Company registration number: 351678

Safe Home Programme Company Limited by Guarantee

Financial statements

for the financial year ended 31 December 2025

Safe Home Programme Company Limited by Guarantee

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Safe Home Programme Company Limited by Guarantee
Company limited by guarantee

Directors and other information

Directors	Ann Roddy Nova Fariss Patricia Codyre Niall Foley Edel Shovlin Troy Gallagher Pauline Gallagher
Secretary	Patricia Codyre
Company number	351678
Charity Registration Number	20049119
Registered office	St. Brendan's Village Mulranny Westport Co. Mayo F28 A386
Auditor	Paul Doran F.C.A. Doran & Co. Kilpierce, Enniscorthy, Co. Wexford Y21 Y7D6
Bankers	Achill Credit Union Achill Sound, Achill, Co. Mayo Allied Irish Banks, Shop Street, Westport, Co. Mayo

Safe Home Programme Company Limited by Guarantee

Directors report

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

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

Ann Roddy
Nova Fariss
Patricia Codyre
Niall Foley
Edel Shovlin
Troy Gallagher
Pauline Gallagher

Principal activities
The principal activity of the company is for the benefit of the community and particularly for Irish emigrants and others seeking information on returning or moving to Ireland.

Results and performance
The surplus for the financial year after providing for depreciation amounted to €26,617 (2024 - €27,140).

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

Dividends
During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period
There has been no significant change in these activities during the financial year ended 31 December 2025.

Accounting records
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at The accounting records are located at the company's office at Mulranny, Co. Mayo..

Safe Home Programme Company Limited by Guarantee

Directors report (continued)

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

Auditors

The auditors, Doran & Co. Chartered Accountants have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on 27 April 2026 and signed on behalf of the board by:

Ann Roddy — Patricia Codyre 6/5/26

Ann Roddy
Director

Patricia Codyre
Director

Safe Home Programme Company Limited by Guarantee

Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

Independent auditor's report to the members of Safe Home Programme Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

I have audited the financial statements of Safe Home Programme Company Limited by Guarantee (the 'company') for the financial year ended 31 December 2025 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In my opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, I 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 I have performed, I 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.

My 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 my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

I have obtained all the information and explanations which I consider necessary for the purposes of my audit.

In my 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, I have not identified material misstatements in the directors' report.

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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.

Independent auditor's report to the members of
Safe Home Programme Company Limited by Guarantee (continued)

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

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

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

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

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

Independent auditor's report to the members of Safe Home Programme Company Limited by Guarantee (continued)

Paul Doran FCA.

Paul Doran F.C.A.
Chartered Accountant and Registered Auditor
Doran & Co.
Kilpierce,
Enniscorthy,
Co. Wexford
Y21 Y7D6

27 April 2026

Safe Home Programme Company Limited by Guarantee

Profit and loss account
Financial year ended 31 December 2025

	Note	2025 €	2024 €
Income	5	300,914	294,734
Cost of sales		(5,998)	(2,142)
Gross profit		294,916	292,592
Administrative expenses		(268,527)	(265,543)
Operating profit		26,389	27,049
Other interest receivable and similar income		228	91
Profit before taxation		26,617	27,140
Tax on profit		-	-
Profit for the financial year		26,617	27,140

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 12 to 17 form part of these financial statements.

Safe Home Programme Company Limited by Guarantee

Statement of income and retained earnings
Financial year ended 31 December 2025

	2025 €	2024 €
Profit for the financial year	26,617	27,140
Retained earnings at the start of the financial year	96,497	69,357
Retained earnings at the end of the financial year	123,114	96,497

Safe Home Programme Company Limited by Guarantee

Balance sheet
As at 31 December 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	8	2,398		1,800	
			2,398		1,800
Current assets					
Debtors	9	830		829	
Cash at bank and in hand		268,429		231,488	
		269,259		232,317	
Creditors: amounts falling due within one year	10	(148,543)		(137,620)	
Net current assets			120,716		94,697
Total assets less current liabilities			123,114		96,497
Net assets			123,114		96,497
Capital and reserves					
Profit and loss account			123,114		96,497
Members funds			123,114		96,497

These financial statements were approved by the board of directors on 27 April 2026 and signed on behalf of the board by:

Ann Roddy

Ann Roddy
Director

Patricia Codyre 8/5/26

Patricia Codyre
Director

The notes on pages 12 to 17 form part of these financial statements.

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is St. Brendan's Village, Mulranny, Westport, Co. Mayo, F28 A386.

2. Statement of compliance

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

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

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

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

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

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

Fittings fixtures and equipment - 12.50% straight line

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

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

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

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

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

5. Income

Income arises from:

	2025	2024
	€	€
Grants	230,206	233,779
Donations	36,766	26,414
Fundraising	33,942	34,541
	300,914	294,734

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

6. Staff costs

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

	2025	2024
	Number	Number
Administrative	5	5

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	174,432	176,513
Social insurance costs	18,659	18,739
	193,091	195,252

7. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	96,497	69,357
Profit for the financial year	26,617	27,140
At the end of the financial year	123,114	96,497

8. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	36,246	36,246
Additions	1,210	1,210
At 31 December 2025	37,456	37,456
Depreciation		
At 1 January 2025	34,446	34,446
Charge for the financial year	612	612
At 31 December 2025	35,058	35,058
Carrying amount		
At 31 December 2025	2,398	2,398
At 31 December 2024	1,800	1,800

9. Debtors

	2025	2024
	€	€
Other debtors	1	-
Prepayments	829	829
	830	829

10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	1,156	-
Other creditors	1,674	-
Tax and social insurance:		
PAYE and social welfare	4,668	5,347
Accruals	10,567	10,567
Deferred income	130,478	121,706
	148,543	137,620

11. Contingent assets and liabilities

No contingent liabilities existed at 31 December 2025.

12. Employee Note

One employee salary (excluding employer pension costs) was in the band €60,000 to €70,000 in 2025, (2024 :One Employee). There was no employer pension contributions.

13. Department of Foreign Affairs & Trade- Emigrant Support Programme (ESP) Funding

During 2025, Safe Home Programme CLG was approved for an Emigrant Support Programme (ESP) grant of €227,978 by the Department of Foreign Affairs & Trade.
The grant approval related to expenditure (outlined below) specifically for the period 1/7/2025 to 30/06/2026;

Contribution of €169,828 towards salary costs of Safe Home Programme CLG from 1st July 2025 to 30th June 2026;
Contribution of €58,150 towards the running costs of Safe Home Programme CLG from 1st July 2025 to 30th of June 2026.

'Comfort Fund'
At year end 31/12/2025, the balance of the Comfort Fund is €7323.04

14. Approval of financial statements

The board of directors approved these financial statements for issue on 27 April 2026.