
GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

CONTENTS

| | Page |
|-----------------------------------|---------|
| Directors and Other Information | 3 - 4 |
| Directors' Report | 5 - 22 |
| Independent Auditors' Report | 23 - 25 |
| Statement of Financial Activities | 26 |
| Balance Sheet | 27 |
| Statement of Cash Flows | 28 |
| Notes to the Financial Statements | 29 - 38 |

DIRECTORS AND OTHER INFORMATION
FOR THE YEAR 31 DECEMBER 2024

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD
COMPANY INFORMATION

Directors

Áine Kerr, Chairperson (Appointed Chairperson 28 May 2024)
Norah Burns
Jennifer Gannon
Ali Khan
Lydia Mendes (Gratis)
Adam Peerbux
Aoife Prendergast
Vincent Teo
Anna-Marie Turley
Shane Bergin
Orla Leahy (Appointed on 29 February 2024 and resigned on 19 May 2025)
Eugene Farrelly (Appointed 8 November 2024)
John Cunningham (Term completed 15 May 2024)
Pauric Dempsey (Term completed on 28 February 2024)
Samantha Briody (Term completed on 28 February 2024)
Emily Ann Whelton (Resigned on 7 November 2024)

Honorary Patron

President of Ireland

Chief Executive Office

Avril Ryan

Charity Regulatory Authority number

20020903

Charity Registration number

CHY8482

Company number

251020

Secretary

Alex Davis

**DIRECTORS AND OTHER INFORMATION
FOR THE YEAR 31 DECEMBER 2024**

Principal office

Ratra House
North Road
Phoenix Park
Dublin 8

Principal place of business

Ratra House
North Road
Phoenix Park
Dublin 8

Independent auditors

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4

Bankers

Bank of Ireland
Lower Baggot Street
Dublin 2

Solicitors

A&L Goodbody
3 Dublin Landings
North Wall Quay
International Financial Services Centre
Dublin 1
D01 C4E0

**DIRECTORS' REPORT
FOR THE YEAR 31 DECEMBER 2024**

The Directors ("Council") of Gaisce - Gradam an Uachtaráin - The President's Award (henceforth Gaisce - The President's Award, or Gaisce) submits herewith its report and audited financial statements for the year ended 31 December 2024.

Section (1): Chairperson's and CEO's Statements

Chairperson's Statement

On behalf of the Council of Gaisce - The President's Award, I am pleased to present the 2024 report.

"Spark change and inspire hope," concluded the speech of President Michael D Higgins at the Gaisce Gold Award ceremony in Áras an Uachtaráin in November 2024.

His audience was 73 young people from across Ireland, representing disability groups, youth groups, migrant groups, LGBTQ+ groups, schools and community-based organisations that Gaisce works with every day.

President Higgins reminded us on that day of the importance of the Raymond Williams quote: "Be the arrow, not the target". To be active and not passive when it comes to moments of challenge and change. To lead the change, you want to see in the world around you, rather than assume others will chart that course.

This beloved quote of President Higgins will now form the basis of a 2025 call to action for people - of all ages - to undertake a challenge to mark the 40th anniversary of Gaisce. It comes also as we enter the final mile of President Higgins' second term in office.

And so as we prepare for a final year of activities with President Higgins as our patron, I would like to thank Mr Higgins and his wife Sabina Higgins for their constant support and empowerment of young people, helping them realise the meaning of active purposeful citizenship on the island of Ireland today.

The President's "Be the Arrow" refrain serves as a reminder that in a world of constant change and disruption, Gaisce is a stabilising force for good in the lives of our young people in all of their individual diversity and brilliance.

I consider myself fortunate to have met many Gaisce awardees from across our rural and urban school ecosystem, from youth justice programmes, from traveller communities, and so many extraordinary young people with the most complex learning needs. Each of them has received awards in recognition of their skills, strengths, persistence and resilience. Each of them are equal and extraordinary awardees of Bronze, Silver and Gold awards.

None of this would be possible without our patron President Higgins and his team at Áras an Uachtaráin, the team at the Department of Children, Equality, Disability, Integration and Youth led by Minister Roderic O'Gorman, the Gaisce CEO Avril Ryan and her entire team across the country, our ambassadors, PALs and volunteers, our Council members new, current and those whose terms have recently come to an end, in addition to the parents and guardians of our young people who have helped them realise a springboard opportunity that can propel them to greater levels of confidence, self-actualisation, social impact.

We look forward to engaging with candidates contesting an election to become the 10th president of Ireland in November 2025 and connecting them with a new strategic vision for Gaisce spanning 2026 - 2030.

At a time when Ireland boasts the youngest population in Europe, I believe Gaisce can be at the forefront of efforts to make Ireland the best country in the world to be a young person.

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

In 2025 and beyond, Gaisce will continue to serve our young people with an innate sense of purpose and ambition for them, while copper fastening our commitment to the highest standards of excellence.



Áine Kerr, Chairperson

CEO's Statement

In 2024, Gaisce – The President's Award continued to transform the lives of young people through our nationally and internationally recognised non-formal education award under our youth development framework.

Our programme's emphasis on self-directed, non-competitive goal setting fosters confidence and a can-do attitude, building self-belief and ensuring that young individuals aged 14 to 25 are equipped to navigate life's opportunities and challenges. Now more than ever, the Award opens doors to possibility—delivering positive youth development outcomes, recognising achievements beyond the classroom, and providing young people with the tools and experiences to thrive in education, careers, and life.

Collaboration remains at the heart of Gaisce's success. Through strong partnerships across diverse youth settings, the Gaisce Awards provide young people with transformative opportunities, broadening their horizons and changing lives. We extend our deepest gratitude to the many partner organisations that believe in young people and in the power of working together to help young people discover their own potential.

Our work in 2024 was guided by the organisation's Strategic Plan 2022-2025, which is built on three key pillars: Build on Achievement, Tell Our Story and Excellence in What We Do. I am pleased to report that our 2024 work plan delivered and exceeded expectations across all strategic pillars. 2024 Strategic Achievements included:

- Establishment of Gaisce's Youth Ambassador Programme in November 2024. This dynamic group of 12 Awardees provides invaluable insights into the impact of Gaisce, serving as advocates for young people nationwide. More importantly, they embody the Award's spirit, ensuring that young people from all backgrounds can see themselves reflected in Gaisce through the voices and experiences of our Ambassadors.
- One of the standout moments of 2024 was recognising our President's Award Leaders (PALs). Our PAL Appreciation Awards in Farmleigh celebrated the dedication of 24 PALs, who received civic merit awards for their outstanding contributions. This event was further amplified by our inaugural PAL Appreciation Month, during which we shared and celebrated the inspiring stories of the more than 1,300 PALs who deliver the Gaisce Awards. Their dedication to supporting young people in reaching their potential is invaluable, and without their efforts, the Gaisce programme would not be the success it is today.
- The highest participation in the Award was achieved, with almost 27,000 young people starting out on their Gaisce Awards at all levels, demonstrating continued growth and access being realised.
- More young people accessed the programme with the support of our Gaisce SUAS Bursaries, benefiting 2,015 young people from 87 Gaisce Award Partners, reducing barriers to participation in DEIS schools, disability services, youth services, youth justice services, and more.
- Heightened collaboration with our partners in The Duke of Edinburgh's Award on the Joint Award Initiative, ensuring that more young people know they can choose a Gaisce Award in Northern Ireland. In 2024, we celebrated 25 years of this partnership with events in Hillsborough, Armagh, and Belfast.
- We continued to expand our digital platforms and enhance both virtual and in-person engagement, increasing our reach and improving efficiencies. Additionally, Gaisce strengthened its commitment to inclusivity and diversity by amplifying youth-led stories and visual resources across our communications platforms, ensuring the Award's benefits resonate with a broad spectrum of stakeholders.
- Other groundbreaking projects and activities that have amplified and increased Award participation include: Breath of Fresh Eire and Outreach, a creative project with Oberstown and Balbriggan Garda station; Direct registration fee support to Youth Diversion Projects by the Department of Justice; Award activity through poetry in Mountjoy Prison, in partnership with Poetry Ireland; Expansion of Approved Adventure Journey Providers, supporting quality Adventure Journey delivery for PALs; Development of the Gaisce Learning Hub, providing resources and learning for PALs in one space; Expansion of Gaisce implementation teams in prisons, in partnership with the Irish Prison Service; The many local and national ceremonies and campaigns including the Gold Award Ceremony in Áras an Uachtaráin and Lá Gaisce which gets everyone involved in Gaisce doing something special to celebrate the Awards.

**DIRECTORS' REPORT
FOR THE YEAR 31 DECEMBER 2024**

I would like to extend my sincere gratitude to the current members of the Gaisce Council, whose generosity, expertise, and commitment continue to drive our mission forward. I also want to commend the Gaisce Team for their dedication, innovation, and passion in fostering a collaborative and dynamic organisational culture that delivers our mission, vision, and values.

2025 marks a significant milestone—Gaisce's 40th Anniversary—as well as the final year of President Michael D. Higgins' tenure in office. President Higgins and Sabina have been unwavering champions of Gaisce and its participants and Awardees since 2011, and their legacy of support for young people will be remembered and cherished for years to come.

I look forward to celebrating 40 years of Gaisce in 2025 with as many people as possible to continue advancing our mission of transforming young people's lives.



Avril Ryan
Chief Executive Officer

Section (2): Summary of the Organisation's Purpose, Activities and Values

Gaisce's mission is 'to provide a positive youth development programme that encourages and guides young people so that their innate talents and abilities, sense of citizenship and social agency can be fully realised' and our vision is 'an Ireland where young people dream big and fulfil their potential'.

Gaisce - The President's Award was founded in 1985 with the aim of establishing and administering a system of non-competitive Awards for all young people in Ireland, ensuring equality of access and participation, in recognition of personal achievement within their leisure time. It is Ireland's national youth award and the highest recognition of a young person's initiative, achievement, and voluntary contribution. Most importantly, Gaisce has stood the test of time and participation has been proven to enhance the development of vital social and emotional competences, including confidence, resilience, and empathy. These competencies are recognised as central, not only to making positive life choices and employability, but to fulfilling potential and flourishing. Gaisce has a unique position in Ireland and continues to encourage young people, in the pursuit of their Award, to consider and question the world around them and the role they can play in creating a more just and equal society.

The programme is open to young people aged between 14 and 25 years of age. Participation involves young people setting and achieving goals across three challenge areas - personal skill, community involvement, physical recreation and undertaking a team adventure challenge. There are three levels of Award: Bronze, Silver, and Gold. At Gold level, an additional residential challenge is required.

Participants are supported through their Gaisce journey by their President's Award Leader (PAL), an adult mentor who supports, guides, and encourages a young person through their Award. Gaisce provides training and support to PALs to deliver Gaisce directly to young people they work or volunteer with. As a result of having a trained PAL, organisations become Gaisce Award Partners (GAPs). In addition to responding to requests to become a PAL or Gaisce Award Partner, towards ensuring the programme is accessible to as many young people as possible, Gaisce takes a proactive approach to recruiting new PALs and Gaisce Award Partners.

The current Gaisce Strategic Plan runs to the end of 2025. It places a renewed focus on diversity and inclusion, particularly in the context of the Sustainable Development Goals. The process of developing a new Strategic Plan for 2026-2030 has commenced and will be officially launched in early 2026. The preparation of the new Strategic Plan coincides with Gaisce's 40th anniversary year in 2025.

Gaisce's core values are: Empowerment; Inclusion and Equality; Respect; and Excellence. The organisation has developed a 'values proposition' which sets out: the meaning of each value as it pertains to Gaisce; what the organisation aims to achieve with respect to each value; the approach to work to ensure alignment with each value; and a statement of practice, outlining how practice and behaviour reflects each value.

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

Gaisce's impact is in the personal development of the many hundreds of thousands of young people that have participated in the programme since its inception in 1985, their impact on and in the communities and societies in which they live, and in the commitment and endeavour of the many thousands of President's Award Leaders and others who support and encourage young people to pursue and achieve a President's Award.

To date, more than 520,000 young people have registered for Gaisce and over 274,000 young people have achieved a Gaisce Award.

Section (3): Achievements & Performance

The long-term goal of the organisation is to create an environment where young people dream big and fulfil their potential and that every young person regardless of circumstance has an opportunity to undertake and complete their Gaisce Awards. For Gaisce, increasing positive impact is just as important as increasing participation.

Our objectives are guided and informed by the organisation's Strategic Plan 2022-2025 under three strategic pillars 1. Build on Achievement 2. Tell Our Story 3. Excellence in What We Do. Our annual workplans are developed to direct and focus the work of the organisation to deliver upon this strategy. Gaisce's work plan for 2024 delivered and exceeded on all aspects of our Strategic Plan pillars. Highlights against our objectives included:

PILLAR 1 – BUILD ON ACHIEVEMENT

Equality of Access:

- Gaisce SUAS Bursary Fund: The Bursary Fund was divided into two strands: Uplift (funded by the Department of Children, Equality, Disability, Integration and Youth) and Youth Justice (funded by a private philanthropic supporter). A total of €83,960 in Bursary funding was given out in 2024, of which Uplift made up €50,235 and the Youth Justice fund made up €33,725. 2,015 young people from 86 Gaisce Award Partners directly benefitted from the bursaries.
- Gaisce Bronze, Silver and Gold Awards were presented to young people representing a diverse range of participants, including from Schools, Third Level, Prison, Probation, Youth Diversion, Youth Services, Disability, the LGBTQ+ community, young Traveller's and the Migrant community.
- Creation of a bespoke video featuring young people from Independent Youth Diversion groups undertaking their adventure journey for their Gaisce Gold Award.
- Speaking slot and presentation at the Annual Youth Diversion Conference, with young people from Youth Diversion having a central, leading role.
- Creation of a video featuring young people currently in custody, talking about the benefit of doing a Gaisce Award in custody.
- Development of a fully integrated Irish language website.
- Development of a range of Irish language communications access supports.
- Youth Justice Partnership with registration support now available to 26 Youth Diversion Projects (increased from 12 in 2023).

Responsible Citizenship:

- Think Global Act Local: Global Citizenship through the Gaisce Award; a standalone event as part of Gaisce's programme on global citizenship education promotion. 32 people attended the event from 7 countries.
- Gold Residential: A residential event for Gaisce Gold Award participants, with a Global Citizenship theme. 17 young people attended the event, which took place over two weekends in Galway and Dublin.
- A series of Global Citizenship themed activities undertaken by participants that grouped the SDGs into People, Planet, Prosperity, Peace and Partnership.
- Community involvement activities undertaken by participants, amounting to over 347,000 hours of volunteering in communities.

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

Working in Partnership:

- Collaborating and participating in events celebrating the 25th anniversary of the Joint Award initiative with The Duke of Edinburgh's Award Northern Ireland including a reception at Hillsborough Castle with The Duke of Edinburgh, along with joint award ceremonies and shared learning sessions with young people and adult Leaders.
- Learning exchange with The Duke of Edinburgh's International Award Finland – Gaisce staff and Gaisce PAL visits to Helsinki via Erasmus; visit by team from The Duke of Edinburgh's International Award Finland to Dublin.
- Partnerships with Approved Adventure Journey Providers, Challenge Partners and Gaisce Award Partners (GAPs) who support all our PALs and participants.
- Partnership with Irish Prison Service through the National Steering Committee for the Award in Custody.
- Climate Charter staff training with NYCI as a partner with the Future Generations consortium.
- Strategic partnerships to enhance Award delivery and awareness, including parkrun, Dual Awards (Scouting Ireland, Irish Girl Guides, Catholic Guides of Ireland), Tusla Child and Youth Participation Awards, NYCI/Climate Justice.
- Campaign partnership with the Thomas F. Meagher Foundation for 'Flag Day'.

PILLAR 2 - TELL OUR STORY

- 'Breath of Fresh Eire' a creative project with artist Joe Caslin and young people from Oberstown undertaking Gaisce Awards was a collaboration between Gaisce, Oberstown Children Detention Campus and An Garda Síochána Balbriggan. The launch was featured on RTE News, and accompanying impact videos delivered 22,383 views across social media channels.
- Gaisce Gold Award Ceremony in Áras an Uachtaráin, with 73 young people receiving their Award from President Michael D. Higgins. The impact video on event delivered 3,629 views across social media channels.
- Public Affairs campaign – briefing meetings and information on the Award and its impact and reach were organised with relevant TDs and Senators to foster and build relationships and to inform programme for government and manifesto plans.
- Lá Gaisce, our day of celebration of all things Gaisce, delivered 53,497 impressions across Gaisce social media channels, and included a national radio interview with a listenership of 221,000 (Drivetime, RTE Radio One)
- Maith Thú social media campaign celebrating Award completions during the months of May and June, delivering 7,571 video views across social media platforms.
- Youth Diversion video campaign to inspire was launched featuring young people from Independent Youth Diversion projects undertaking their Gaisce Gold Adventure Journey.
- Conferences and Seminar participation (national and international).
- Gaisce feature in the Thomas F. Meagher Foundation Irish Independent Flag Day supplement with a double page spread in Ireland's largest daily newspaper centred around the theme of Agents of Change. Editorial piece also featured on independent.ie (15m+site visits)

PILLAR 3 – EXCELLENCE IN WHAT WE DO

Participants:

- Establishment of first Gaisce Youth Ambassador Panel, with 12 young people from all over Ireland, representing a diverse range of backgrounds and experiences as an advisory panel to inform our work and advocates to encourage other young people to participate.
- Award Ceremonies – the Gaisce Gold Award Ceremony (July); award ceremonies in Gaisce HQ and around the country (including Joint Award Initiative presentations in Northern Ireland)
- Going for Gold, Gold Award Meet Ups and Gold Portfolio bespoke support events for 100 Gaisce Gold participants.
- Defence Forces Challenge, with 28 Gaisce Bronze and Silver Award participants undertaking a four-day challenge hosted by the Defence Forces.

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

- Approved Adventure Journey Providers initiative fully rolled out with 22 Providers signing up to it from both the public and private sector. Half of these providers were also involved in the Adventure Journey Webinar with PALs in September 2023 and get tailored advice to individual PALs.
- The completion rate in 2024 was 58.4%.

PALs:

- PAL Recognition Awards held in Farmleigh, honouring **24** President's Award Leaders who have been active for five years, have recently retired or have mentored Gold Awardees in 2024.
- There were **16** PAL Training sessions (**386** new PALs trained with more than **1300** PALs supported by Gaisce staff).
- New annual PAL survey gathering feedback on the Award delivery was issued, with **153** respondents.
- Enhanced Learning Hub resources and courses for PALs were delivered.
- Adventure Journey Workshop for PALs – **63** PALs registered for this event
- New Challenge Partner Showcase for PALs and participants – **111** registered for this event.
- Quarterly PAL Ezines - keeping the network of President's Award Leaders up to date on Gaisce news, events and opportunities. Circulated to all active PALs, with a combined reach of **14,882**.

Governance:

- All Council meetings and subcommittee meetings were convened.
- Maintained full compliance with the Charities Governance Code. The Compliance Record was approved by the Council in June 2024 and was reported on in Gaisce's annual report to the Charities Regulator and on www.gaisce.ie
- 5 Council meetings, 1 AGM and sub-committee meetings delivered prior to each Council meeting.
- New Chair appointed through the public appointments process.
- Risk Management Framework in operation.
- Appointment of a dedicated Equality, Diversity and Inclusion Committee with responsibility for implementation of the Public Sector Equality and Human Rights Duty.
- 2024 Impact Report delivered and published.
- Charities Institute Awards nomination – Employer Excellence Award (October 2024)
- Gaisce is a full member of the Charities Institute of Ireland (Cii), a representative body focused on enabling best practice, raising standards and promoting transparency. The Cii awarded Gaisce with the Triple Lock status for upholding the highest standards in transparent reporting, ethical fundraising and strong governance structures.
- The Charity has complied with all relevant legal and regulatory requirements. Last year Gaisce submitted all necessary returns to the Charities Regulator and the Companies Office on time. As required under the Regulation of Lobbying Act 2015, Gaisce records all lobbying activities and made all returns required by the Act in 2024.

Registrations:

26,737 young people registered for Gaisce Awards in 2024, this is a **6.2%** increase on registrations compared to 2023 and the highest number of registrations in the history of the Award. Registrations for Bronze Awards were **24,298 (+4%)**, Silver Awards were **2,122 (+3%)**, Gold Awards were **317 (+64%)**.

Key registration trends: Schools increased by **6%** to **20,195**; Uniform Organisations increased by **105%** to **396**; Disability services increased by **2%** (**38**). Gaisce is now in **62%** of DEIS schools, an increase of **7%** to **4,732**. The retention rate of Gaisce Award Partners (GAPs) in 2024 was **87%** (organisations that delivered the award in 2023 and maintained their award delivery in 2024).

Completions:

15,621 completions across all Awards were achieved in 2024, this is a **5%** increase on 2023 and is the highest completion rate in the history of the Awards. Completions for Bronze Awards were **14,714 (+4%)**, Silver Awards were **836 (23%)**, Gold Awards were **71 (+238%)**.

The Awards completed include 130 Gaisce Awards achieved by young people in Northern Ireland through the Joint Award Initiative partnership with The Duke of Edinburgh's Award.

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

Key completions trends to note: School and School DEIS make up **94%** of all completions. School completions increased by **3%** to 11,797; school DEIS increased by **15%** to **2,944** and Youth Services increased by **59%** to **110**.

Gaisce Award Partners and President's Award Leaders (PALs):

Gaisce's aim is to ensure young people, wherever they are and whatever their circumstances, can take up the President's Challenge and pursue a Gaisce Award. For that to happen, Gaisce must ensure sufficient 'access points' to the Award i.e., organisations that deliver Gaisce. The primary focus of Gaisce's work, therefore, is supporting President's Award Leaders, recruiting new Gaisce Award Partners and President's Award Leaders, and promoting the Award to potential participants.

A total of **792** GAPs had Gaisce registrations in 2024, an increase of **16**. **601** GAPs had completions in 2024, an increase of **10**.

President's Award Leaders are the heart of Gaisce, and we are indebted to the 1,301 PALs who supported young people through their Gaisce journey in 2024. Throughout 2024, 386 new PALs were trained during 16 training sessions. In September 2024 a new PAL Pack was sent to 3,716 PALs.

Gaisce takes every opportunity to recognise PALs, ensuring they are thanked in all communications.

A digital Christmas Card was sent to all PALs. 71 PALs who have been active for five years or more received a Civic Merit Award and certificate, with 24 of these presented in person at the PAL Recognition Awards in Farmleigh House.

Specialist Projects, including Diversity and Inclusion:

Gaisce SUAS Bursary Fund:

The Gaisce SUAS Bursary Fund is aimed at increasing participation and access opportunities for young people who are experiencing marginalisation or who are living in difficult circumstances by reducing barriers to the Gaisce Award programme. A total bursary fund of €84,000 was divided into **Uplift**, with support from the Department of Children, Equality, Disability, Integration and Youth, and **Youth Justice**, with support from a private philanthropic supporter.

Uplift Fund: 56 organisations received bursary (Schools – 16; DEIS schools – 33; Special schools – 2; Disability Services – 4; Youth Service – 1). Total grants awarded were **€50,235**.

Youth Justice Bursary Fund: 30 organisations received bursary (Youth Diversion Projects – 13; Youth Probation Projects – 6; Oberstown Youth Detention centres – 1; IPS – 2; other Youth Justice related projects – 9). Total grants awarded was **€33,725**.

A promotional video was created to promote the launch of Gaisce SUAS, showcasing the stories of four organisations that previously received bursary support from Gaisce.

Gaisce Youth Ambassador Panel:

Establishing a Gaisce Youth Ambassador group has been a long-term objective of the organisation, and in 2024 Gaisce engaged in a recruitment campaign to join the first ever Gaisce Youth Ambassador Panel.

The group of 12 young people who make up the panel represent a cross-section of Gaisce participants and awardees, with members coming from all over Ireland and representing a diverse range of backgrounds and experiences.

Starting 2024 and running throughout 2025, the Panel will avail of valuable learning and leadership opportunities from Gaisce. In turn, Gaisce will gain valuable advocacy and insights from the group. In addition, members of the Youth Ambassador Panel will represent Gaisce at public events and use social media to capture and promote their experiences.

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

Since its inception, the group has taken part in workshops and seminars around themes of Global Citizenship, Leadership, Diversity and Inclusion and Personal Development.

Breath of Fresh Éire:

Breath of Fresh Éire was an exciting collaboration between Gaisce, Oberstown Children Detention Campus and An Garda Síochána Balbriggan. The collaboration consisted of three separate art projects: Life's Patterns, Breath of Fresh Éire and Outreach. It aimed to foster a sense of understanding and connection and promote collaboration between the young people from Oberstown and the community Gardaí in Balbriggan, with the two groups working together to create the art pieces through a series of workshops led by the artist Joe Caslin as part of their Gaisce Award.

Creating a common ground between the Balbriggan Gardaí and the young people in Oberstown was an essential factor in the success of the collaboration. A Gaisce team member, using the Narrative 4 Story Exchange process which employs storytelling as a basis to create empathy, worked closely with both groups to empower the participants and to empathise with each other.

Gaisce produced an impact video telling the story of the collaboration, which was premiered on the day of the launch and shared across all partner channels. A number of shorter social media versions of the video were also created and were seeded out on Gaisce's channels. RTE News covered the launch, with news pieces featuring in both the One O'Clock and Six One news bulletins, as well as on RTE Online.

Think Global Act Local:

Think Global, Act Local: Global Citizenship through the Gaisce Award was a standalone event as part of Gaisce's programme on global citizenship education promotion, supported by funding from Irish Aid. The purpose of the event was to build PALs knowledge and awareness around global citizenship and GCE; to facilitate meaningful discussion around global citizenship education opportunities, challenges and benefits; and to demonstrate Gaisce's initiatives to support global citizenship with the Award.

The event invited PALs, international partners, and Gaisce partners to hear key contributions from influential voices in the global citizenship space, featuring a range of case studies, highlighting how young people and PALs have engaged in topics around global citizenship via their Gaisce Award or international award.

The main speaker for the event was Oisín Coughlan, CEO of Friends of the Earth. Oisín spoke about his experience with global citizenship and the climate and environmental justice movement. He also spoke about the importance and power of youth empowerment and action around global issues. The group also heard from case studies from Lourdes Youth & Community Services (LYCS) and Global Youth Mobilisation Project and took part in a discussion session.

32 attendees from 7 countries took part in the *Think Global, Act Local* event, and Gaisce received very positive feedback from attendees.

Lá Gaisce:

Lá Gaisce takes place every October, and is a day to celebrate all things Gaisce, where participants, PALs and GAPs are encouraged to host award ceremonies, do their Gaisce challenges and wear their Gaisce pin with pride. Once again Lá Gaisce took over the social media landscape, trending at #1 on Twitter (X), with numerous TDs and Senators sharing their support. PALs and participants up and down the country shared their images, messages and videos on socials throughout the day.

This year we introduced a new feature, the Gaisce Gatecrash, where the Gaisce team 'gatecrashed' a Gaisce Award ceremony taking place at a school and surprised the awardees with Gaisce goodies and a motivating speech from Avril Ryan.

A highlight of the day was the primetime interview with Avril Ryan on RTE Radio 1's Drivetime Show.

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

Gaisce Gold Residential:

Gaisce hosted a Global Citizenship themed Gold Residential event over 4 nights and 5 days hosted by the University of Galway and at Gaisce's headquarters in Ratra House. The event was attended by 17 Gold Award participants.

Over the two weekends, the Gaisce Gold Participants heard from experts in the Global Citizenship field, went head-to-head in a Global Citizenship debate and engaged in a series of workshops and team projects. One of the most vital parts of the Residential project is to allow Gold Participants to connect with other Gold Participants across Ireland.

The group was addressed by speakers including Stephen Ucembe of Tearfund, a community worker from Kenya and Chris Nolan, an Environmental Youth Worker based in Galway. The participants also engaged in a workshop led by Eimear Manning, of the National Youth Council of Ireland (NYCI). In Dublin, the group was joined by four young people from KARE, an organisation that provides community-based support to young people with intellectual disabilities. The four were supported to achieve their certificate of completion for their Gold Residential.

Gaisce and Youth Diversion:

Gaisce undertook two key public-facing projects as part of our work with the Youth Diversion sector.

Gaisce produced a video featuring three young people from independent Youth Diversion Projects (KEEP and CLAY). The video featured the young people experiencing their Adventure Journey in Achill and its surrounds in Co. Mayo as part of their Gaisce Gold Award. The purpose of the video was to highlight the value of doing the Gaisce Award to the Youth Diversion sector and the positive impact doing the Award has on young people, and encourage more groups and young people to get involved.

Two versions of the video were produced; one featuring the identities of the young people which was to be used for internal purposes; and one where their identities were protected, demonstrating a commitment by Gaisce to ensuring due care and protection of the young people involved.

Gaisce was also invited to present at the annual National Youth Diversion Conference; an indication of the impact that the programme has had on the sector. Placing the youth voice at the centre of the presentation was essential, and two of the young people featured in the video took part, alongside Gaisce's CEO Avril Ryan and Keith O'Drisoll, Project Leader with the KEEP Project. The adventure journey video was also shown as part of the presentation. Adopting this approach ensured stand-out for Gaisce at the conference.

Irish Translations / Learning Hub

A key part of Gaisce's Learning Development plans is the establishment of an online space for PALs to upskill on their Gaisce Award knowledge in particular. PALs are now required to complete a brief online introduction course as part of the PAL training. There are also a number of supporting courses available on the platform. There is now a new dedicated Irish language resource section available to all PALs, where they can access Irish language versions of all of Gaisce's resource library.

Public Affairs Programme

A new Public Affairs strategy was activated in 2024, focusing on establishing and building closer relationships with key politicians.

Activity included highlighting the 2023 Gaisce Impact Report with relevant stakeholders including several TDs and Senators with a focus on those on the relevant committees or with prior knowledge/interest in Gaisce; key ministers (Youth, Justice, Community Development); party spokespeople; party policy leads; and civil servants from the relevant departments.

Engagement also took place in the run-up to the general election, meeting and engaging with relevant TDs and Senators. A policy proposal was developed, which highlighted any existing policies or government strategies

**DIRECTORS' REPORT
FOR THE YEAR 31 DECEMBER 2024**

that aligned with Gaisce's priorities, to demonstrate the importance of Gaisce as a vehicle for positive development/change in the youth space and highlight why ongoing and increased investment was crucial for the organisation to continue to support the personal development of young people aged 14-25.

The public affairs strategy proved very successful for Gaisce. Meetings were secured with policy leads, manifesto writers and politicians from most of the main political parties in the run-up to the 2024 election, including Fine Gael, Fianna Fail, Labour Party, Social Democrats and Independents.

Ceremonies and Events

2024 Gold Award Ceremony:

President Michael D. Higgins presented 74 young people with the Gaisce Gold Award in a ceremony at Áras an Uachtaráin in November. The ceremony recognised the outstanding commitment to personal development and contribution to society by these young people. This year's participants took on a range of activities and projects.

The 2024 recipients represented the broad range of young people across Ireland, which was a testament to Gaisce's dedication and focus on ensuring no young person is left behind when it comes to participating in the Awards. The event was MC'd by Irish actress and writer Tara Flynn and the keynote speaker was Gaisce Gold Alumni Miriam Keegan, who is now a successful fashion designer with a strong focus on sustainability.

The event generated a strong level of national and regional media coverage including numerous radio interviews. This worked particularly well, considering the event took place at a very busy period in the run-up to the General Election.

The event was live streamed to provide an opportunity for families and PALs who were unable to attend to watch proceedings. The Impact video for the Gold Award ceremony delivered 3,629 views across Gaisce's social media channels.

2024 Gaisce PAL Appreciation Awards:

Gaisce hosted the 2024 Gaisce PAL Appreciation Awards in Farmleigh House in January. The event celebrated 15 PALs who supported young people to take part in the Gaisce programme for more than five years; retiring PALs; and PALs who mentored a Gaisce Gold Awardee in 2023. The PALs in attendance represented many organisations that work with Gaisce, including post-primary schools, youth organisations, prisons, and prison schools.

There were two guest speakers at the awards – the former Chief Medical Officer of Ireland, Dr Tony Holohan, and Adam Donovan of Citywise Education, representing the youth voice and talking about the importance of the role of the PAL for young people undertaking the Gaisce Award.

Actor and writer Tara Flynn acted as MC on the day. The Gaisce PAL Appreciation Awards are Gaisce's opportunity to acknowledge the hard work and dedication of all our PALs.

Gaisce Defence Forces Challenge:

The annual Gaisce Defence Forces Challenge took place in June. 2024 marked the 36th year of the event, and 29 Bronze and Silver Award participants aged between 15 and 17 took part.

Hosted by the Defence Forces, the challenge involved four days of adventure challenges, training and team-building exercises at Custume Barracks in Athlone, Carnagh Range in Roscommon and the Curragh training camp. Activities undertaken included obstacle courses, travelling by rib boats, fieldcraft and survival workshops and a 10km hike in the Slieve Bán Mountains. It gave the young people an opportunity to get a taste of what life is like for members of the Defence Forces and challenge themselves in a unique way.

This challenge completed the Bronze and Silver Adventure Journey Criteria for their Gaisce Award. The event generated fantastic coverage in the Irish Times, with a double page centre spread featuring in the paper on Saturday 15th June.

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

Gaisce in the Youth National Strategy

Gaisce's goal to increase access and inclusion is now embedded within the national youth strategy under Action 1 and solely under Action 18 of the newly published Opportunities for Youth: National Strategy for Youth Work and Related Services 2024-2028, which sets out Ireland's key policy ambitions for youth work and related services. *Action 18: Strengthen the profile and accessibility of Gaisce – the President's Award across sectors and for young people from all backgrounds.*

Future Plans

STRATEGY PILLAR 1: BUILD ON ACHIEVEMENT

- Increase participation in the Gaisce Awards and continue to develop our work in the areas of diversity and inclusion.
- 2025 marks the 40th anniversary of Gaisce. A programme of events and initiatives celebrating this milestone will be implemented during the year, focusing on heightening Gaisce's profile, demonstrating the impact of the Award over the past 40 years and engaging with key stakeholders.
- 2025 theme is 'Be The Arrow' reflecting a call to action from the President of Ireland in his inauguration speech in 2011. This call to action will be an integral part of Gaisce's 40th anniversary programme of activity, particularly centred on a 'Be The Arrow' national challenge taking place in May.
- To increase access and participation in Gaisce through Bursary Funds for young people who may experience marginalisation.
- Continue to active exciting and impactful projects which engage with young people who experience marginalisation.

STRATEGY PILLAR 2: TELL OUR STORY

- Capitalise on Gaisce's 40th anniversary to activate events and initiatives telling Gaisce's story over the past 40 years.
- Implement Awardee engagement plan.
- Ensure that the Gaisce Youth Ambassador panel places a spotlight on youth voice as an integral part of Gaisce's communication.
- Build on Gaisce's successful public affairs engagement programme in 2024, with specific focus on developing relationships in the Education, Third Level, Youth and Justice sectors.
- Activate programme of activity ahead of Presidential Election in November to lay foundations for relationship with next President of Ireland.
- Continue to develop Gaisce's communications channels.

STRATEGY PILLAR 3: EXCELLENCE IN WHAT WE DO

- Develop new Strategic Partnerships, with focus on national organisations with high reach.
- Maintain and expand roster of Approved Adventure Journey Providers (AAJPs), host PAL seminars.
- Maintain and expand roster of Challenge Partners and build on success of pilot Challenge Partner Showcase in 2024.
- Complete Irish translations project, which will ensure availability of all key Gaisce PAL and participant resources in the Irish language.
- Maintain and foster employee wellbeing around the wellbeing pillars of Health, Good Work, Values/Principles, Collective/Social, Personal Growth, Good lifestyle choices and Financial wellbeing.
- Develop Gaisce's next 5-year strategy.
- Develop survey and research opportunities to support the work and maximise outcomes through Award participation for young people.

Section (4): Structure, Governance & Management

Gaisce is a company limited by guarantee and does not have a share capital.

The Company has been granted charitable status by the Revenue Commissioners, number CHY8482. It is also registered with the Charities Regulator with a registered Charity Number of 20020903. Gaisce is governed by a

**DIRECTORS' REPORT
FOR THE YEAR 31 DECEMBER 2024**

Council of 15 members. Whilst Gaisce is not a state body, it is 'under the aegis' of the Department of Children, Equality, Disability, Integration and Youth.

The Minister for Children, Equality, Disability, Integration and Youth appoints Council members and does so in accordance with the Guidelines for Appointments to State Boards (2014). Applications for Council vacancies are posted on the Public Appointments System's website (www.stateboards.ie) and officials within the Minister's Department mirror the Public Appointments System process to identify a shortlist for the Minister. The Chair is also involved.

In 2024, the Council met the Government target of a minimum of 40% representation of each gender in the membership of funded agencies' leadership.

The key elements of the Council's approach to the promotion of diversity and inclusion and the progress being made in this area includes:

- The Chairperson monitors and alerts the Minister for Children, Equality, Disability, Integration and Youth if a situation arises where either women or men are significantly under-represented on the Council;
- The Council evaluation process incorporates a detailed analysis of the gender, diversity and skills mix within the Council, including where relevant, a critical assessment of the reasons where gender balance in Council membership has not yet been achieved;
- Building and promoting a values driven culture which will be key in maintaining and supporting gender balance and promoting diversity and inclusion in Gaisce's operations;
- Attendance at training in the relevant areas to eliminate discrimination, protect human rights and promote equality of opportunity of Gaisce's team, stakeholders, service users and everyone affected by their policies and plans.

In advance or in response to a vacancy, Council conducts a skills audit (or consults a previously undertaken one). This process is initiated by the Chair to identify any gaps in knowledge or experience on the Council. Prospective candidates for Council are required to demonstrate interest and experience in policies/systems which enable and support young people, youth work and active citizenship; an understanding of the origins, rationale and role of Gaisce; and the main governance responsibilities of charity board membership. In addition, candidates should be able to demonstrate capacity under at least one of the following competency areas: youth development (majority competency); finance, accounting, and audit; digital/ICT; corporate governance and compliance; organisational development and innovation; legal; marketing and communications.

The term of appointment for Council members is for 3 years, or for a period of less than 3 years as determined by the Minister, whether to ensure rotation or for any other reason. In the case of casual vacancies, the term is the remainder of the predecessor's term. Consistent with best corporate governance practice no member of Council serves more than two consecutive full terms of appointment.

In addition to the process outlined above, there are two nominating bodies:

- Áras an Uachtaráin nominates two members.
- The Department of the Taoiseach nominates a single member.

Orla Leahy and Eugene Farrelly were appointed to the Council in 2024. The following Council members completed their first terms and were reappointed in 2024: Norah Burns, Jennifer Gannon, Áine Kerr, Ali Khan and Vincent Teo.

The induction process for Council members involves two central elements: the provision of a documentation file, and meetings between the new Council member and the Chair and CEO of Gaisce.

The role of Council (individually and collectively) is fully defined within a Council Handbook and can be summarised as follows:

- To ensure the organisation has a clear vision, mission and strategic direction and is focused on

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

achieving these;

- To ensure the organisation's governance is of the highest possible standards, takes responsibility for its "corporate" behaviour and complies with all legal and regulatory requirements;
- To safeguard the good name and values of the organisation;
- To ensure the effective and efficient administration of the organisation; To ensure the financial stability of the organisation;
- To act as guardians of the organisation's assets, both tangible and intangible, taking all due care over their security, deployment and proper application;
- To appoint the Chief Executive Officer and monitor their performance.

Council Members are required to complete a declaration of conflict of interests/loyalties when they first take up their position on Council and are asked to update the Company Secretary on any changes in this regard. Conflict of interests/loyalties is a standing item on the agenda at each Board meeting. Council members receive no payment for their service, save the option to recoup documented out of pocket expenses.

There are generally a minimum of 5 Council meetings in a calendar year on dates agreed in advance on an annual basis. In 2024 there were 5 Council meetings and an AGM. The following table outlines attendance at Council meetings (whereby 'x' denotes present):

| Council Member | 1 Feb | 11 Apr | 27 Jun AGM | 27 Jun | 5 Sept | 27 Nov |
|-----------------------------------|----------|----------|---------------|---------|---------|----------|
| Shane Bergin | X | X | X | X | X | X |
| Samantha Briody | X | N/A | N/A | N/A | N/A | N/A |
| Norah Burns | X | X | | | X | X |
| John Cunningham (Chair to May) | X | X | N/A | N/A | N/A | N/A |
| Pauric Dempsey | X | N/A | N/A | N/A | N/A | N/A |
| Eugene Farrelly | N/A | N/A | N/A | N/A | N/A | X |
| Jennifer Gannon | X | X | X | X | X | X |
| Lydia Gratis | | X | | | | X |
| Áine Kerr (Chair from May) | X | X | X | X | X | X |
| Ali Khan | X | X | X | X | | X |
| Orla Leahy | N/A | X | X | X | X | |
| Adam Peerbux | X | X | | | X | X |
| Aoife Prendergast | X | X | X | X | X | X |
| Vincent Teo | X | X | X | X | X | X |
| Anna-Marie Turley | X | X | X | X | X | X |
| Emily Whelton | N/A | N/A | N/A | N/A | N/A | N/A |
| | | | | | | |
| Total Attendees | 12 of 13 | 12 of 12 | 8 of 11 | 8 of 11 | 9 of 11 | 11 of 12 |
| Percentage Attendance | 92 | 100 | 73 | 73 | 82 | 92 |

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

| Council Member | Changes to Directorships |
|-----------------|----------------------------------------------|
| Samantha Briody | Term ended 28/02/2024 |
| Pauric Dempsey | Term ended 28/02/2024 |
| Orla Leahy | Appointed 29/02/2024 and resigned 19/05/2025 |
| John Cunningham | Term ended 15/05/2024 |
| Emily Whelton | Term ended 07/11/2024 |
| Eugene Farrelly | Appointed 08/11/2024 |

Chairperson

The Chairperson is a director and a member of the company, who is appointed by the Minister for Children, Equality, Disability, Integration and Youth in accordance with the Guidelines for Appointments to State Boards (2014).

The Chairperson cannot be an employee of Gaisce. The responsibilities of the Chairperson are equal to that of a Council member with additional duties in relation to holding the Council and CEO to account for Gaisce's mission and vision; providing inclusive leadership to Council; and ensuring that each Council member fulfils their duties and responsibilities for the effective governance of the organisation. The Chair also supports, and, where appropriate, challenges the CEO and ensures that Council functions as a unit, working closely with CEO to achieve agreed objectives. The role of the Chair is expounded in the Council Handbook.

In May 2024 the Chairperson of Gaisce, John Cunningham, completed his second term and retired from the board. Following a competitive recruitment process, Áine Kerr, who has been a Council member since 2021, was appointed Chairperson by the Minister.

Company Secretary

As per the legal requirements of a registered company, Gaisce has a Company Secretary. As per the governing documents of the organisation, the Company Secretary is a member of staff who is not the CEO. The role of the Company Secretary is to give notification of Council meetings; circulate papers in advance; take minutes at Council meetings and maintain an action log of all decisions taken. The current Company Secretary is Alex Davis, Governance and Business Support Officer in Gaisce.

Sub-committees

Sub-committees are established to deal with ongoing areas of work or to progress specific pieces of work. All sub-committees are appointed by Council and all Council members can be members of Council sub-committees. Each sub-committee has a minimum of two Council members and all sub-committees are chaired by a Council member.

Sub-committees have Terms of Reference agreed by full Council and detailing the name, purpose, membership, and authority of the group. Sub-committees deliberate issues within their remit separately from the full Council, and present recommendations or decisions to the full Council for ratification. Unless decision making responsibilities are devolved to the Sub-committee (appropriately and in line with legislative obligations and good governance) the Council is responsible for approving any recommended actions.

The members of the Finance, Audit and Risk sub-committee during 2024 were: Samatha Briody, Jennifer Gannon, Vincent Teo and Anna Marie Turley.

The members of the Governance sub-committee during 2024 were: Shane Bergin, Norah Burns, Jennifer Gannon, Ali Khan, Orla Leahy, Adam Peerbux

The members of the HR and Remuneration sub-committee during 2024 were: Pauric Dempsey, Samantha Briody, Áine Kerr, Aoife Prendergast and Anna Marie Turley

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

DIRECTORS' REPORT FOR THE YEAR 31 DECEMBER 2024

The members of the *Joint Award Initiative Committee* representing Gaisce at year end were: Áine Kerr, Norah Burns, Shane Bergin (the committee also has representatives of The Duke of Edinburgh Awards NI)
The following table outlines attendance at Sub-committee meetings in 2024:

| Sub-Committee | JAN | APR | MAY | JUN | AUG | SEP | NOV | Attendance |
|-----------------------|----------------|-----------------------|----------------|---------------------------|--------------------------------------|------------------------|---------------------------|------------------------------------------|
| Governance | 23rd NB, JG | 8th SB, NB | | 24th SB, JG, OL, NB | 26th SB, JG, OL, NB, AK, AP | | 25th SB, AP, OL, AK | NB 4; SB 4; JG 3; OL 3; AK 2; AP 2 |
| Finance, Audit & Risk | 25th SB, VT | 3rd JG, AMT, VT | 15th JG, VT | 20th JG, VT | | 29th JG, VT, AMT | 18th JG, VT, AMT | VT 6; AMT 3, JG 5; SB 1 |
| HR & Remuneration | 24th PD, SB | 8th AK, AP | | 25th AK, AMT, AP | | | 12th AP, AMT | PD 1; SB 1; AMT 2, AP 2; AK 1 |

Compliance and Risk

In 2024, Gaisce submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Office, all on time.

Gaisce is compliant with the Statement of Guiding Principles of Fundraising, a voluntary code of conduct drawn up by charity fundraising practitioners and donors with support from legal, accounting, and other related professionals. In February 2024 Gaisce adopted the Guidelines issued by the Charities Regulator for Charitable Organisations on Fundraising from the Public. Gaisce is fully compliant with all obligations under Children First, the national guidance for the protection and welfare of children and all quality standards with respect to PAL screening and child protection policies were fully implemented and adhered to in 2024. Gaisce has completed adoption and implementation of the Governance Code issued by the Charities Regulator. It reported on its compliance with the code in 2024 as required by the regulator.

Compliance is a standing agenda item at Council meetings. The Council of Gaisce agreed a list of regulators, funders and legislative responsibility areas to be complied with. A working definition and description of each area ensures Council fully understand the organisation's responsibilities in relation to each area. Compliance is delegated to the Executive, and it is the responsibility of the CEO to ensure the organisation remains compliant across all areas of responsibility.

The Company Secretary takes responsibility for keeping a live and updated status report on compliance.

The CEO provides a report at each meeting, updating Council on the status of the organisation in relation to the following areas: health and safety; complaints; child protection; staff performance/HR; data protection; compliance with funders' reporting requirements (public and private); CRO compliance requirements; CRA compliance requirements; standard operating compliance requirements; employment law; finance and financial policy; and register of lobbying requirements.

Gaisce comprises a core team of ca. 17, led by a Chief Executive Officer. The Chief Executive Officer reports directly to Council through the Chair.

Remuneration of staff recruited prior to 2015 is aligned to civil service grades. A remuneration policy provides for the remuneration of staff recruited in and since 2015. The policy was developed with the aim to be fair, transparent, and consistent, providing guidelines to attract, motivate and retain employees with the appropriate skills to deliver the strategic priorities of the organisation. This policy is supported by other organisational policies relating to staff and human resource management, including a performance and development process.

**DIRECTORS' REPORT
FOR THE YEAR 31 DECEMBER 2024**

Section (5) Financial Review:

The results are set out on page 26. The total income for the year amounted to €1,435,929 with total expenditure amounting to €1,450,815. The organisation had a deficit in the year of €14,886.

The organisation can report an increase in income of 2.6% in 2024 compared to 2023 of €36,414. The organisation will continue to explore opportunities to secure additional sources of funding in line with the organisation's objectives and values.

Gaisce's core grant received from the Department of Children, Equality, Disability, Integration and Youth was €926,402 (2023: €826,402).

Gaisce is extremely grateful for the financial support of all its funders.

Government Grants

Gaisce is in receipt of grants from the Department of Children, Equality, Disability, Integration and Youth Affairs (core funding grant).

Pension

Gaisce operates a defined contribution pension scheme for employees who began employment with the organisation prior to 2014. The contribution made by the organisation is twice the contribution of a participating staff member, to a maximum of 13% gross salary. Staff employed from 1st January 2014 are required to contribute to the Single Public Sector Pension Scheme (SPSPS). The organisation does not financially contribute to the SPSPS.

Reserves Policy

The Charities Regulatory Authority recommends that charities maintain a Reserves Policy. The guidance issued pursuant to section 14(1) of the Charities Act 2009, is to encourage and facilitate the better administration and management of charitable organisations (charities). Gaisce's Council has established a Reserves Policy to ensure the stability of the mission, vision, programmes, employment, and on-going operations of the organisation and to provide a source of internal funds for organisational priorities or unforeseen difficulties. It is intended to support the goals and strategies contained in the governance and financial policies of the organisation. It has been agreed that the most appropriate level of reserves should be maintained at €500,000 for General Reserves and €100,000 for Special Reserves to allow consideration of proposals to Council from the CEO and/or Council Members. The target level for unrestricted reserves is, therefore, €600,000. The Reserves Policy is reviewed on an annual basis. At the year end, the organisation's unrestricted reserve is €571,289.

Principal risks and uncertainties

In addition to an increase in the organisation's core grant in 2024, the directors note improving registration levels. The directors are mindful of the organisation's reliance on grant income, including statutory grants, and registration fees and will continue to explore an appropriate funding model to deliver the next strategy (2026-30), which will be developed in 2025. In preparing its 2024 financial statements, the organisation has identified partnership and funding opportunities for 2025 and beyond.

In 2023 Gaisce adopted a Risk Management Framework including a new Corporate Risk Register which is a standing agenda item at Council meetings. Risks are graded by likelihood and severity and the register includes a mechanism for escalating risks to Council. Any proposed changes to the assessment of a risk is brought to Council for their consideration and decision through the Finance, Audit and Risk Subcommittee. In addition to Council, the CEO works with the Gaisce team to review relevant areas of risk as well as the status of risks. The Risk register is a standing item on the Council meeting agenda.

**DIRECTORS' REPORT
FOR THE YEAR 31 DECEMBER 2024**

Accounting records

The measures taken by the Directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, with regard to the keeping of accounting records, are the implementation of necessary policies and procedures for recording transactions, engagement of appropriately qualified accounting personnel with appropriate expertise, the provision of adequate resources to the financial function and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's office at Ratra House, North Road, Dublin 8.

Statement of relevant audit information

In the case of each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

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

Auditors

The auditors, Crowe Ireland, being eligible, have indicated a willingness to continue in office accordance with Section 383(2) of the Companies Act 2014.

Taxation status

No charge to taxation arises as Gaisce - Gradam an Uachtaráin -The President's Award has been granted charitable exemption by the Revenue Commissioners.

Section (6): Future Developments

Uachtarán na Éireann is the patron of Gaisce. Gaisce's future is dependent on the agreement of An Uachtarán to continue with the Gradam an Uachtarán scheme. In addition, the Government provides a grant, through the Department of Children, Equality, Disability, Integration and Youth, towards the cost of operating Gaisce's activities. These financial statements have been prepared on a going concern basis on the grounds that the department continue to provide this funding which, together with participant fees and other grant funding and income, will enable Gaisce - The President's Award to continue its operations for the foreseeable future.

At the time of approving the financial statements, the medium and longer-term impacts of cost of living as well as other potential world crises events remain a risk. The Directors will continue to review in detail the organisation's income, expenditure and budgeted activities and consider the necessity to undertake corrective measures.

Section (7): Directors' responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

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 for the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

**DIRECTORS' REPORT
FOR THE YEAR 31 DECEMBER 2024**

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

- select suitable accounting policies and then apply them consistently;
- make judgements 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 surplus and deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the 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.

The Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Section (8) Events since the year end date

In the context of rising inflation and events worldwide, the Directors are mindful that the environment in which the organisation operates is uncertain.

As a result of consideration, the Directors have given to assessing the status of the organisation, they conclude the organisation is in a position to continue as a going concern and remain confident in the current financial status of the organisation.

This report was approved by the Directors on 26th June 2025 and signed on their behalf by:



Áine Kerr
Director



Jennifer Gannon
Director

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Gaisce - Gradam an Uachtaráin - The President's Award for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies, set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" second edition effective 1 January 2019.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2024 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" second edition effective 1 January 2019;
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

Other information

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

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

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.

Opinion on other matters prescribed by the Companies Act 2014

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

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

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

Auditors' responsibilities for the audit of the financial statements

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

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b23890131cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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

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



Signed: _____
Aidan Ryan

For and on behalf of
Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4

Date: 3 July 2025

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

| | Note | Unrestricted funds 2024 € | Restricted funds 2024 € | Total funds 2024 € | Total funds 2023 € |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Charitable activities | 3 | <u>352,725</u> | <u>1,083,204</u> | <u>1,435,929</u> | <u>1,399,515</u> |
| Total income | | <u>352,725</u> | <u>1,083,204</u> | <u>1,435,929</u> | <u>1,399,515</u> |
| Expenditure on: | | | | | |
| Raising funds | 4 | 50,606 | - | 50,606 | 39,734 |
| Charitable activities | 5 | <u>168,119</u> | <u>1,232,090</u> | <u>1,400,209</u> | <u>1,314,704</u> |
| Total expenditure | | <u>218,725</u> | <u>1,232,090</u> | <u>1,450,815</u> | <u>1,354,438</u> |
| Net income (expenditure) | | 134,000 | (148,886) | (14,886) | 45,077 |
| Transfers between funds | 14 | <u>(112,883)</u> | <u>112,883</u> | - | - |
| Net movement in funds | 14 | 21,117 | (36,003) | (14,886) | 45,077 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 14 | <u>550,172</u> | <u>107,355</u> | <u>657,527</u> | <u>612,450</u> |
| Total funds carried forward | 14 | <u>571,289</u> | <u>71,352</u> | <u>642,641</u> | <u>657,527</u> |

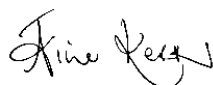
The notes on pages 29 to 38 form part of these financial statements.

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

BALANCE SHEET AS AT 31 DECEMBER 2024

| | Note | € | 2024 € | € | 2023 € |
|-------------------------------------------------------|------|----------|-----------|----------|-----------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 4,727 | | 10,908 |
| Current assets | | | | | |
| Stocks | 11 | 23,602 | | 28,378 | |
| Debtors | 12 | 33,819 | | 17,157 | |
| Cash at bank and in hand | | 645,078 | | 656,351 | |
| | | 702,499 | | 701,886 | |
| Creditors: amounts falling due within one year | 13 | (64,585) | | (55,267) | |
| Net current assets | | | 637,914 | | 646,619 |
| Net assets | | | 642,641 | | 657,527 |
| Charity Funds | | | | | |
| Unrestricted funds | 14 | 571,289 | | 550,172 | |
| Restricted funds | 14 | 71,352 | | 107,355 | |
| Total funds | 14 | | 642,641 | | 657,527 |

The financial statements were approved by the Directors on 26th June 2025 and signed on their behalf by:



Áine Kerr
Director



Jennifer Gannon
Director

The notes on pages 29 to 38 form part of these financial statements.

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

| | Note | 2024 € | 2023 € |
|-------------------------------------------------------------|------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Net cash generated from/(used in) from operating activities | 16 | <u>(9,110)</u> | <u>80,191</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (2,163) | (9,858) |
| Net cash used in investing activities | | <u>(2,163)</u> | <u>(9,858)</u> |
| Change in cash and cash equivalents in the year | | (11,273) | 70,333 |
| Cash and cash equivalents brought forward | | <u>656,351</u> | <u>586,018</u> |
| Cash and cash equivalents carried forward | 17 | <u>645,078</u> | <u>656,351</u> |

The notes on pages 29 to 38 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements including a summary of the significant accounting policies constitute the individual financial statements of Gaisce - Gradam an Uachtaráin - The President's Award for the year ended 31 December 2024.

The principal accounting policies of the charity are set out below.

1.2 Income

Income represents funding received and receivable from the Department of Children, Equality, Disability, Integration and Youth and from fund-raising events, charitable donations and interest earned. Any fundraising is restricted to the purpose for which it is raised. All income derives from the company's principal activity.

1.3 Grants

Grants which are received from the Department of Children, Equality, Disability, Integration and Youth are protected and are not to be used as security for any other activity without prior consultation with the Department of Children, Equality, Disability, Integration and Youth.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Expenditure

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at our principal office at Ratra House, North Road, Phoenix Park, Dublin 8.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1.6 Employee benefits

The company provides benefits to employees, including paid holiday arrangements and access to a pension plan.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Pension plans

Gaisce operates a defined contribution pension scheme for employees who began employment with the organisation prior to 2014. The contribution made by the organisation is twice the contribution of a participating staff member, to a maximum of 13% gross salary. Staff employed from 1st January 2014 are required to contribute to the Single Public Sector Pension Scheme (SPSPS). The organisation does not financially contribute to the SPSPS.

A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The contributions are recognised as employee benefit expense when they are due

1.7 Tangible fixed assets and depreciation

All fixed assets are initially recorded at historical cost. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets, less their residual value, over their estimated useful lives, using the straight-line method. Depreciation is provided at the following rates:

| | | |
|----------------------|---|----------------------|
| Office Equipment | - | 33.33% Straight Line |
| Website Development | - | 33.33% Straight Line |
| Software Development | - | 20% Straight Line |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

1.8 Impairment of Fixed Assets

Fixed assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount.

1.9 Stocks

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1.10 Debtors

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

1.11 Cash at Bank and in hand

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

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 Financial instruments

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

1.14 Fund accounting

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

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

1.15 Going concern

The financial statements have been prepared in accordance with the going concern concept.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Judgments in applying accounting policies and key sources of estimation uncertainty

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 expenses.

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

As part of the audit for the year ended 31 December 2024, the Finance, Audit and Risk subcommittee and the CEO considered the budget and cashflow forecast of the organisation for 2026. In relation to both years, a prudent approach was taken to preparing the budget and cashflow, with respect to including grant income already secured or approved and a conservative estimate of fees income based on actual prior years. Arising from its considerations, no further estimates or key sources of estimation uncertainty have been identified which ought to be disclosed in a note to the financial statements.

Establishing the lives for depreciation purposes of tangible fixed assets

Long-lived, consisting primarily of office equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimates lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Impairment of stock

The company holds stock amounting to €23,602 (2023: €28,378) at the financial year end date. The directors are of the view that an adequate allowance has been made to reflect the possibility of stocks being sold at less than cost. However, this estimate is subject to inherent uncertainty.

Going Concern

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements. Taking a conservative approach, the organisation remains confident its expenditure will not exceed income during this period. In addition, the organisation is satisfied that, should the environment and forecast change significantly, the organisation's reserves will provide fall back revenue. Combined, this demonstrates there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from charitable activities

| | Unrestricted 2024 | Restricted 2024 | Total 2024 | Total 2023 |
|-------------------------------------------------------------------------|----------------------|--------------------|------------------|------------------|
| | € | € | € | € |
| Department of Children, Equality, Disability, Integration and Youth: | | | | |
| - Main (Core) Grant | - | 926,402 | 926,402 | 826,402 |
| - Capital Grant | - | - | - | 32,506 |
| - Interpreter support | - | - | - | 2,491 |
| - Income received to pay former staff ASC | - | 10,841 | 10,841 | - |
| Participant Fees | 340,193 | - | 340,193 | 328,867 |
| Irish Aid (Department of Foreign Affairs) | - | - | - | 70,000 |
| Philanthropic donation | - | - | - | 100,000 |
| Rethink - LGBT+ | - | - | - | 12,000 |
| VAT comp scheme | - | - | - | 3,754 |
| NYCI | - | - | - | 5,000 |
| Other Income | 12,532 | - | 12,532 | 3,495 |
| Youth Justice | - | 124,100 | 124,100 | - |
| Irish Prison Service | - | 21,861 | 21,861 | 15,000 |
| | 352,725 | 1,083,204 | 1,435,929 | 1,399,515 |

4. Costs of raising funds

| | Unrestricted 2024 | Restricted 2024 | Total 2024 | Total 2023 |
|-----------------------------------------|----------------------|--------------------|---------------|---------------|
| | € | € | € | € |
| Direct costs: | | | | |
| Staff costs | 49,720 | - | 49,720 | 38,936 |
| | 49,720 | - | 49,720 | 38,936 |
| Support costs: | | | | |
| Organisational Development - Governance | - | - | - | 6 |
| Legal & Professional | 259 | - | 259 | 238 |
| Bookkeeping | 82 | - | 82 | 49 |
| Property related expenses | 92 | - | 92 | 91 |
| Office supplies/catering | 38 | - | 38 | 60 |
| Telephone, Internet & Communications | 209 | - | 209 | 176 |
| I.T. support | 206 | - | 206 | 178 |
| | 886 | - | 887 | 798 |
| Total costs | 50,606 | - | 50,606 | 39,734 |

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5. Charitable expenditure

| | Unrestricted 2024 € | Restricted 2024 € | Total 2024 € | Total 2023 € |
|------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Direct costs: | | | | |
| Staff costs | - | 738,522 | 738,522 | 660,364 |
| Staff Travel | - | 53,370 | 53,370 | 41,611 |
| Staff Training | - | 6,594 | 6,594 | 8,200 |
| Staff Recruitment | - | 710 | 710 | 33,563 |
| Property related expenses | - | 8,299 | 8,299 | 8,207 |
| Insurance | - | 24,387 | 24,387 | 28,128 |
| CRM/Online System | - | 16,343 | 16,343 | 14,324 |
| I.T. Support | - | 20,023 | 20,023 | 19,159 |
| Telephone, Internet & Communications | - | 18,804 | 18,804 | 15,876 |
| Postage/Courier | - | 13,411 | 13,411 | 8,573 |
| President's Award Leaders/Volunteer | - | 18,056 | 18,056 | 23,359 |
| Training, Support & Expenses | - | | | |
| PR, Advertising, Marketing & Conferences | - | 46,480 | 46,480 | 96,547 |
| Business Development | - | 18,232 | 18,232 | 9,806 |
| Bank Charges | - | 428 | 428 | 509 |
| Medals, Certs & Award Ceremonies | - | 55,422 | 55,422 | 65,529 |
| Office Supplies/Catering | - | 4,528 | 4,528 | 7,183 |
| Other Direct Costs | - | 17,285 | 17,285 | 31,261 |
| Organisational Development - Governance | - | - | - | 510 |
| Legal & Professional | - | 24,355 | 24,355 | 22,908 |
| Participants expenses | - | 87,899 | 87,899 | 58,239 |
| Campaigns | - | 7,500 | 7,500 | - |
| Depreciation | - | 8,344 | 8,344 | 21,360 |
| Grant underspent | - | 10,132 | 10,132 | - |
| ASC Reimbursements to Former Staff | - | 10,841 | 10,841 | - |
| | - | 1,209,965 | 1,209,965 | 1,175,216 |
| Support costs: | | | | |
| Staff costs | 144,478 | - | 144,478 | 118,932 |
| Organisational Development - Governance | - | - | - | 51 |
| Legal & Professional | 2,335 | - | 2,335 | 2,145 |
| Audit fees | - | 14,738 | 14,738 | 8,964 |
| Bookkeeping | 739 | 7,387 | 8,126 | 4,847 |
| Property related expenses | 830 | - | 830 | 821 |
| Office supplies/catering | 344 | - | 344 | 542 |
| Telephone, Internet & Communications | 1,880 | - | 1,880 | 1,588 |
| PRSI ER | 15,663 | - | 15,663 | |
| I.T. | 1,850 | - | 1,850 | 1,598 |
| | 168,119 | 22,125 | 190,244 | 139,488 |
| Total costs | 168,119 | 1,232,090 | 1,400,209 | 1,314,704 |

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. Net income/expenditure

This is stated after charging:

| | 2024 € | 2023 € |
|---------------------------------------|--------------|---------------|
| Depreciation of tangible fixed assets | <u>8,344</u> | <u>21,360</u> |

7. Directors' remuneration and transactions

Directors provide their services exclusively on an ex-gratia basis. There were no reimbursements for any incidental expenses during the year made to them (2023: Nil).

8. Staff numbers and costs

The average number of persons employed by the charity during the year was 19 (2023: 18).

The number of employees whose remuneration (excluding employer pension costs) was in excess of €60,000 was as follows:

| | 2024 No. | 2023 No. |
|-------------------|-------------|-------------|
| €60,001 - €70,000 | 5 | 3 |
| €70,001 - €80,000 | - | - |
| €80,001 - €90,000 | 1 | 1 |
| €90,001 + | - | - |

The staff costs comprise:

| | 2024 € | 2023 € |
|--------------------|----------------|----------------|
| Wages and Salaries | 831,822 | 715,305 |
| Social Welfare | 89,881 | 77,999 |
| Pension Costs | <u>26,048</u> | <u>24,741</u> |
| Total | <u>947,751</u> | <u>818,045</u> |

Key management personnel include the CEO and management team for whom the total benefit in 2024 was €206,800 (2023: €156,171), representing three full-time members of staff. The figures does not include employer pension contribution as the management team are members of the Single Public Sector Pension Scheme, to which the employer does not contribute.

9. Taxation

The company has been granted charitable status and as such is not liable to corporation tax. It is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments". Its reference number is CHY8482.

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

10. Tangible fixed assets

| | Office equipment € | Website Development € | Software Development € | Total € |
|-----------------------|--------------------------|-----------------------------|------------------------------|----------------------|
| Cost | | | | |
| At 1 January 2024 | 228,173 | 49,327 | 12,300 | 289,800 |
| Additions | <u>2,163</u> | <u>-</u> | <u>-</u> | <u>2,163</u> |
| At 31 December 2024 | <u>230,336</u> | <u>49,327</u> | <u>12,300</u> | <u>291,963</u> |
| Depreciation | | | | |
| At 1 January 2024 | 217,265 | 49,327 | 12,300 | 278,892 |
| Charge for the year | <u>8,344</u> | <u>-</u> | <u>-</u> | <u>8,344</u> |
| At 31 December 2024 | <u>225,609</u> | <u>49,327</u> | <u>12,300</u> | <u>287,236</u> |
| Net book value | | | | |
| At 31 December 2024 | <u><u>4,727</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>4,727</u></u> |
| At 31 December 2023 | <u><u>10,908</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>10,908</u></u> |

11. Stocks

| | 2024 € | 2023 € |
|------------------------------|----------------------|----------------------|
| Finished goods - Medals/Pins | <u><u>23,602</u></u> | <u><u>28,378</u></u> |

The replacement cost of stock is not considered to be materially different from the figure shown above.

12. Debtors

| | 2024 € | 2023 € |
|-------------|----------------------|----------------------|
| Debtors | 1,598 | - |
| Prepayments | <u>32,221</u> | <u>17,157</u> |
| | <u><u>33,819</u></u> | <u><u>17,157</u></u> |

GAISCE - GRADAM AN UACHTARÁIN - THE PRESIDENT'S AWARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

13. Creditors: Amounts falling due within one year

| | 2024 € | 2023 € |
|-----------------|---------------|---------------|
| Trade creditors | 16,298 | 16,330 |
| Payroll taxes | 22,839 | 21,264 |
| Other creditors | 830 | 540 |
| Accruals | 24,618 | 17,133 |
| | <u>64,585</u> | <u>55,267</u> |

14. Statement of funds

| | Balance at 1 January 2024 € | Income € | Expenditure € | Transfers between funds € | Balance at 31 December 2024 € |
|---------------------------|--------------------------------------|------------------|--------------------|------------------------------------|----------------------------------------|
| Unrestricted funds | | | | | |
| General funds | 550,172 | 352,725 | (218,725) | (112,883) | 571,289 |
| Restricted funds | | | | | |
| Restricted funds | 107,355 | 1,083,204 | (1,232,090) | 112,883 | 71,352 |
| Total of funds | <u>657,527</u> | <u>1,435,929</u> | <u>(1,450,815)</u> | <u>-</u> | <u>642,641</u> |

The balance on restricted funds at 31 December 2024 represents funds received during 2024 or in previous years for a number of projects which were still ongoing at the year-end. The remaining funds on these projects is expected to be spent during 2024. The transfer between funds represents amounts transferred from unrestricted funds to supplement restricted funding activities.

15. Analysis of Funds

| | Unrestricted funds 2024 € | Restricted funds 2024 € | Total funds 2024 € |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed assets | 4,727 | - | 4,727 |
| Current assets | 631,147 | 71,352 | 702,499 |
| Creditors due within one year | (64,585) | - | (64,585) |
| | <u>571,289</u> | <u>71,352</u> | <u>642,641</u> |
| | Unrestricted funds 2023 € | Restricted funds 2023 € | Total funds 2023 € |
| Fixed assets | 10,908 | - | 10,908 |
| Current assets | 594,531 | 107,355 | 701,886 |
| Creditors due within one year | (55,267) | - | (55,267) |
| | <u>550,172</u> | <u>107,355</u> | <u>657,527</u> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

| | 2024 € | 2023 € |
|---------------------------------------------------------------|----------------|---------------|
| Net income/(expenditure) for the year | (14,886) | 45,077 |
| Adjustment for: | | |
| Depreciation charges | 8,344 | 21,360 |
| Decrease in stocks | 4,776 | 16,345 |
| Decrease/(increase) in debtors | (16,662) | 320 |
| (Decrease)/increase in creditors | 9,318 | (2,911) |
| Net cash generated from/(used in) operating activities | (9,110) | 80,191 |

17. Analysis of cash and cash equivalents

| | 2024 € | 2023 € |
|------------------------------------------------------|-----------|-----------|
| Balance at beginning of year | 656,351 | 586,018 |
| Net increase/(decrease) in cash and cash equivalents | (11,273) | 70,333 |
| Balance at end of year | 645,078 | 656,351 |

18. Pension commitments

The company operates a pension scheme in respect of certain employees. The scheme and its assets are held by independent trustees. The pension charge represents contributions due by the company and amounted to €26,048 during the year (2023: €24,741).

19. Provision of Premises

The company operates from premises situated at Ratra House, North Road, Phoenix Park, Dublin 8, which is owned by the Office of Public Works. The premises are provided rent free.

20. Company Limited by Guarantee

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a maximum of €6.

21. Approval of Financial Statements

The financial statements were approved by and authorised for issue by the directors on 26th June 2025.