticket sales, auction bids and donations.

Corporate Giving

Throughout 2025, we were delighted to see a mixture of new and old partnerships and engagements with our corporate partners. Corporate income remains a critical source of income and an integral part of delivering life-saving LGBTQ+ services in Ireland.

We entered our third year partnering with SuperValu on the "Wear with Pride" campaign in 2025. Carry with Pride tote bags were available to purchase in SuperValu stores nationwide throughout the month of June and beyond, with €20,000 in proceeds going to support LGBTQ+ young people. In addition to these much-needed funds, campaigns such as these improve visibility and promote a positive message of inclusivity to LGBTQ+ young people in communities and stores across Ireland.

Our long-standing and valued partnership with our wonderful friends in HSBC continued throughout 2025 with their support of Stand Up Awareness Week, their sponsorship of the Rainbow Ball and their employee engagement events throughout the year. Partnerships like these are making real and positive change for LGBTQ+ young people in Ireland, now and for years to come.

Our Pride collaborations throughout the summer were a huge success in 2025. Primark supported our work with a donation of 50,000 towards our LGBTQ+ Quality Mark programme, reinforcing their support of sustainable change for LGBTQ+ young people in Ireland.

We cannot thank our corporate contacts and all of the ERG groups we interact with daily enough, for the work you do in campaigning and promoting Belong To internally in your organisation, in addition to your own workload. To us the work you do on our behalf, is invaluable

Your donations demonstrate your trust in us as an organisation and team to use our expertise, knowledge and skills to best support the needs of LGBTQ+ young people in Ireland. It also allows us to provide support where it is most needed at any given time and is critical to us as an organisation to pivot quickly and, address the unique needs of LGBTQ+ young people and meet them where they are currently at.

Corporate Engagement Events

The team delivered 70 Corporate engagement events in 2025. With 57 of these events held during Pride month. Although this was the first year we had seen a decrease in Corporate engagement events, we did actually increase the average donation for each event.

30 workshops delivered to corporate teams, allowing us to talk about the importance of inclusion and allyship with over 2640 people reached with our workshops and speaker events. The incredible Phil T Gorgeous, host of Dublin Pride, supported Belong To again this year, by hosting 6 of our Pride Quizzes and Bingos.

CEO Moninne Griffith (she/her) took part in 18 speaker events and fireside chats, many celebrating the tenth anniversary of Marriage Equality in Ireland and her journey with the campaign.

Board Co-Chair, Aisling Gannon (she/her) spoke at Pride events about the power of allyship and her journey as the parent of an LGBTQ+ young person. We also were supported by historian and author, Páraic Kerrigan (he/him) with his Reeling in the Queers event, sharing the poignant and inspiring stories of changemakers in Irish LGBTQ+ history.

Thank you to our corporate supporters for welcoming us into your workplaces and standing with LGBTQ+ young people through your continued support.

Community Fundraising and Events

We celebrated a huge growth in our support from Community fundraisers with 182 fundraising events being held to support Belong To in 2025 an increase from the 161 held in 2024.

All around the country, schools, workplaces and community groups got involved in our Spill the Tea campaign, hosting 104 bake sales and bake-off competitions.

Pride is always a fantastic time for fundraising and 2025 was no exception with 87 community Pride fundraisers taking place, a huge growth on the 44 held in 2024. Events included film nights, quizzes and bake sales and even a sponsored head shave! 18 fabulous volunteers took part in on-street bucket fundraising at Dublin Pride, raising €3,101.

Fifteen incredible runners took on the Dublin City Marathon, raising over €21,000. This extraordinary group of fundraisers included teachers, parents, aunts and uncles, and allies. Running was definitely a theme for our supporters with fundraisers taking part in the Clontarf Half Marathon, the Women's Mini Marathon, Dublin Half Marathon, The Great Limerick Run, Cork City 10K, Clontarf Half Marathon and the Runamuck Challenge.

Community groups and teams nationwide got involved, including the Emerald Warriors' Rugby Blitz, Na Gaeil Aeracha's charity match with Fenergo, RBK's Freezbury sea swimming challenge and Union Rugby Club's Pride Round.

Our community fundraising heroes came out in force with incredible ideas to support LGBTQ+ young people. Jack Fitzgerald PT organised the first Pride Rox Hyrox event. The team at Copper + Straw Coffee held a Latte Art Competition. Fearly created a Pride Soap. Adonis Flower Designers held Pride Floral Bouquet Workshops and Silverworks ran Pride Jewellery Making Masterclasses.
We had some wonderful performers sharing their talents to support Belong To, including M-Brace with their concert in the Sugar Club, Fionnuala Jones with her podcast, the fantastic Belle Harmonics with their afternoon concert in Dundrum and Gearoid Farrelly on his stand-up tour around Ireland.

More fabulous gamers and Twitchers held online events including Prismatic Motorsports 24hr Race for A Cause, TokiOri's marathon Play-a-Long Quest and CakeJumper's Baking Show.

We are so grateful to the Student Unions and Societies that got fundraising. DCU supported us with their Drag Race and their Manga and Anime Society Auction. UCC Trampoline Society had us jumping for joy with their Pride Bounce and Trinity Alternative Music Society with their Battle of the Bands.

Lots of workplaces got involved as well, including the team at Ebay taking part in a Move with Pride Challenge, NTMA hosting their annual Pride Quiz, Amgen's Pride Run and the folks at RDJ hosting a special night with the boys from I'm Grand Mam Podcast.
Thank you to all the community fundraising heroes that keep our work going.

2025 Total Raised: **€1,928,573, which is made up of funding of €1,855,773, with donated goods and services of €72,800**

2025 was a challenging year in securing funding. Following the cessation of major corporate trusts and foundations that had supported the organisation in the preceding 5 years, despite steadily growing our income streams, we have been unable to build past this and we ended the year on a deficit.

A huge thank you to everyone who donated or fundraised in proud allyship with LGBTQ+ young people. Your generosity lit up 2025 and helped create real, joyful change

Funders

Our core funders continue to champion the rights of LGBTQ+ young people and we are grateful for their ongoing support.
-Government of Ireland
-Pobal
-Connecting for Life
-HSE
-Community Foundation Ireland
-CDYSB
-NICDATF

Thanks to the generous support of the following organisations in 2025, we can be there for LGBTQ+ youth when they need us most.

Volunteering

Volunteers are vital to Belong To's success. They support our work directly with LGBTQ+ young people, as well as supporting our governance and fundraising.

In 2025, a total of 73 volunteers contributed 1082 hours (2024: 63 volunteers contributed 719 hours; 2023: 34 volunteers and 598 hours)

Our volunteers are Youth Engagement Volunteers. These volunteers support the work of our professional youth workers to engage young people in our weekly LGBTQ+ Youth Groups in Dublin City Centre. Their role is to help ensure the groups operate smoothly and safely, support young people directly to complete tasks and project work in our groups and to share their experience and skills with the young people in our groups. The volunteers also assist the facilitation of our workshops and programmes. We took on 5 new youth engagement volunteers in 2025. All youth engagement volunteers complete an induction programme which includes child safeguarding training and they are provided with opportunities to develop their skills, share their expertise and meet other volunteers. In total, our 18 Youth Engagement Volunteers contributed 608 hours.

In 2025, Belong To launched a new Events Volunteer programme. We had 23 new volunteers join our team and contribute 179 hours. These volunteers supported us at community events including Pride events across the country, fundraisers at a comedy gig and a football match, cheering on our runners in the Dublin Marathon and raising awareness for our services at Marriage Equality Anniversary events. We also had 12 once-off volunteers contribute 59 hours at our Dublin Pride celebrations and 7 once-off volunteers contribute 8.5 hours to our Queer Joy project.

As a charity, all of our Board and Board subcommittee members are volunteers themselves. In total, they contributed 227 hours in 2025 to attend and prepare for Board meetings, contribute to our Board subcommittees and share their experience and expertise with our staff, volunteers and young people. You can read more about our Board of Directors on page 4 to 7 and our subcommittees on page 10.

Following the Charities SORP (FRS102), the economic contribution of our volunteers is not recognised in the Financial Statements. Using the Volunteer Investment as Value Audit tool (VIVA), for every €1 we spend on volunteers, we get back €3.26 in the value of work they do. The tool calculates volunteer value by linking volunteer roles to the cost of employing staff to perform the functions and dividing that value by the total expenditure on the volunteer programme.

Whole Organisation Approach

Belong To's volunteer programme sits under Goal 4 Being a Investing in our people, systems and sustainability to achieve our vision. Following a review of the entire volunteer programme in 2025, five new youth engagement volunteers were recruited to meet the needs of our youth groups and an events volunteering programme was introduced to support us at community and fundraising events.

OBJECTIVES AND ACTIVITIES

The main objectives for which the charity is established are:

(a) to advance the well-being of the community at large by the provision of support and services for lesbian, gay, bisexual, and transgender (LGBT+) young people and families in need; and

(b) to advance the well-being of the community at large by the promotion and the advancement of the wellbeing of lesbian, gay, bisexual, and transgender (LGBT+) young people and their families whose lives have been affected by homophobia, social exclusion, discrimination or other disadvantage, by fostering a culture of inclusiveness, equality, and human rights.

Our vision is a society where LGBTQ+ young people are equal, safe and thriving.
Our mission is to empower LGBTQ+ young people through youth work, education, changing attitudes and research.

Our Values

Welcoming - We are mindful of people's wellbeing and strive for our interactions and spaces to be joyful and fun while ensuring they are safe and respectful.

Trustworthy - We are transparent in our work, how we operate and in our governance.

Rooted in experience - We work as equals with LGBTQ+ young people. What we say and do is informed by their lives, experience and the challenges they face.

Courageous - We challenge and speak out about the causes and effects of prejudice, discrimination, homophobia, biphobia and transphobia on LGBTQ+ young people and what must change.

Inclusive and diverse - We seek to create a sense of belonging and to reflect and include the diversity of LGBTQ+ young people, and are mindful of intersectionality. We work in community and solidarity for human rights and social justice.

Strategic- We make deliberate choices about where we focus our work and energy to make maximum impact on where we lead and where we partner with others.

Model of Youth Work Practice

Our model of youth work practice is adapted from Critical Social Education.
Critical - LGBT+ young people thinking for themselves
Social - Pro society and working together as a group
Education - Youth Work values guide the education process

Our Strategic Goals

Since 2003, Belong To has grown from a youth project into a unique national services and advocacy organisation with and for LGBTQ+ young people. Youth services, which inform our research, education work and a development approach, enable us to provide solution-based advocacy at an institutional and public level. We are rooted in and driven by our direct work with LGBTQ+ young people aged 14-24 and we exist to:

- Create and generate safe spaces and places for LGBTQ+ young people.
- Empower others through education to support LGBTQ+ young people.
- Lead policy and practice by providing expertise, developing best practice models, and reflecting lived experiences.
- Ensure LGBTQ+ young people have the opportunity to have their voices heard.
- Be an advocate for LGBTQ+ young people and champion change.

This Strategic Plan process provided us with the opportunity to look to both the past and the future. We came together and celebrated our strengths as an organisation. From reaching and supporting a record number of LGBTQ+ youth to building partnerships and effecting legislative change, we have a lot to be proud of. While celebrating our achievements, we reflected on the growth of the organisation and asked ourselves, what next? How can we support this growing demand and increase safe spaces for LGBTQ+ young people across Ireland?

With this new Strategic Plan 2025-2027, You Belong Here, we have set out our roadmap for the next three years - with the lives, rights and voice of LGBTQ+ youth at the core of what we do and how we do it.

Since 2003, Belong To has been supporting LGBTQ+ young people aged 14-23. We do this by providing safe and fun spaces for young people to meet, by providing individualised support with professionals such as youth workers, as well as promoting inclusivity in education and by creating resources for LGBTQ+ youth. The goal is for any young person who gets in touch with Belong To to feel accepted, safe and valued.

The process of developing You Belong Here took place between May and December in 2024. During the planning process, we examined challenges, opportunities, our database, and conducted an extensive consultation process. We brought groups together in-person and online a number of times to share their ideas, perspectives and insights. We spoke to our partner organisations, funders, politicians and policy makers, our team, Board of Directors, educators, youth workers, parents, and most importantly, LGBTQ+ young people to ensure that this plan reflects their perspectives.

In the new Strategic Plan, the lived experiences and voices of LGBTQ+ young people are louder than ever with the growth of our Youth Advisory Panel and youth participation. We will continue to respond to the needs of the young people we work with; grow our range of unique projects, supports and groups; and expand our age range to meet the needs of young people from 10 years old.

Within this plan, we have set an ambitious goal to secure a permanent home for young people in Dublin City Centre. In a post-pandemic world, with increased security threats, young people have told us that they need a safe, secure third space, where fun and connection go hand in hand.

Other notable developments in the plan include expanding supports and resources for the families of LGBTQ+ youth, building on the capacity of professionals in social and healthcare settings and a focus on the dissemination of factual information based on our growing evidence base and research.

The plan was formed together with our stakeholders, reflective of how we work at Belong To - in partnership and collaboration. Over the next three years, we will continue to be there with and for LGBTQ+ young people. We look forward to bringing this plan to life and continuing to hold strong as we create an Ireland where LGBTQ+ youth are equal, safe and thriving

Goal 1 Delivering LGBTQ+ Youth Work

Provide innovative, responsive youth work that supports LGBTQ+ young people to be equal, safe and thriving, and assist other youth services to do the same.

Objectives	Outcomes
1.1 Double the number of young people benefitting from Belong To's direct youth work.	We will do this by expanding our age range to 10 to 23 year olds, reintroducing Belong To Sundays, reimagining our groups, activities and programmes - including harm reduction and sexual health programmes, providing a range of one-to one supports, and assessing the changes we make for young people's mental health and wellbeing
1.2 Engage isolated young people through an innovative digital youth work pilot.	This programme will reach isolated LGBTQ+ young people through the innovative use of technology. We will support their mental health and wellbeing through creating connection and community.
1.3 Support the development of more LGBTQ+ inclusive spaces with youth services across Ireland.	We will do this collaboratively through sustaining and growing the National Network to deliver targeted, good practice LGBTQ+ youth work and, through programmes such as the Rainbow Award, we will empower youth services to become inclusive and welcoming spaces for LGBTQ+ young people
1.4 Secure a permanent LGBTQ+ inclusive youth hub in Dublin with an integrated model of service delivery.	To provide the best services for young people, we need sufficient space and security. Now is the time to progress this. We aim to raise funds to establish a permanent space for youth that is LGBTQ+ friendly and serves as a safe space for all young people in Dublin and beyond
1.5 Run targeted media campaigns to engage and inform young people on topics including mental health and wellbeing, their rights and staying safe online	We will provide education and information to LGBTQ+ youth about key topics relating to our mission across a range of digital media platforms
1.6 Improve the mental health of LGBTQ+ young people.	In addition to our direct youth work and programme work, we will do this by offering affordable counselling and direct one-to-one supports for a range of mental health and wellbeing issues. We will also share knowledge, build partnerships, and collaborate with mental health professionals and services.

Goal 2 Building Safe Spaces and Services

Create spaces so every young person feels safe and supported in their communities.

Objectives	Outcomes
2.1 Support the development of LGBTQ+ inclusive education spaces	We work in partnership with key education stakeholders in primary, second level and further education to collate and share good practice, develop a quality standards framework and build capacity among professionals working with LGBTQ+ youth.
2.2 Support parents, guardians and carers to create safe, nurturing home environments.	We provide one-to-one supports, and will establish peer support groups, and develop and disseminate a range of good practice information resources
2.3 Equip employers to welcome and support young LGBTQ+ people in the workforce	We work in partnership with employers to develop guidance and supports to ensure LGBTQ+ youth can be out and proud at work.
2.4 Support the development of LGBTQ+ inclusive social, health and community services	We work in partnership with social, health and community services to develop guidance and supports for professionals working with LGBTQ+ youth.

Goal 3 Campaigning for Change

Drive change and equality through advocacy, research and campaigns

Objectives	Outcomes
3.1 Empower young LGBTQ+ activists to change their worlds.	Through youth participation and engagement, we empower LGBTQ+ youth to be agents for positive social change.
3.2 Sustain and enhance Belong To's reputation as the national LGBTQ+ youth organisation and a trusted source of factual information	Through media engagement, digital media and campaigns, we promote public awareness about issues and policies relevant to LGBTQ+ young people.
3.3 Campaign for laws, policy, legislation and national strategies that protect the rights of LGBTQ+ youth	Through advocacy, we ensure that LGBTQ+ young peoples' voices are heard and that their lives are reflected in policies, legislation and national strategies.
3.4 Conduct high-quality research to better understand and improve the lives of LGBTQ+ young people	We will grow our evidence base to inform public knowledge, policy and practice about the lived experience of LGBTQ+ youth with academic partners.

Goal 4 Being a Learning and Developing Organisation

Invest in our people, systems and sustainability to achieve our vision.

Objectives	Outcomes
4.1 Develop staff competencies and effectiveness	We will continue to invest in our people to best deliver for LGBTQ+ youth.
4.2 Grow volunteering across the organisation	We will develop and implement a comprehensive volunteering programme to support and enhance all areas of Belong To's work.
4.3 Support staff wellbeing.	We recognise the challenges that our team face in the current climate and therefore prioritise staff wellbeing. We understand that only through their effort and expertise can we fulfil our mission.
4.4 Be accountable and transparent through good governance and financial management.	Belong To will continue to meet the highest standards in our policies and practices, and be fully compliant with legal obligations and the Governance Code. We will ensure financial sustainability and effective management of resources.
4.5 Enhance operational efficiency and effectiveness.	Through continued improvements to our systems and processes we will strengthen Belong To as an organisation and enhance our impact.
4.6 Ensure a sustainable income to achieve our ambitious goals for the next three years and beyond.	We will continue to maximise our fundraising and state income
4.7 Enhance our environmental sustainability and ethical business practices.	Belong To will become one of the first charities in Ireland to use the environment, social and governance (ESG) framework to assess the organisation's business practices and performance in various sustainability and ethical areas, and will develop a multi-year strategy with defined targets to ensure we enhance our environmental and ethical practices

Financial Overview

Financial Results

The year's financial results ended 31st December 2025 are set out in detail on pages 42 - 43. These results show a net deficit of €295,940 (2024: surplus €53,791). This deficit is a direct result of a reduction in fundraised income in 2025 despite reduced programme costs and overheads year on year.

Income totalled €1,928,573 a decrease of 17% on 2024 (2024: €2,338,089 restated) The decrease is due to the cessation of major corporate trusts and foundations in 2025. Over the 5 year period from 2020 to 2024, corporate trusts and foundations had totalled €1,457,233, an average of €291,447 per year. Continued investment in fundraising and the successful application of grants from trusts and foundations has resulted in an underlying increase of €89,095 / 5% year on year.

There was a decrease in income from fundraised donations, trusts and foundations and training by 32.8% to a total of €909,429 (2024: €1,354,565). This is a direct result of the cessation of major corporate trusts and foundations that had supported the organisation in the preceding 5 years.

There was a decrease in Benefit in Kind Donations of Goods and Services in 2025 to €72,800 (2024: € 101,799 restated) due to reduced donations for advertising and legal costs.

Total expenditure was €2,224,513 in 2025 (2024: €2,284,299) a decrease of 2.6%. This reflects the timing of programme works and staff hires, whilst also managing the rising costs in operations and the general cost of living.

Income Diversification

In 2025 the funding mix for the organisation was 48% state funding (2024: 43%) and 52% non-state funding (2024: 57%). Maintaining a balance of funding between state and non-state sources is important to mitigate the risks associated with a decline in any one source of income. It is also an essential guarantee of our independence in advocating for the health, safety and equality of LGBTQ+ young people. The Board addressed the over-reliance on any one source of funding by continuous investment in the Fundraising Team during 2025. The investment in the fundraising strategy has resulted in a diversification in the sources of funding to a more balanced outcome increasing funding from community events, public donations and grants from Trusts and Foundations to 50% (2024: 44%) balancing this with corporate donations to 50% (2024: 55%)

Reserves Policy

Belong To Youth Services has set a reserves policy to ensure that the Charity's core activities could continue during a period of unforeseen difficulty e.g. a global economic crisis. The policy considers the cost of making staff redundant in an emergency, the risk associated with variances in planned income versus expenditure, and the Charity's contractual commitments.

The Trustees have established reserves equal to six months operating costs. The Finance, Audit, and Risk (FAR) Committee advises on the appropriate level of reserves and planned contributions to the reserves set by the Committee during the annual budget process and reviewed as necessary during the year. The reserves policy was reviewed in February 2026, and it was agreed to allocate €267,301 to support the programme work for the organisation in line with our Strategic Plan 2025 - 2027.

The opening balance on reserves was €1,243,098 on 1 January 2025. Details of serves and designated funds:

Reserves at 1 January 2024	Description	Amount
6 Months Operating Costs	Based on Expenditure of €1,776,906	€888,453
Designated to 2025	Designated to 2025 to ensure completion of current projects	€354,645
Total Reserves at 31 December 2024		€1,243,098

The closing balance on reserves was €947,158 on 31 December 2025. Details of reserves and designated funds:

Reserves at 31 December 2025	Description	Amount
6 Months Operating Costs	Based on Operation and Staffing Costs in 2025 (1,359,855)	€679,857
Designated to 2025	The Board approved funds to continue work on scheduled programme work in 2025	€267,301
Total Reserves at 31 December 2025		€947,158

Fundraising Policy

Belong To organises fundraising events and activities throughout the year. In addition, the Charity solicits the financial support of individual donors, companies, trusts and foundations, among others to fund both general operating costs and specific projects and programmes.

Belong To is committed to applying the highest standards of good governance and ethical fundraising practices in our work. We have completed the implementation of the Fundraising Guidance issued by the Charities Regulator and are in full compliance with the voluntary Statement of Guiding Principles in Fundraising.

Belong To is committed to ethical fundraising and all institutional donors are ethically evaluated prior to engaging them in fundraising or monetary support for our mission. During 2025 we declined to accept donations or asked fundraisers to cease fundraising on our behalf on one occasion due to ethical concerns.

In line with best practice, our professional fundraising staff are paid a fixed annual salary. There is no element of performance related pay or bonus payable to professional fundraisers employed by the Charity.

Investment Policy

The organisation's policy for investments is to retain its cash reserve in a low-risk deposit account. However, all-time low-interest rates and the risk of negative interest means the actual value of the Charity's reserve and cash on hand are devaluing.

Apportionment

Individual costs that are shared and not directly attributable to an individual programme are apportioned. In 2025, the organisation continued to use a budgeting template that allows precise apportionment of income against activities and related expenditure. The organisation's financial systems allow for income and expenditure to be apportioned against funded costs.

Accounting Records

The Board believe that they have complied with the requirements of Section 281 and 285 of the Companies Act, 2014 concerning accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of Belong To are maintained at Charity's registered office, 13 Parliament Street, Dublin 2, Ireland.

Auditors

The auditors, Hayden Brown, have taken up office per Section 383(2) of the Companies Act, 2014 at the last AGM.

Relevant Audit Information

In the case of each of the persons who are Directors at the time this report is approved per Section 332 of the 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 to make himself or herself aware of any relevant audit information and establish that the company's statutory auditors are aware of that information.

Going Concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2025 statement of financial activities and balance sheet, the approved 2026 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impacts of wars in Ukraine and Palestine, high inflation and increase in the cost of living. The Directors are satisfied that the Charity has adequate resources to continue operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

Principal State Funders

The table below is provided as required by DPER Circular 13/2014. All grants listed in the table below are restricted.

FUNDER	SCHEME	AMOUNT AND TERM OF THE TOTAL AWARDED	THE AMOUNT OF THE GRANT TAKEN TO THE FINAL INCOME IN THE FINANCIAL STATEMENTS	AMOUNT DEFERRED FROM 2025 TO 2026 (IF ANY)	PURPOSE FOR WHICH THE FUNDS ARE APPLIED	WHERE RELEVANT THE AMOUNT OF CAPITAL PROVIDED AND THE REPORTING POLICIES BEING USED IN RELATION TO CURRENT AND FUTURE INSTALLMENTS
HSE - Mental Health Directorate / National Office for Suicide Prevention	Section 39 Health Act 2004	€236,856 per annum Term: 1st Jan to 31st Dec 2025	€236,856	-	Provision of nationwide supports for LGBTI+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBTI+ bullying.	Reports submitted quarterly as set out in the agreement - additional reports submitted at specific internals. No capital grant received.
		€38.972 Deferral from prior year. Term: 1st Jan 2024 to 31st Dec 2025	€38,972	-	Deferral from 2024. Provision of nationwide supports for LGBTI+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBTI+ bullying.	Reports submitted quarterly as set out in the agreement - additional reports submitted at specific internals. No capital grant received.

North Inner-City Drugs Taskforce: administered by CDYSB	Local Drugs Taskforce - Emerging Needs	€48,599 per annum Term: 1 Jan to 31 Dec 2025	€48,599	-	Provision of prevention and education service for the North Inner City targeting the LGBTI+ youth population.	Annual application submitted each year. Quarterly reports submitted as set out in the grant aid agreement. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Youth Service Grant Scheme	€259,779 per annum Term: 1 Jan to 31 Dec 2025	€259,779	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people.	Annual report and application submitted each year. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Grant Scheme to Support the Continuous Professional Development of Service Providers Working with LGBTI+ young People.	€750 (phase 1) Term: 08 Oct - 31 Dec 2019	-	€750	Funding to support the development and roll-out of the Safe and Supportive Schools/ Services Project delivering continuous professional development of service providers working with LGBTI+ young people.	Final project report due on completion. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Youth Capital Funding Scheme	€12,500	-	€12,500	A capital grant for upgrades too, and replacement of critical information and communications infrastructure.	Final project report due on completion. The total amount is a capital grant. The funds were entirely expended in 2025 and are reflected in the Balance Sheet.

Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Youth Capital Funding Scheme	€13,161	€13,161		A capital grant for upgrades too, and replacement of critical information and communications infrastructure.	Funds are fully expended and reports submitted. Funds are reflected in the balance sheet and proportionally as icome corresponding to the annual amortisation of the capital grant.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): direct administration	2024 LGBTI+ Community Services Funding Call: SCHEME A: SUPPORTING COMMUNITY SERVICES FOR LGBTI+ PERSONS	€100,000 Term: 1st October 2024 to 30th September 2025	€77,322	-	LGBTQ+ Quality Mark for Schools. Funding to increase the safety and inclusion of post-primary schools for LGBTI+ young people by providing evidence-based support to staff and students. €77,322 deferred to 2025 in line with project agreement.	Final project report due on completion. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): direct administration	2024 LGBTI+ Community Services Funding Call: SCHEME A: SUPPORTING COMMUNITY SERVICES FOR LGBTI+ PERSONS	€100,000 Term: 1st October 2025 to 30th September 2026	€27,822	€72,178	LGBTQ+ Quality Mark for Schools. Funding to increase the safety and inclusion of post-primary schools for LGBTI+ young people by providing evidence-based support to staff and students. €72,179 deferred to 2026 in line with project agreement.	Final project report due on completion. No capital grant received.

Department of Education and Skills	National Action Plan on Bullying	€90,000 per annum Term: 1 Jan to 31 Dec 2025	€90,000	-	Grant aid to support the delivery of Action 8 under the National Action Plan on Bullying (2013).	Annual report and application submitted each year. No capital grant received.
Department of Rural and Community Development- administered by Pobal	Scheme to Support National Organisations 2022-2025	€272,474 Term: July 2012 to June 2025	€45,413	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people and eliminate LGBTI+ bullying/ discrimination/ isolation and promote equality and human rights.	SSNO expenditure reports submitted every Additional reports submitted at specific intervals. No capital grant received.
Department of Rural and Community Development- administered by Pobal	Scheme to Support National Organisations 2022-2025	€45,412 Term: June 2025 to December 2025	€45,412	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people and eliminate LGBTI+ bullying/ discrimination/ isolation and promote equality and human rights.	SSNO expenditure reports submitted every Additional reports submitted at specific intervals. No capital grant received.
IHREC	Primary School Funding 2025-2026	€3,600	€3,600	-	Funding for research on the education, safety and inclusion in primary schools for LGBTI+ young people by providing evidence-based support to staff and students.	Final project report due on completion. No capital grant received.
Tusla	Family Support Service	€19,332 Term: 1st Aug to 31st Dec 2025, extended to 30th April 2026	€4,982	€14,350	Core funding to support the delivery of family support services for parents and guardians of LGBTI+ young people.	Final project report due on completion. No capital grant received.

Children and Young People's Services Committees (CYPSC)	Family Support Service	€10,000 Term: 1st Sept to 31st Dec 2025, extended to 30th April 2026	€3,036	€6,964	Core funding to support the delivery of family support services for parents and guardians of LGBTI+ young people.	Final project report due on completion. No capital grant received.
Dublin City Council	Cruinniu na nÓg 10 to 13 Group	€7,000 Term: 1st Mar to 30th Jun 2025	€7,000	-	Funding to support the 10-13 Pilot Service	Final project report due on completion. No capital grant received.
Coimisúin na Méan	Sponsorship Scheme	€10,000	€10,000	-	Funding to support the development and roll-out of the Better Out Than In 2025 campaign.	Final project report due on completion. No capital grant received.
Revenue Commissioners	VAT Compensation Scheme	€9,487	€9,487		The Charitable Donation Scheme (CDS) allows approved bodies to claim tax relief on qualifying donations made to them.	Claim eligible every year for individual donations in of €250 or more, once authorised by the donor.

Sinéad Barry
Director

Date : 23/9/26.

Patricia Carey
Director

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

DIRECTOR'S RESPONSIBILITIES STATEMENT
YEAR ENDED 31ST DECEMBER 2025

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 with consideration to Charities SORP, Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the 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 confirm that they have complied with the above requirements in preparing the financial statements.

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.

Sinéad Barry

Patricia Carey

Date : 23/9/26

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Belong To Youth Services for the year ended 31st December 2025 which comprise the Income and Expenditure Account, balance sheet, statement of changes in reserves, statement of cashflows and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2025 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 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 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 the provisions available for small entities, in the circumstances set out in note 32 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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. 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 have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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.

Ciarán Murray

For and on behalf of
Hayden Brown
Chartered Accountants and Statutory Audit Firm
Grafton Buildings
34 Grafton Street
Dublin 2

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2025

		Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
		€	€	€	€	€	€
Incoming Resources							
Donations and legacies	**3.1**	97,047	812,382	909,429	262,179	1,092,386	1,354,565
Charitable activities	**3.2**	918,954	72,800	991,754	870,128	101,799	971,927
Other trading activities	**3.3**	-	27,390	27,390	-	11,597	11,597
Total Incoming Resources		1,016,001	912,572	1,928,573	1,132,307	1,205,782	2,338,089
Expenditure							
Charitable activities	**4.**	(1,798,146)	-	(1,798,146)	(1,869,834)	-	(1,869,834)
Cost of raising funds		-	(426,367)	(426,367)	-	(414,464)	(414,464)
Other expenses		-	-	-	-	-	-
Total Resources Expended		(1,798,146)	(426,367)	(2,224,513)	(1,869,834)	(414,464)	(2,284,298)
Net income / (expenditure)		(782,145)	486,205	(295,940)	(737,527)	791,318	53,791
Transfers Between Funds		782,145	(782,145)	-	737,527	(737,527)	-
Surplus / (deficit) for the year		-	(295,940)	(295,940)	-	53,791	53,791

		Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
		€	€	€	€	€	€
Reconciliation of funds							
Balances brought forward at 1st January 2025	**27.**	-	1,243,098	1,243,098	-	1,189,307	1,189,307
Balances carried forward at 31st December 2025		-	947,158	947,158	-	1,243,098	1,243,098

The statement of financial activities has been prepared on the basis that all operations are continuining operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

A detailed breakdown of the above items is included in supplementary information part of the notes to the financial statements.

The cost of voluntary income includes the apportioned fundraising salary costs.

The financial statements were approved by the board on and signed on its behalf by

Sinéad Barry
Director

Patricia Carey
Director

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
31ST DECEMBER 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Intangible assets	**21**	-		-	
Tangible assets	**22**	58,722		58,800	
			58,722		58,800
Current assets					
Debtors	**23**	194,018		172,457	
Cash at bank and in hand		1,027,863		1,384,198	
		1,221,881		1,556,655	
Creditors: amounts falling due within one year	**24**	(333,445)		(372,357)	
Net current assets			888,436		1,184,298
Total assets less current liabilities			947,158		1,243,098
Net assets			947,158		1,243,098
Contingency Reserve Fund					
Restricted Funds			-		-
Unrestricted Funds			947,158		1,243,098
Funds of the Charity	**27**		947,158		1,243,098

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

Sinéad Barry
Director

Patricia Carey
Director

The notes on pages 46 to 72 form part of these financial statements.

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2025

	Unrestricted Funds	Restricted Funds	**Total**
	€	€	€
At 1st January 2024	1,189,307	-	1,189,307
(Deficit) / surplus for the year	53,791	-	53,791
At 31st December 2024	1,243,098	-	1,243,098
(Deficit) / surplus for the year	(295,940)	-	(295,940)
At 31st December 2025	947,158	-	947,158

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2025

	2025	2024
	€	€
Cash flows from operating activities		
(Deficit) / surplus for the financial year	(295,940)	53,791
Adjustments for:		
Depreciation of tangible assets	24,517	26,979
Accruals	(11,462)	5,409
Changes in:		
Trade and other debtors	(21,561)	(66,144)
Trade and other creditors	(27,450)	(142,347)
Net cash used in operating activities	(331,896)	(122,312)
Cash flows from investing activities		
Purchase of tangible assets	(24,439)	(1,112)
Net cash used in investing activities	(24,439)	(1,112)
Net increase/(decrease) in cash and cash equivalents	(356,335)	(123,424)
Cash and cash equivalents at beginning of year	1,384,198	1,507,622
Cash and cash equivalents at end of year	1,027,863	1,384,198

Introduction

These notes to the accounts contain detailed and helpful information on the affairs of the Charity. We have decided to replicate some of the notes' information within the accounts in the annual report. This duplication is to follow through on our commitment to openness and transparency by presenting the whole picture to any readers of the document without them searching through the small print in the legally required notes for complete answers. An example of this is the duplication of note 20 on page 55 about our staff and volunteers.

1. Statement of Compliance

Belong To Youth Services is constituted under Irish company law, being a company limited by guarantee and not having a share capital. Before enacting the Companies Act 2014, companies not trading for gain by the members were not within the scope of certain company law requirements that apply to for-profit companies. In particular, companies not trading for gain were exempt from applying specific requirements regarding formats and content of financial statements, thus permitting charities to adopt a financial statement format appropriate to the sector.

Accordingly, Belong To Youth Services has adopted and reported its performance within the format recommended by: "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements with consideration to the Financial Reporting Standard applicable in the UK and Republic of Ireland" (Charities SORP (FRS 102)).

These standards were developed jointly by the Charity Commission for England and Wales and the Scottish Charity Regulator's Office. Specifically, Belong To Youth Services reports its financial activities for the year in the format of the Charities SORP (FRS 102) Statement of Financial Activities (SoFA).

The Accounting Standards Body is the body responsible for developing accounting standards for the UK and Ireland. It recognises the Charity Commission for England and Wales and the Scottish Charity Regulator's Office as the SORP-making bodies for the charity sector. Hitherto, the SORP has been recognised as the best practice for financial reporting by charities in Ireland.

The Companies Act 2014 became effective in law on 1st June 2015. From that date, its provisions regarding the format and content of financial statements became applicable to companies not trading for gain, such as Belong To Youth Services. This would require Belong To Youth Services, for example, to present a profit and loss account and report on items such as turnover, costs of sales and profit or loss on ordinary activities before taxation, along with related notes. In the Directors' view, this is neither an appropriate presentation nor terminology for a not-for-profit organisation.

To provide information relevant to understanding the Directors' stewardship and the Charity's financial activities and position, Belong To Youth Services has prepared its financial statements following the formats provided for in the SORP consistent with the prior year.

2. Accounting Policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention and with consideration to:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements with consideration to the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102));

- The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

- Irish statute comprising the Companies Act 2014; and

- Department of Public Expenditure and Reform Circular 13/2014;

The requirements of the Companies Act 2014 have been modified to comply with the Charities SORP (FRS 102).

Financial reporting in line with the Charities SORP (FRS 102) is considered the best practice for Ireland's charities. As noted above, the Directors consider adopting the Charities SORP (FRS 102) requirements as the most appropriate accounting practice and presentation to fairly reflect and disclose the Company's activities.

In preparing the financial statements, the Directors have considered whether, in applying the accounting policies required by FRS 102 and the Charities SORP, the restatement of comparative items was required.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.

As noted in the Directors' Report, the financial statements have been prepared on a going concern basis.

Departure from the Format set out in the Companies Act 2014

According to Section 291 of the Companies Act 2014, the Charity must prepare, in respect of each financial year, financial statements that comply with the format set out in Schedule 3 of the Companies Act 2014. The Company has availed of Section 291(5) of the Companies Act 2014 and has prepared the financial statements under the format as set out under SORP. The Company is a public benefit entity. The Company's Directors believe that the information provided under this format better reflect the Charity's activities.

Principal Accounting Policies

The following principal accounting policies have been applied:

Incoming Resources

Income is analysed according to the activity that produced the resources as follows:

Voluntary Income
Voluntary income, which consists of monetary donations from the public, corporate, or major donors and related tax refunds, is recognised when the organisation is entitled to the resource, the receipt is virtually certain and when the amount can be measured with sufficient reliability. In monetary donations from the public, this income is recognised when the gifts are received.

Charitable activities
Grants from Governments and other large institutional donors, where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. It is accounted for when amounts receivable on grant and funding application are approved or paid. Where entitlement is not conditional on the Charity's delivery of specific performance, they are recognised when the Charity becomes unconditionally entitled to the grant.

Donated Services and Facilities
The value of donated services and gifts in-kind provided to the organisation are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the statement of financial activities, except where the gift in-kind was a fixed asset. In which case, the amount is included in the appropriate fixed asset category and depreciated over the useful economic life per the Charity's policies.

The organisation benefits greatly from the involvement and enthusiastic support of its many volunteers. Following the Charities SORP (FRS102), its volunteers' economic contribution is not recognised in the Financial Statements. Using the Volunteer Investment and Value Audit tool (VIVA) for every €1 we spend on volunteers; we get back €3.18 (2023: €2.61; 2022: €2.32; 2021: €2.27) in the value of work they do. The tool calculates volunteer value by linking volunteer roles to the cost of employing staff to perform the functions and dividing that value by the total expenditure on the volunteer program. Volunteers are supported through a group supervision process and have access to external support should the need arise.

Investment
Investment income is accounted for on a receipts basis.

Charitable Trading Activity
Incoming resources from charitable trading activity are accounted for when earned.

Restricted Income
The Company's income, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts as restricted assets. Such specified purposes are within the overall aims of the organisation.

Unrestricted Income
Apart from restricted income, other income is used by the Company to further its work and objectives. Such funds may be held to finance working capital or may be used at the discretion of the organisation for specified purposes within the organisation's aims.

Resources Expended

Resources expended are analysed between raising funds and expenditure on charitable activities. Raising funds and expenditure on charitable activities are accounted for on an accrual basis.

Charitable Activities
Expenditure on charitable activities includes all costs incurred by Belong To Youth Services in undertaking activities that further its charitable aims, including costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance Costs
Governance costs are those activities that provide governance infrastructure which allows the Charity to operate appropriately and to generate the information required for public accountability and transparency.

Raising Funds
Expenditure on raising funds includes all expenditure incurred by Belong To Youth Services for its charitable activities.

Support Costs
Expenditure which is not attributable to a single activity is apportioned between the activities supported.

Contingency Reserve Fund

The Contingency Reserve Fund is a restricted and unrestricted fund designed for ongoing projects to which the organisation is committed. Unrestricted funds are funds expended at the Directors' discretion in furtherance of the Charity's objects. If a part of an unrestricted fund is earmarked for a particular project, it may be designated as a separate fund. Still, the designation has an administrative purpose and does not legally restrict the directors to apply the fund.

Fund Accounting

Restricted Funds
Restricted funds are those donated for use in a particular area or for specific purposes restricted to that area or purpose. The restriction means that the funds can only be used for a particular purpose. Such purposes are within the overall objectives of the Charity.

Unrestricted Funds
Unrestricted funds consist of both general funds and designated funds.
- General funds are available for use at the Board's discretion in furthering any organisation's objects and have not been designated for other purposes. Such funds may help to finance working capital or capital expenditure requirements.
- Designated funds comprise unrestricted funds that the Board has, at its discretion, set aside for particular purposes. These designations have an administrative sense only and do not legally restrict the Board's discretion to apply the fund.

Going concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2025 statement of financial activities and balance sheet, the approved 2026 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impact of wars in Ukraine and Palestine, high inflation and increase in the cost of living. The Directors are satisfied that the Charity has adequate resources to continue operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

Foreign currencies

Revenues and costs arising from transactions denominated in foreign currencies are translated into Euro at the rate of the exchange rate on the date on which the transaction occurred.

Assets and liabilities denominated in foreign currencies are translated into Euro at the rate of exchange ruling on the balance sheet date. The resulting surplus or deficit are dealt with in the statement of financial activities.

Payment of Creditors

The Directors acknowledge their responsibility for ensuring compliance with the provision of the EC (Late Payment) Regulation 2002. Our policy is to agree on payment terms with all suppliers and adhere to those terms.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset resulting from a revaluation is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A reduction in the carrying amount of an asset resulting from revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves regarding that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves regarding that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Equipment	- 20%	straight line
Fixtures and Fittings	- 20%	straight line

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

Impairment

A review for impairment indicators 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 impossible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount 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.

Amortisation

Amortisation is calculated to write off the cost of an intangible asset, less its estimated residual value, over the useful life of that asset. Suppose there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset. In that case, the amortisation is revised prospectively to reflect the new estimates.

Financial instruments

Belong To Youth Services has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measures at their settlement value.

Taxation

The Revenue Commissioners have granted the Company charitable tax exemption under the provisions of Section 208 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/ Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the Company's income and property. The Charity remits significant payroll taxes and incurs high costs in irrecoverable VAT. The Charity is fully tax compliant.

The Charity is an approved body under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies" under Section 848A Taxes Consolidation Act, 1997. Therefore, income tax refunds from donations exceeding €250 per annum are included as income in the unrestricted funds.

Debtors

Debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Charity will not collect all amounts due according to the original terms of receivables. The provision is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the effective interest rates. All movements in the level of the provision required are recognised in the income and expenditure.

VAT

Where appropriate, expenditure includes irrecoverable Value-Added Tax (VAT). Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Provisions

Debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Charity will not collect all amounts due according to the original terms of receivables. The provision is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the effective interest rates. All movements in the level of the provision required are recognised in the income and expenditure.

Provisions are recognised when the entity has an obligation at the reporting date due to a past event; the entity will probably be required to transfer economic benefits in a settlement, and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the provision's amount as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of an asset's cost. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the discount's unwinding is recognised in finance costs in profit or loss in the period it arises.

Government grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the income and expenditure statement at the same rate as the depreciation on the assets to which the grants relate. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the income and expenditure statement in the same period as the related expenditure.

3. Income

		Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
3.1	DONATIONS AND LEGACIES	€	€	€	€
	Corporate donations & sponsorship	-	86,025	86,025	550,905
	Local/ community fundraising	-	146,265	146,265	127,089
	Regular & committed giving	-	22,808	22,808	20,661
	Tax refunds	-	9,487	9,487	11,198
	Direct marketing/ fundraising appeals	-	382,565	382,565	386,834
	Other	78,331	-	78,331	13,173
	Community Foundation Ireland	-	-	-	90,153
	Trusts and Foudations	18,716	165,232	183,948	51,676
	Google.org - Impact Challenge on Safety	-	-	-	102,876
		97,047	812,382	909,429	1,354,565

3.2 CHARITABLE ACTIVITIES	Restricted Funds 2025 €	Unrestricted Funds 2025 €	Total Funds 2025 €	Total Funds 2024 €
Donated goods and services	-	72,800	72,800	101799
HSE Mental Health Directorate/ National Office for Suicide Prevention - s.39 Health Act 2004	275,828	-	275,828	240,964
HSE Sexual Health	6,700		6,700	-
CDYSB/ NICDTF - LDTF Emerging Needs	48,599	-	48,599	49,365
DCEDIY - Youth Service Grant Scheme	259,779	-	259,779	246,236
DCEDIY - Youth Capital Funding Scheme	13,161	-	13,161	13,161
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Services 2023	-	-	-	52,500
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Services 2024	77,323	-	77,323	22,678
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Services 2025	27,821	-	27,821	-
Dept of Education - National Action Plan on Bullying	90,000	-	90,000	90,000
DCEDIY What Works Business Evidence Fund	-	-	-	49,999
Dept of Rural and Community Development - SSNO Scheme 2022 - 2025	90,825	-	90,825	90,825
Tusla	4,982	-	4,982	-
CYPSC	3,036	-	3,036	-
DCC 10-13 pilot	7,000	-	7,000	-
NYCI	300	-	300	-
Coimisiun na Mean	10,000	-	10,000	-
IHREC	3,600	-	3,600	14,400
	918,954	72,800	991,754	971,927

3.3 OTHER TRADING ACTIVITES	Restricted Funds 2025 €	Unrestricted Funds 2025 €	Total Funds 2025 €	Total Funds 2024 €
Training Income	-	27,390	27,390	11,597
	-	27,390	27,390	11,597

Total Funds YE 2025	1,016,001	912,572	1,928,573	2,338,089

4. Expenditure

4.1 CHARITABLE ACTIVITIES	Direct Costs €	Grant Funding of Activities €	Other Costs €	Support Costs €	2025 €	2024 €
Goal 1 - Delivering LGBTQ+ Youth Work	343,486	-	-	114,073	457,559	475,760
Goal 2 - Building Safe Spaces & Services	496,710	45,000	-	150,345	692,055	666,682
Goal 3 - Campaigning for Change	257,589	-	62,405	51,485	371,479	466,466
Goal 4 - Being Learning and Development Organisation	167,365	-	4,000	105,688	277,053	260,926
	1,265,150	45,000	66,405	421,591	1,798,146	1,869,834

4.2 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Governance costs	13,793	-	-	13,793	8,403
Board members vouched expenses	-	-	-	-	-
Legal and professional	-	-	24,207	24,207	73,665
Finance Staffing Costs	-	-	82,207	82,207	82,206
Audit and accountancy fees	24,995	-	-	24,995	4,920
	38,788	-	106,414	145,202	169,194

4.3 ANALYSIS OF SUPPORT COSTS	Cost of Raising Funds €	Goal 1 €	Goal 2 €	Goal 3 €	Goal 4 €	2025 €	2024 €
Governance costs (note 4.2)	9,409	35,890	43,088	15,451	41,364	145,202	169,194
Office premises & facilities	14,548	42,009	59,153	19,899	44,543	180,152	189,432
Information technology	4,234	22,969	30,296	10,527	8,467	76,493	71,288
Human resources	14,904	7,746	11,156	3,583	-	37,389	26,379
Miscellaneous	-	5,459	6,652	2,025	11,315	25,451	36,575
	43,095	114,073	150,345	51,485	105,689	464,687	492,868

4.4 COST OF RAISING FUNDS	2025 €	2024 €
Staff Costs	267,946	246,117
Support Costs (% 4.3 Analysis of Support Costs)	43,095	51,720
Direct Costs	108,931	106,896
Donated Goods and Services	6,395	9,731
	426,367	414,464

5. Donated Goods and Services

For the financial year 2025, in-kind donations have been recognised, measured at fair value and classified to comply with Charity SORP FRS102.

Restated In-Kind donations and services	2025	2024
Legal and Professional Fees	4,000	19,197
Campaigns and Communications	62,405	72,870
Investment in Future Income	6,395	9,732
	72,800	101,799

6. Exemption from Disclosure

The Charity has availed of no exemptions, and it has disclosed all relevant information.

7. Funds Held as Custodian Trustee on Behalf of Others

The Charity does not hold any funds or other assets by way of custodian arrangement.

8. Post Balance Sheet Events/ Events after Year End

There are no Post Balance Sheet events that significantly impact the Financial Statements.

9. Related Party Transactions

The Directors report details vouched for expenses paid to Board members.

In 2025, the total amount of vouched expenses paid to the Board members was €nil (2024: €nil). No Board member claimed expenses during the year (2024: €nil).

As well as donating their time and expertise during 2025, the Directors made unconditional donations of €3,377 (2024: €12,226) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2025 was €nil (2024: €nil).

Key management personnel made unconditional donations of €1,376 (2024: €3,335) to the Charity. There were no other related party transactions with key management personnel other than remuneration. Please see note 20 for further information.

There were no further related party transactions concerning the Charity's affairs in which the Directors or key managing employees had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2025.

10. Ex-gratia Payments

The Charity made no ex-gratia payments in 2025 and 2024.

11. Public Benefit

The Charity is a registered charity and constituted as a Public Benefit Entity.

12. Capital Commitments

The Charity had no capital commitments on the 31st December 2025 (2024: €nil).

13. Contingent Liabilities

The Charity had no contingent liabilities on the 31st December 2025 (2024: €nil).

14. Umbrella Organisations

The Charity is a member of a wide range of umbrella organisations. Membership of these umbrella organisations does not impact the operating policies adopted by the Charity in any way.

15. Taxation Clearance

Belong To complies with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" by providing its tax clearance access number to grant providers when requested.

16. Operating Leases

Expenditure on operating leases is accounted for on a straight-line basis over the length of the lease.

	2025	2024
	€	€
Payable on leases in which the commitment expires within:		
One year	-	-
Two to five years	55,000	110,000
More than five years	-	-
Total	55,000	110,000

17. Pension

The Charity operates a Defined Contribution Pension Scheme matched 3% contribution of €25,468(2024: €24,272) to employees participating in the scheme. In 2025, 26 employees participated in the scheme (2024:15). Per the provisions of the Pensions (Amendment) Act, 2002, the Charity facilitates employees in establishing a Personal Retirement Savings Account (PRSA) by way of payroll deductions.

18. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure.

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

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic life for depreciation purpose

The annual depreciation charge depends primarily on each asset's estimated useful economic life and residual value estimate. The directors regularly review the assets useful lives in light of prospective economic utilisation and the physical condition of the assets concerned. Changes in assets useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The Charity estimates the recoverable value of trade and other debtors. It uses estimates based on historical experience in determining the level of debts, which the Charity believes will not be collected. These estimates include the debtor's current credit rating, the ageing profile of the debtor, and historical experience. Any significant reduction in customers' level that default on payments or other significant improvements resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The necessary level of provision is reviewed on an ongoing basis.

19. Operating Surplus

Operating (deficit)/surplus is stated after charging:

	2025	2024
	€	€
Depreciation of tangible assets	24,517	26,979

20. Staff Costs

The average number of persons employed by the company during the year was as follows:

	2025	2024
	Number	Number
Administrative	7	7
Education and Training	3	3
Policy, Research and Communications	4	4
Youth Work	7	7
Fundraising	4	4
	25	25

The aggregate payroll costs incurred during the year were:

	2025	2024
	€	€
Wages and salaries	1,182,458	1,171,535
Social insurance costs	128,285	126,699
	1,310,743	1,298,234

Bands of Salaries	**2025**	2024
€50,000 - €60,000	0	1
€60,001 - €70,000	6	5
€70,001 - €80,000	1	1
€80,001 - €90,000	-	-
€90,001 - €100,000	1	1

Remuneration includes salaries and any benefits in kind. One (2024: 1) part-time employees would have the full-time salary equivalent of between €70,001-€80,000 in the year. These part-time employees are included in the table above.

The Company has a remuneration policy that has been agreed by the Human Resources and Remuneration subcommittee as delegated by the Board. This policy states that we seek to be competitive with our peers. As a general principle, this means the Company pitches its salaries at the median of the marketplace. A salary grading structure has been in place for several years and has been approved by the Board.

The CEO, commenced on 1st November 2015. The value of her remuneration in 2025 was €86,491 (2024: €95,897). Included in this is employer pension contributions of €2,519 (2024: €2,793). Her contract of employment does not include a performance-related award scheme or any benefit-in-kind/perquisites.

Remuneration paid to the seven members of the Senior Leadership Team (SLT), which includes the CEO, in 2025 amounted to €477,443 (2024: €480,811). Included in this figure is employer pension contributions of €13,560 (2024: €14,004). No other additional benefits are received by the SMT and contracts of employment do not include performance-related reward schemes or any benefits-in-kind/perquisites.

21. Intangible Assets

	Software Development	**Total**
	€	**€**
Cost		
At 1st January 2025 and 31st December 2025	11,364	11,364
Amortisation		
At 1st January 2025 and 31st December 2025	11,364	11,364
Carrying amount		
At 31st December 2025	-	-

	Software Development	Total
	€	€
Cost		
At 1st January 2024 and 31st December 2024	11,364	11,364
Amortisation		
At 1st January 2024 and 31st December 2024	11,364	11,364
Carrying amount		
At 31st December 2024	-	-

Intangible assets represents the costs involved in developing Belong To CRM technology product which allows the company to manage all their resources and information in one single shared secured location. The costs are being amortised over a five year period.

22. Tangible Assets

	Equipment	Fixtures and fittings	**Total**
	€	€	**€**
Cost			
At 1st January 2025	146,825	39,754	186,579
Additions	24,439	-	24,439
At 31st December 2025	171,264	39,754	211,018
Depreciation			
At 1st January 2025	97,540	30,239	127,779
Charge for the year	19,568	4,949	24,517
At 31st December 2025	117,108	35,188	152,296
Carrying amount			
At 31st December 2025	54,156	4,566	58,722

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2024	145,877	39,590	185,467
Additions	948	164	1,112
At 31st December 2024	146,825	39,754	186,579
Depreciation			
At 1st January 2024	76,161	24,639	100,800
Charge for the year	21,379	5,600	26,979
At 31st December 2024	97,540	30,239	127,779
Carrying amount			
At 31st December 2024	49,285	9,515	58,800

23. Debtors

	2025	2024
	€	€
Trade debtors	143,900	123,907
Other debtors	4,000	-
Prepayments and accrued income	46,118	48,550
	194,018	172,457

24. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	41,045	64,832
Other creditors	17,527	19,465
Tax and social insurance:		
PAYE and social welfare	62,323	31,831
Accruals	9,397	20,859
Deferred income	203,153	235,370
	333,445	372,357

Deferred Income

	2025	2024
	€	€
HSE - National Office for Suicide Prevention	-	38,971
DCYA - CPD LGBTI+ Youth Strategy	750	750
TUSLA	14,350	-
DCEDIY - LGBTI+ Funding 2024 - 2025	72,179	77,322
DCEDIY - Capital Grant	1,277	-
CFI Transhealthcare	15,025	-
CFI Toy Show Appeal 2023-2024	8,176	6,359
CFI Toy Show Appeal 2024-2025	40,000	40,000
Welsh Government Grant Youth Work	-	3,594
British Government Grant Youth Work	-	3,500
HSE Sexual Health Grant 2024-2025	-	6,700
Focus Ireland	39,356	58,174
Erasmus Grant	5,076	-
CYPSC	6,964	-
	203,153	235,370

25. Company Status

The Company is limited by guarantee not having a share capital. Under section 1180 of the Companies Act 2014, the Company is exempt from including the word 'limited' in its name. The liability of each member in the event of the Company being wound up is €1.

26. Statement of Movements on Statement of Financial Activities

	Statement of Financial Activities €
At 1st January 2025	1,243,098
Surplus for the year	(295,940)
At 31st December 2025	947,158

27. Reconciliation of Movements in Funds of The Charity

27.1 RECONCILIATON OF MOVEMENT OF FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1st January 2024	1,189,307	-	1,189,307
Movement during the financial year	53,791	-	53,791
At 31st December 2024	1,243,098	-	1,243,098
Movement during the financial year	(295,940)	-	(295,940)
At 31st December 2025	947,158	-	947,158

27.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restriced income					
Restricted	-	1,016,001	(1,798,146)	782,145	-
Unrestriced income					
Unrestricted	1,243,098	912,844	(426,639)	(782,145)	947,158
Total Funds	1,243,098	1,928,845	2,224,785	-	947,158

27.3 ANALYSIS OF NET ASSETS BY FUND	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted	30,807	203,153	(222,791)	11,169
Unrestricted	28,142	1,017,021	(109,174)	935,989
	58,949	1,220,174	331,965	947,158

28. Grant Recipients

The Mental Health Directorate/ National Office for Suicide Prevention in the HSE provides funding on an annual basis to Belong To Youth Services to operate a small grants scheme to support the establishment and ongoing running of LGBTI+ youth groups across the country.

Prospective fundees are invited to make an application for funding annually setting out their priorities for the year and how they align to the published criteria for the fund. Applications are reviewed against these criteria and are awarded in line with the overall funding available for disbursement and the points awarded to each application. The scheme is open to all members of Belong To's National Network of LGBTI+ youth groups.

In 2025 the total amount of funding disbursed through the scheme was €40,000 (2024: €45,000). The recipients of funding in were:

Grant Recipients	**2025**	2024
	€	€
Crosscare (Bray Youth Services)	2,250	2,250
Youth Work Ireland Cork	8,000	8,000
Crosscare (East Wicklow Youth Services)	2,400	2,446
Donegal Youth Service CLG	8,000	8,000
Ferns Diocesan Youth Service (FDYS)	3,546	4,000
Kerry Diocesan Youth Service (KDYS)	4,790	4,790
Kildare Youth Services Ltd.	-	5,000
North Connaught Youth Services	2,190	2,190
Red Ribbon Project Limited T/A GOSHH	4,600	4,600
Youth Work Ireland Tipperary	2,724	2,724
Galway Youth Regional Youth Federation	-	1,000
Dun Laoghaire Youth Service	1,500	-
	40,000	45,000

29. Financial Instruments

The carrying amount for each category of financial instruments is as follows:

	2025	2024
	€	€
Financial assets measured at amortised cost		
Financial liabilities measured at amortised cost		
Trade creditors	(41,045)	(64,026)
Other creditors	(292,400)	(308,331)
	(333,445)	(372,357)

30. Prior Year Adjustment

The accounts have been restated to incorporate the impact of an overstatement of in-kind services received in relation to Campaigns and Communications. The change has resulted in zero net impact on the surplus for the year.

Prior Year In-Kind donations and services prior to restatement.

	2025	2024
In-Kind donations and services		
Legal and Professional Fees	4,000	19,197
Campaigns and Communications	62,405	162,870
Investment in Future Income	6,395	9,732
	72,800	191,799

Upon review by the directors it was discovered that the in-kind donated goods and services were overstated in the year ended 31st December 2024 by €90,000. The income and expenditure accounts have been amended to ensure consistency with current year presentation by reducing both income and expenditure by €90,000. The prior year adjustment had a zero effect on the surplus at 31st December 2024.

31. State Funding Income and Expenditure

Name of Grantor	Health Service Executive - Mental Health Directorate	City of Dublin Youth Services Board (CDYSB)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Education and Skills	Dept. Rural and Community Development (administered by Pobal)	Tusla	CYPSC	DCC	Coimisúin na Méan	Irish Human Rights and Equality Commission	Revenue Refund Scheme
Funding Stream	Youth Work	LDTF Emerging Needs	Youth Service Grant Scheme	Youth Capital Funding Scheme	Youth Capital Funding Scheme	Scheme A: Supporting Community Services for LGBTI+ Persons 2023	Scheme A: Supporting Community Services for LGBTI+ Persons 2024	National Action Plan on Bullying	SSNO 2022-2025	Tusla Family Support	CYPSC Family Support	DCC Criunniu na nÓG 10-13 yo service	Sponsorship Scheme	Human Rights and Equality Grants Scheme	Tax and VAT Refunds from Revenue
Income YE 2025	236,857	48,599	259,779	13,161	12,500		100,000	90,000	90,825	19,332	10,000	7,000	10,000	3,600	9,487
Deferred Income from 2024 C/F	38,971					77,322									
Less Deferred Income to 2026					(12,500)		(72,178)			(14,350)	(6,964)				
Capital Grant															
Amortisation of Capital Grant															
Total Income YE 2025	275,828	48,599	259,779	13,161	-	77,322	27,822	90,000	90,825	4,982	3,036	7,000	10,000	3,600	9,487

Capital Grant

Note: This expenditure is recognised on the balance sheet as it is a capital expenditure

Expenditure

Salary	128,543	45,066	209,193			51,240	17,400	33,562	90,825							
Program Costs	99,568	1,007	9,200			26,082	9,385	26,032		4,982	3,036	7,000	10,000	3,600	9,487	
Rent and Rates	9,838	1,175	8,500					4,350								
Telephone	1,520		936					987								
Motor and Travel	1,816		2,550				1,037	434								
Light and Heat	1,601	684	2,050					1,150								
Print, Post and Stationery	2,422		2,564					1,450								
ICT Management	9,823	667	5,500					10,527								
Professional Fees	4,540		5,000					2,950								
Staff Training and Development	4,541		2,600					2,250								
Communications	3,784							3,130								
Insurance	2,556		4,500					2,137								
Repairs and Maintenance	1,686							1,018								

Bank Charges and Interest	265		200					23							
Depreciation				13,161											
Governace and Board Expenditure	1,661		3,552												
Audit and Accountancy	898		1,434												
Conference			500												
Membership and Subscriptions															
General Expenses	766		1,500												
Total Expenditure	275,828	48,599	259,779	13,161	-	77,322	27,822	90,000	90,825	4,982	3,036	7,000	10,000	3,600	9,487
Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

32. Ethical Standard - provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements. We also use our auditors to provide tax advice and to represent us, as necessary, at tax tribunals.

33. Controlling Party

The Directors are the controlling party of the Company.

34 Lobbying and Political Donations

The Charity did not make any political donations during 2024, and as a result, no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, the Charity records all lobbying activity and communications with Designated Public Officials (DPOs). The Charity has made the returns and submissions required by the Act.

36. Approval of Financial Statements

The Board of Directors approved these financial statements for issue on .

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY ACCOUNTS.

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2025

	2025	2024
	€	€
Income		
DCEDIY (Youth Service Grant Scheme)	271,002	246,236
DECDIY (LGBTI+ Youth Strategy)	105,144	125,177
DECDIY - Transfer to capital grant	(11,223)	-
Amoritisation Youth Capital Funding Scheme Grants	13,161	13,161
HSE - Sexual Health	6,700	-
CDYSB/ NICDTF - LDTF Emerging Needs	48,599	49,365
TUSLA	4,982	-
CYPSC	3,036	-
Dept of Education-National Action Plan on Bullying	90,000	90,000
DRCD - SSNO Scheme 2022-2025	90,825	90,825
HSE Mental Health Directorate/NOSP - s.39 HA 2004	275,828	240,964
IHREC	3,600	14,400
NYCI	300	-
Donations and Legacies	864,341	1,264,412
Community Foundation of Ireland	3,006	90,153
Training Income	27,390	11,597
Dublin City Council	7,000	-
Donated Goods and Services	72,800	101,799
UK Grants	22,466	-
Trans Equality Together	18,716	-
Other Goverment Grants	10,000	-
Other Income Non Restricted	900	-
	1,928,573	2,338,089
Expenditure		
Wages and salaries	1,182,458	1,171,535
Employer's PRSI contributions	128,285	126,699
Advertising and communications	107,132	93,917
Programme costs	341,869	365,405
Investment in future income	115,806	116,628
Printing and Publications	9,949	15,884
Rent payable	53,721	62,186
Insurance	20,694	16,486
Light and heat	10,789	11,126
Cleaning	6,240	6,550
Repairs and maintenance	2,164	6,087
Professional Fees	16,879	31,628
Volunteer Expenses	3,035	1,304
Telephone	15,525	11,036
Computer and website costs	89,677	71,288
Postage & Stationery	3,803	10,534
Staff Training & Recruitment	21,592	26,377
Travel and subsistence expenses	9,429	7,427
Conference	2,775	613
Legal and professional	-	34,226
Accountancy fees	18,845	27,008

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2025

	2025	2024
	€	€
Auditors remuneration	6,150	4,920
Bank charges	2,092	1,516
Subscriptions	6,590	3,894
Bad debts	-	18,690
General expenses	11,805	5,951
Governance and Board Expenditure	12,692	8,404
Depreciation of tangible assets	24,517	26,979
	(2,224,513)	(2,284,298)
Operating (deficit)/surplus	(295,940)	53,791