Registered number: 90791
Charity number: 20011628

The Salvation Army (Republic of Ireland)

Directors' Report and Financial Statements

For the Year Ended 31 December 2025

The Salvation Army (Republic of Ireland)

Contents

Reference and Administrative Details of the Company, its Directors and Advisers
For the Year Ended 31 December 2025

Directors	Lt. Colonel Paul Kingscott Mr John Fitzpatrick Mrs Alexandra O'Hara Captain Julia Mapstone Major Mark Waghorn (resigned 31 July 2025) Mr Nicholas Redmore Major Marion Rouffet
Company registered number	90791
Charity registered number	20011628
Registered office	17 Kings Inn Street Dublin D01 W588
Company secretary	Major Keith Greer
The Salvation Army Company Members	Commissioner Paul Main Colonel Peter Forrest Lt. Colonel Paul Kingscott
Independent auditors	Sumer Auditco NI Limited 6 Murray Street Belfast BT1 6DN
Bankers	Bank of Ireland 6-7 Lower O'Connell Street Dublin 1
Solicitors	A&L Goodbody 3 Dublin Landings North Wall Quay Dublin 1

Directors' Report
For the Year Ended 31 December 2025

The directors submit their report together with the audited financial statements for the financial year ended 31 December 2025.

Statement of directors' responsibilities

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

Irish law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Irelan*d, and Irish law).

Under Irish law, the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

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

The Directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The Directors 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.

Accounting records
The measures taken by the Directors to secure compliance with the company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at 18 Kings Inn Street, Dublin, D01 W588.

Results for the year
The statement of financial activities for the year is set out on page 13 of the financial statements.

Net movement in funds for the year were €1,087,728 net income (2024: €762,572 net expenditure income) and the funds held at year end are €12,696,335 comprising: Restricted Funds €7,572,088 and Unrestricted Funds €5,124,247.

Directors' Report (continued)
For the Year Ended 31 December 2025

Governance of the charity
At 31 December 2025 the Board consisted of 4 Officers, 2 lay persons and 1 non-executive, as follows:

Director	*Appointments/ Resignations during 2025*	*Position*	*Location*	*Daily Management*
Lt-Col Paul Kingscott		Secretary for Business	THQ	
Captain Marion Rouffet		Divisional Commander	Belfast	
Mrs Alexandra O'Hara		HR Director	THQ	
Mr John Fitzpatrick		Non-Executive	Dublin	
Mr Nicholas Redmore		HSD Director	THQ	
Captain Julia Mapstone		Divisional Mission Officer	Dublin	
Major Mark Waghorn	Resigned	Corps Officer	Dublin	
Company Secretary				
Major Keith Greer		Company Secretary	Dublin	✓

Operations Board

Major Keith Greer	Company Secretary	Dublin	✓
Major Jonathon Rouffet	Divisional Lade	Belfast	✓
Mrs Erene Willianson		Belfast	✓
Mrs Rita Halpin	Fundraising Manager	Dublin	✓
Mrs Elaine Grennan	Head of Communications	Dublin	✓
Mrs Tanya Skillen	Divisional Operations Manager	Belfast	✓
Mr Michael Coyne		THQ	✓
Ms Louise Shakh	Senior HR Business Partner	THQ	✓

✓=responsible for day-to-day management
Ireland Dub/DHQ=Regional Office in Belfast
THQ=Territorial Head Office

Company status
The company is a company limited by guarantee but not having a share capital. The company registration number is 90791 and is registered under charity registration number CHY 6399.

Structure, governance and management
In 2025 the Director's board continued to meet bi-monthly with a high focus on the overall company structure/governance and compliance. The Directors highlighted the need to review the current property portfolio, which has commenced with reports due by April 2026, which will allow the Directors to ensure the ongoing provision of accommodation is "fit for purpose", and ensure that any development of property is cost efficient, and in line with the Organizations approach to "care for creation" as one of its mission priorities and to meet the requirements of reporting on greenhouse gas emissions and energy consumption

In 2026 the Board of Directors will set an agreed strategy for the Company, which will be referenced in all decision making, and reviewed regularly to adapt where required.

The Operations Board ("OB") has delegated responsibility from the Directors to deal with the "day to day" operations of the Company and it continued to meet for a more streamlined way of reporting and governance, ensuring "risks" reviewed at each meeting. The Centre Business Boards ("CBB") continue to ensure any previous sign off processes are still being captured. The OB continues to be under review with the reports being analysed to ensure the right level of detail is being captured and recorded. The Board of Directors review the Governance Code as part of their induction, the code forms part of the Company's governing documents, and the Company Secretary ensures ongoing reviews. The Company Secretary is also tasked with the reporting to the Charities Regulator to fulfil its compliance.

Directors' Report (continued)
For the Year Ended 31 December 2025

Every Service has a Service Manager and management team appointed and are responsible for the efficient and effective daily operation of their programmes and care of the residents and clients. Centre Business Boards and Management Meetings are held weekly in each Service and minutes are forwarded to the Area Operations Manager (Ireland) Homeless Services.

The Centre Management teams play a big part in setting budgets and controlling expenditure, any non day to day expenditure is requested by the management teams and endorsed by the Area Operations Manager/Finance before going to the OB for approval. Finance Management reports are prepared by the central finance team and circulated to each service for review. During 2025 Period reviews with each continued along with the Area team. The monitoring of all statistics is the responsibility of the Operations Board, who will identify any gaps and risks, and report accordingly to the Directors. The management teams also report to the divisional HR team to ensure legal compliance and good governance, these reports are also noted and reviewed at the OB. Regional management are regularly visiting the Centres in relation to their discipline and area of specific responsibility.

The Assistant Director (Ireland Area) has a mandatory responsibility for conducting Supervisions and Monitoring and submitting reports monthly to OB and THQ.

2025 saw a continued issue with staff turnover with recruitment being difficult. The Directors implemented the WRC pay increases in line with the stipulated timeframes while awaiting additional funding from Statutory funders. Additionally, the Directors made the decision to award the uplifts across all staff, therefore ensuring compliance with Organizational Equalities Policy. The reliance on Agency staff has continued in 2025 due to the inability to recruit permanent staff across the service, and with this attracting additional costs.

Risk management
The Salvation Army has a strong corporate committee structure. During the year various Boards and Councils are all encouraged to review risk in their respective areas of jurisdiction.

The boards, from services through to directors, are at the heart of strong financial controls, authorisation procedures and a hierarchy of spending limits. Internal Audit Department (based in Territorial Headquarters) are responsible for periodic visits to the Services to monitor the controls and assess the various areas of risk. This includes Health and Safety matters.

During 2025 a new Accounting system was implemented to assist with strict control of approval of expenditure, along with easier reporting to comply with financial controls and statutory reporting requirements.

Objects and principal activity

The Salvation Army (Republic of Ireland) is a religious and charitable organisation promoting:
- the improvement, moral regeneration and rehabilitation of persons who are destitute or needy,
- other charitable work as has for its purpose the promotion of education,
- the relief of illness and care of the helpless, homeless and disadvantaged.

The Salvation Army (Republic of Ireland) seeks to achieve these objectives in the following ways:

- Christian worship and the proclamation of the gospel in corps (churches), community and social centres, in the open air and wherever people are, by means of the written, broadcast and spoken word; literature and electronic media; music and personal evangelism.
- Residential, community and outreach programmes based at social service centres and corps, focused on the needy and disadvantaged members of society including the homeless, the elderly, the young and people with drug-related problems, including alcoholism. In short, by meeting people at their point of need.
- Maintaining centres to provide board, lodging, recreation and other comforts to men, women and young people.
- Engaging with Homeless Agency (Dublin City Council and Health Service Executive) as Partners to reduce/eliminate homelessness in Dublin.

Directors' Report (continued)
For the Year Ended 31 December 2025

The Directors confirm that they have had regard to the Charities Regulator's guidance on public benefit in carrying out the activities of the charity.

Organisation
The Salvation Army, which was founded in 1865 by William and Catherine Booth, is an unincorporated association with charitable objects, currently operating in over 130 countries. Under Section 4(1) of The Salvation Army Act 1980, world leadership of the movement is provided by the General of the Salvation Army, who is assisted by officers and staff based at International Headquarters in London. The United Kingdom and Ireland Territory is under the command of a Territorial Commander, appointed by the General, and responsible to them for the Leadership of Salvation Army work throughout the British Isles, including the Channel Islands, the Isle of Man and the Republic of Ireland.

Directors of The Company
Directors are appointed with the agreement of the Members of the Company, with the Members having the ability to appoint Directors to the Board.

The Members have the authority to appoint the Chair of the Board.

Any new Directors are required to undergo an induction with the Company Secretary as well as undertaking training provided by the Charities Institute of Ireland (CII), and as part of ongoing development Directors are encouraged to avail of additional courses also offered by CII.

Directors of the Company receive no pay for their role with the Company, however Directors are able to claim relevant costs associated with required meetings such as travel and parking.

Objectives and Activities

The Salvation Army (Republic of Ireland) is a religious and charitable organisation whose objectives are to promote the improvement, moral regeneration and rehabilitation of persons who are destitute or in need, together with other charitable activities including the advancement of education, the relief of illness and the care of vulnerable individuals.

During the year, the charity delivered a range of services including homeless accommodation, family support services, employment and training programmes, and community-based initiatives. These activities are designed to meet individuals at their point of need and support improved life outcomes.

Review of activities to meet Objectives

The Salvation Army (Republic of Ireland) provide inter-cultural worship and community programmes through its Corps, a fresh expression, Café and a range of 7 different services. Four of these services are within the adult homeless sector, three are family services, these are run from 6 premises across Dublin. In total we provide 195 beds per night (single services) and accommodation for approx. 116 families along with a seven-day Medical centre.

Company Directors At each meeting of the Directors Board (6 times in 2025) reviewed the following objectives to support the overall work of the Company:

Area	**Timeframe**	**Aim**	**Progress**
Volunteering	By 2027	To explore additional avenues of support for programmes.	Minimal
Processes	By 2027	Reviewing all processes and systems making them fit for purpose, understandable and the ability for improved reporting and supporting front line staff in service delivery.	90%
Staffing/Succession Planning	By 2027	Reviewing staff rewards, staff retention and ability to “grow” existing skills to future roles of progression.	70%

Directors' Report (continued)
For the Year Ended 31 December 2025

Dublin City Corps is a city centre church and community space with a vibrant, intercultural membership. The Corps has continued to grow with both transfers of Salvationists from around the world who have moved to Dublin, and people attending after coming into contact with The Salvation Army through Employment Plus. The Corps members were sad to say good-bye to Major Mark, but delighted to welcome Lieutenant Amanda as the new leader in the Summer. The transition of leadership went wee and Lt Amanda has been keen to continue developing the missional focus of the Corps and equip the local leaders.

The Hub Café underwent a review over the year to seek ways of increasing income and footfall. The café has again displayed artwork from people experiencing homelessness, and provides additional income by providing catering to hall hires.

Employment Plus provides tailored employability support to those in need across Dublin City. We have supported residents of our Homeless Services "Lifehouses" and also members of the wider general public. The person centred approach has enabled a large number of customers to secure employment and transform their lives with 49 gaining employment within the calendar year 2025.

A total of 125 customers gained support from Employment Plus in 2025.

The Employment Plus service has grown to be 2 Practitioners working from Kings Inn Street Corps for the past 5 months.

Looking ahead to 2026, we plan to continue to enhance our delivery offer, developing new referral sources as well as growing the volume of Lifehouse residents who access the support. We will also assist customers to utilise and navigate the growing AI technology within the recruitment processes.

Adult services – The Granby Centre, York House Lifehouse and REASE House

Long Term Supported Accommodation (LTA) – we provide 147 long term supported beds every night. Those availing of LTA accommodation may have a combination of various complex mental health and medical conditions, addiction and physical disability. The LTA services provide accommodation, personal life-skills support and in some cases personal care for a prolonged period of time. Our priority is that people get the care they need and consider their accommodation with The Salvation Army as their home for however long they receive our support.

The Granby service provides nursing care 7 days per week, to address physical and medical needs at the onset of symptoms and ailments. The Clinical Governance Group continues to govern the clinical aspects of the service, with internal and external professionals committed to the clinical oversight, support and guidance for the Granby.

LTA referrals are made to the Granby and York House by community psychiatric nurses, hospitals and social workers. A panel convenes to review referrals and assess appropriateness for available accommodation units. Following this preadmission assessment is conducted with the resident to introduce them to the service and staff, it also informs risk assessments and support/care plans.

Following the decision to close REASE House, the number of Short-Term Accommodation Units will decrease from 48 to 30. The 30 units of STA supported accommodation are within the York House service.

Collaboration with specialist services e.g. STA providers, Homeless Action Teams, other specialist and visiting housing support services, physical and mental health teams, addiction services, housing authority, all other relevant services.

· Life-skills interventions e.g. delivery of psychosocial groups, management of service user's drug/alcohol behaviour or issues relating to mental ill health, physical health or anti-social behaviour.

· Support with motivation, health and wellbeing, counselling, relapse prevention, overdose prevention, improving self-esteem and interpersonal skills.

· Housing including registration/maintenance on local authority housing list with homeless priority.

· Preparation for independent living as appropriate e.g. cooking, cleaning, budgeting, illiteracy, innumeracy, health needs.

· Pre-tenancy training and independent living skills.

Family Services – Greencastle Parade, Clonard Road and Houben House

Family hubs are a first response for families who become homeless and find themselves with no alternative other than commercial hotels. This supported temporary accommodation provides more appropriate and suitable accommodation for families as well as a range of on-site services and support. Family hubs are not designed as a long-term housing solution but provide a suitable and welcoming family environment for families waiting on social housing to become available.

Our aim in supporting families is to provide short-term support and encouragement to enable them to find and sustain a suitable housing outcome.

Highlights from 2025

The Ireland Area Homelessness Team organised and hosted a Salvation Army Football event, which took place in Dublin. Residents, Service Users, Staff and Divisional team attended and participated in the event. The sun was shining and everyone enjoyed the day, an opportunity to meet others, build relationship and refresh the mind in the fresh air.

Homelessness Services held their first internal conference. This was a well-attended event by staff across The Salvation Army Homelessness Services. The conference launched the Ireland Area Homelessness Strategy and took the opportunity to celebrate the valuable work that is carried out 365 days a year in services.

RTE One broadcast the 'Upfront with Katie Hannon' Show in the year. Featured were three resident's stories from Houben House and a live interview directly from Houben into the RTE Studio with Anthony Byrne, Service Manager.

The show focused on the rising numbers of family homelessness and growing length of time families live at homeless hubs vis-a-vis the lack of housing available.

The show highlighted our Salvation Army Trauma Informed Approach, and the best practice that our staff deliver every day at Houben House.

Lefroy

In May 2025, the Directors accepted an offer on the sale of Lefroy House. At 31 December 2025 the sale was awaiting completion.

Income generation

The organizations income is mainly derived from Grants from Local Authorities and Health Boards. The total grant and fees and maintenance income for the year to 31 December 2025 was €12,210,886. This compared to €11,314,121 for the year ended 31 December 2024, an increase awarded to cover the costs or WRC agreements and increase in cost of living,

In 2025, The Salvation Army received donations and gifts of €828,820 compared to €561,574 for the year ended 31 December 2024.

Directors' Report (continued)
For the Year Ended 31 December 2025

Legacy income received (including bank interest on legacy deposits) was €1,579,292 this compared to €132,804 for the year end to 31 December 2024. Legacies that are given for "general purpose" or "the work of The Salvation Army in the Republic of Ireland" are classified as unrestricted. Where a legacy received is marked for a particular use then this is classed as restricted.

Reserves policy

Certain sources of income, notably legacies and donations, are not, by their nature predictable and, as such, reserves are necessary to allow the work of the Salvation Army (Republic of Ireland) to continue should these sources fall significantly.

Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the related donor, estate or grant provider. Grants and other income received in respect of individual social centres are treated as restricted income. Expenditure incurred by the social centres is regarded as restricted expenditure.

The accumulated unrestricted fund represents amounts which are expendable at the discretion of the Salvation Army in the furtherance of the objectives of the charity.

Company Pension Scheme

The Company operates a defined contribution pension scheme which is available to all employees. The scheme is based on a 4% contribution from the employee which is matched by The Salvation Army, and staff AVC's will be matched by the company up to a maximum of 4%.

The scheme is administered by New Ireland Assurance Company and is overseen by a Pension Trustee Board consisting of representatives of the Salvation Army (Republic of Ireland) company and employees that are nominated by staff.

Subsequent events

There have been no adverse effects on operations of the Company since year end and there have been no significant transactions or events since the year end which require adjustment to or disclosure in these accounts.

Directors

Directors who held office during the year ended 31 December 2025:

Mr John Fitzpatrick
Mrs Alexandra O'Hara
Mr Nicholas Redmore
Captain Julia Mapstone
Major Mark Waghorn (resigned July 2025)
Lt. Colonel Paul Kingscott
Major Marion Rouffet

Approved by order of the members of the board of Directors on 30 June 2026 and signed on their behalf by:

Major Marion Rouffet **Captain Julia Mapstone**

Independent Auditors' Report to the Members of The Salvation Army (Republic of Ireland)

Opinion

We have audited the financial statements The Salvation Army (Republic of Ireland) for the year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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’.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025 and of its surplus at the year end;
- have been properly prepared in accordance with Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Independent Auditors' Report to the Members of The Salvation Army (Republic of Ireland) (continued)

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 other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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 the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified 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 and restrictions on use

Independent Auditors' Report to the Members of The Salvation Army (Republic of Ireland) (continued)

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Clerkin

Brian Clerkin (Senior Statutory Auditor)

for and on behalf of
Sumer Auditco NI Limited

6 Murray Street

Belfast

BT1 6DN

30 June 2026

Sumer Auditco NI Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2014.

SUMER
NORTHERN IRELAND

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2025

	Note	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Income from:					
Donations and legacies	3	**1,763,666**	**644,446**	**2,408,112**	694,378
Charitable activities	4	**12,369,902**	**77,332**	**12,447,234**	11,530,034
Other income	5	**181,593**	**-**	**181,593**	141,143
Total income		**14,315,161**	**721,778**	**15,036,939**	12,365,555
Expenditure on:					
Charitable activities	6	**12,606,864**	**1,342,347**	**13,949,211**	13,128,127
Total expenditure		**12,606,864**	**1,342,347**	**13,949,211**	13,128,127
Net movement in funds		**1,708,297**	**(620,569)**	**1,087,728**	(762,572)
Reconciliation of funds:					
Total funds brought forward		**5,863,791**	**5,744,816**	**11,608,608**	12,371,180
Net movement in funds		**1,708,297**	**(620,569)**	**1,087,728**	(762,572)
Total funds carried forward		**7,572,088**	**5,124,247**	**12,696,335**	11,608,608

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

The Salvation Army (Republic of Ireland)
Registered number: 90791

Balance Sheet
As at 31 December 2025

	Note		2025 €		As restated 2024 €
Fixed assets					
Tangible assets	10		**12,796,966**		13,504,144
			12,796,966		13,504,144
Current assets					
Debtors	11	**618,093**		240,020	
Cash at bank and in hand		**4,595,866**		3,197,510	
		5,213,959		3,437,530	
Current liabilities					
Creditors: amounts falling due within one year	12	**(1,060,896)**		(920,358)	
Net current assets			**4,153,063**		2,517,172
Total assets less current liabilities			**16,950,029**		16,021,316
Creditors: amounts falling due after more than one year	14		**(4,253,693)**		(4,412,709)
Total net assets			**12,696,336**		11,608,607
Charity funds					
Restricted funds	15		**7,572,089**		5,863,791
Unrestricted funds	15		**5,124,247**		5,744,816
Total funds			**12,696,336**		11,608,607

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

Major Marion Rouffet **Captain Julia Mapstone**

The notes on pages 15 to 28 form part of these financial statements.

Statement of Cash Flows
For the Year Ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	**1,482,345**	(543,056)
Cash flows from investing activities		
Purchase of tangible fixed assets	**(83,989)**	(216,514)
Net cash used in investing activities	**(83,989)**	**(216,514)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**1,398,356**	**(759,570)**
Cash and cash equivalents at the beginning of the year	**3,197,510**	3,957,080
Cash and cash equivalents at the end of the year	**4,595,866**	3,197,510

The notes on pages 15 to 28 form part of these financial statements

Notes to the Financial Statements
For the Year Ended 31 December 2025

1. General information

The Salvation Army (Republic of Ireland)) ('the company') is a company limited by guarantee, under registration number 90791, in the Republic of Ireland. The company is a religious and charitable organisation promoting the improvement, moral regeneration and rehabilitation of persons who are destitute or needy, and such other charitable work as has for its purpose and promotion of education, the relief of illness and care of the helpless, homeless and disadvantaged. The address of its registered office is 17 Kings Inn Street, Dublin 1.

The significant accounting policies used in the preparation of the financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The Salvation Army (Republic of Ireland) meets the definition of a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2. Accounting policies (continued)

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy is recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

The charity recognises donation income in line with FRS 102 and the Charities SORP, when entitlement exists, receipt is probable and the amount can be measured reliably. Restricted or conditional donations are deferred until conditions are met, while donations in kind and Gift Aid are recognised at fair value when entitlement arises.

Rental income from beneficiaries is recognised in accordance with FRS 102 and the Charities SORP on an accruals basis over the period to which it relates, when entitlement exists and the amount can be measured reliably. Where rent is charged at a concessionary rate to further the charity’s objectives, income is recognised at the actual amount receivable, with the concession treated as part of charitable activity rather than foregone income.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

The estimated useful lives are as follows:

Freehold property	-	50	years
Motor vehicles	-	8	years
Fixtures and fittings	-	8	years
Computer equipment	-	4	years

2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 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 Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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

2.8 Financial instruments

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

2. Accounting policies (continued)

2.9 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.10 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 Company 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 Company 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.

3. Income from donations and legacies

	Restricted funds 2025 €	**Unrestricted funds 2025 €**	**Total funds 2025 €**
Donations	184,374	644,446	**828,820**
Legacies	1,579,292	-	**1,579,292**
	1,763,666	644,446	**2,408,112**

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €
Donations	79,257	482,317	561,574
Legacies	132,804	-	132,804
	212,061	482,317	694,378

4. Income from charitable activities

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €
Fees and maintenance receipts	1,049,696	-	**1,049,696**
Corps income	-	77,332	**77,332**
DRHE grant income	9,028,173	-	**9,028,173**
HSE grant income	2,133,017	-	**2,133,017**
Deferred capital grant release	159,016	-	**159,016**
	12,369,902	77,332	**12,447,234**

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €
Fees and maintenance receipts	1,167,484	-	1,167,484
Corps income	-	56,898	56,898
DRHE grant income	8,066,412	-	8,066,412
HSE grant income	2,080,225	-	2,080,225
Deferred capital grant release	159,016	-	159,016
	11,473,137	56,898	11,530,035

5. Other incoming resources

	Restricted funds 2025 €	Total funds 2025 €
Other income	181,593	**181,593**

5. Other incoming resources (continued)

	Restricted funds 2024 €	Total funds 2024 €
Other income	141,143	141,143

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 €	**Unrestricted funds 2025 €**	**Total 2025 €**
Direct charitable activities	12,467,248	651,387	**13,118,635**
Fundraising and publicity	139,616	-	**139,616**
Management and administration	-	690,960	**690,960**
	12,606,864	1,342,347	**13,949,211**

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total 2024 €
Direct charitable activities	11,611,006	578,265	12,189,271
Fundraising and publicity	296,683	-	296,683
Management and administration	-	642,173	642,173
	11,907,689	1,220,438	13,128,127

7. Auditors' remuneration

	2025 €	2024 €
Fees payable to the Company's auditor for the audit of the Company's annual accounts	**47,500**	47,248

8. Staff costs

	2025	2024
	€	€
Wages and salaries	**8,103,013**	7,553,965
Social security costs	**694,780**	644,336
Contribution to defined contribution pension schemes	**119,666**	50,490
	8,917,459	8,248,791

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

	2025	2024
	No.	No.
Employees	**201**	240

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

	2025	2024
	No.	No.
In the band £60,001 - £70,000	**4**	4
In the band £70,001 - £80,000	**5**	3

All executive remuneration payments are reviewed and approved by the Nominations and Remunerations Committee and the Board. Key management are defined as the management team. This includes the key management personnel in each of the individual centres which form part of The Salvation Army (Republic of Ireland) financial statements, as well as overall central management. The compensation paid or payable to key management for employee services was €647,098 (2024: €526,474).

9. Directors' remuneration and expenses

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

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

Notes to the Financial Statements
For the Year Ended 31 December 2025

10. Tangible fixed assets

	Freehold property €	Motor vehicles €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation					
At 1 January 2025	**22,957,135**	**52,011**	**1,028,373**	**64,776**	**24,102,295**
Additions	**7,005**	**-**	**76,984**	**-**	**83,989**
At 31 December 2025	**22,964,140**	**52,011**	**1,105,357**	**64,776**	**24,186,284**
Depreciation					
At 1 January 2025	**9,523,172**	**23,933**	**1,001,581**	**49,465**	**10,598,151**
Charge for the year	**777,627**	**1,688**	**9,507**	**2,346**	**791,168**
At 31 December 2025	**10,300,799**	**25,621**	**1,011,088**	**51,811**	**11,389,319**
Net book value					
At 31 December 2025	**12,663,341**	**26,390**	**94,269**	**12,965**	**12,796,965**
Restated at 31 December 2024	13,433,963	28,078	26,792	15,311	13,504,144

In the prior year financial statements, the cost and accumulated depreciation of Lefroy House were incorrectly reclassified from tangible fixed assets to current assets and presented as ‘assets held for sale’. FRS 102 does not permit this classification and the asset continued to meet the definition of a tangible fixed asset at the reporting date. Accordingly, a prior period adjustment has been recognised to reclassify the cost and accumulated depreciation of the asset back to tangible fixed assets, with the comparative balances restated.

Granby project contributions of €761,842 are secured on the property at York House. In February 2001, this property was exchanged for the premises at Longford Street Little. Capital grant income in respect of Longford Street Little is secured by way of a mortgage on the property and may be repayable if the standard terms and conditions are breached.

Notes to the Financial Statements
For the Year Ended 31 December 2025

11. Debtors

	2025 €	2024 €
Due within one year		
Trade debtors	**153,070**	198,719
Prepayments and accrued income	**465,023**	41,301
	618,093	240,020

12. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	**580,277**	163,367
Other taxation and social security	**149,306**	125,903
Other creditors	**94,527**	220,982
Accruals and deferred income	**236,786**	410,106
	1,060,896	920,358

13. Deferred income

	2025 €	2024 €
Government grants	**7,950,815**	7,950,815
Amounts released to income during the year	**(159,016)**	(159,016)
Amounts released in prior periods	**(3,379,090)**	(3,220,074)
Deferred income at 31 December	**4,412,709**	4,571,725

Deferred income at the reporting date relates entirely to government capital grants received towards the cost of property assets used in furtherance of the charity's charitable objectives. Deferred income released in the year of €159,016 (2024: €159,016).

A Dublin City Council grant was received in 2001 as a contribution towards the restructuring of a property. The grant is amortised to income on a straight line basis over the useful economic lives of the related assets, in line with the depreciation policy applied to those assets. Amortisation commenced upon completion of the construction works when the asset was brought into use.

The grant is secured by way of a mortgage on the related property and may be repayable if certain conditions are breached.

No deferred income balances relate to revenue grants at the reporting date.

14. Creditors: Amounts falling due after more than one year

	2025 €	2024 €
Deferred income	**4,253,693**	4,412,709

Notes to the Financial Statements
For the Year Ended 31 December 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 €	Income €	Expenditure €	Balance at 31 December 2025 €
Unrestricted funds				
General Funds - all funds	**5,744,816**	**721,778**	**(1,342,347)**	**5,124,247**
Restricted funds				
Social centres	**5,829,339**	**14,315,162**	**(12,606,864)**	**7,537,637**
Legacy reserves	**34,452**	**-**	**-**	**34,452**
	5,863,791	**14,315,162**	**(12,606,864)**	**7,572,089**
Total of funds	**11,608,607**	**15,036,940**	**(13,949,211)**	**12,696,336**

Grants and other income received in respect of individual social centres is treated as restricted income. Expenditure incurred by the social centres is regarded as restricted expenditure.

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 €	Income €	Expenditure €	Balance at 31 December 2024 €
Unrestricted funds				
General Funds - all funds	6,426,041	539,212	(1,220,437)	5,744,816
Restricted funds				
Social centres	5,910,688	11,826,340	(11,907,689)	5,829,339
Legacy reserves	34,452	-	-	34,452
	5,945,140	11,826,340	(11,907,689)	5,863,791
Total of funds	12,371,181	12,365,552	(13,128,126)	11,608,607

16. Contingencies

Granby project contributions of €761,842 are secured on the property at York House. In February 2001, this property was exchanged for the premises at Longford Street Little. This amount, together with certain other Granby Project contributions, may be repayable in certain circumstances. Capital grant income in respect of Longford Street Little is secured by way of a mortgage on the property and may be repayable if the standard terms and conditions are breached. There were no other contingencies in the year ended 31 December 2025.

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

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	**1,087,728**	(762,572)
Adjustments for:		
Depreciation of tangible fixed assets	**791,168**	568,945
Deferred income amortisation	**(159,016)**	(159,016)
(Increase)/decrease in debtors	**(378,073)**	(21,799)
Increase/(decrease) in creditors	**140,538**	(168,612)
Net cash provided by/(used in) operating activities	**1,482,345**	(543,054)

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	**4,595,866**	3,197,510
Total cash and cash equivalents	**4,595,866**	3,197,510

19. Analysis of changes in net funds at bank

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	**3,197,510**	**1,398,356**	**4,595,866**
	3,197,510	**1,398,356**	**4,595,866**

20. Pension commitments

In the current year The Salvation Army (Republic of Ireland) operated a defined contribution scheme for staff. The total pension amount charged to The Salvation Army (Republic of Ireland) for the current year was €119,666 (2024:€50,490).

21. Related party transactions

During the year, The Salvation Army (UK), a related party by virtue of common directors, recharged payroll expenses to the company of €117,881 (2024: €101,433). An amount of €Nil (2024: €Nil) was payable to The Salvation Army (UK) at 31 December 2025.

22. Post balance sheet events

In June 2026, a property owned by the charity was disposed of for proceeds of €547,000. As the disposal occurred after the reporting date and does not provide evidence of conditions existing at that date, no adjustment has been made to these financial statements.