ADVOCATES FOR VICTIMS OF HOMICIDE

COMMITTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ADVOCATES FOR VICTIMS OF HOMICIDE

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ADVOCATES FOR VICTIMS OF HOMICIDE

COMMITTEE INFORMATION

Committee members	Barbara Clinton Joan Deane Gerard Guinee (resigned April 2025) Courtney Mullally Lorraine Byrne
Address	113 Pearse Street Dublin 2 D02 AV80
Independent Auditors	Ardagh Horan Connolly Accountants Limited 16 Bridgecourt Office Park Walkinstown Avenue Dublin 12 D12 XW67
Bankers	Bank of Ireland Collinstown Cross Dublin 17

ADVOCATES FOR VICTIMS OF HOMICIDE

COMMITTEE'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

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

Committee members' responsibilities statement

The committee members are responsible for preparing the Committees' Report and the financial statements in accordance with Irish law and regulations.

The committee members have elected to prepare the financial statements in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The committee members are required to prepare financial statements for each year which give a true and fair view of the assets, liabilities and financial position of the Committee as at the financial year end date, of the income and expenditure for that financial year.

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

- select suitable accounting policies for the Committee's financial statements 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 Committee will continue in business.

The committee members confirm they have complied with the above requirements when preparing the financial statements.

The committee members are responsible for ensuring that the Committee keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Committee, enable at any time the assets, liabilities, financial position and surplus or deficit of the Committee to be determined with reasonable accuracy and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Committee and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement on relevant audit information

Each of the persons who are committee members at the time when this Committees' Report is approved has confirmed that:

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

Auditors

The auditors, Ardagh Horan Connolly Accountants Limited, continue in office and this report was approved by the Committee Members and signed on its behalf by:

Barbara Clinton
Barbara Clinton

Joan Deane
Joan Deane

Date: 20 June 2026

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADVOCATES FOR VICTIMS OF HOMICIDE

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Advocates for Victims of Homicide (the 'Committee') for the year ended 31 December 2025, which comprise the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Funds and the notes to the financial statements, including a summary of significant accounting policies. 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 accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Committee as at 31 December 2025 and of its surplus 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'.

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 Committee 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 the provisions available for small entities, in the circumstances set out in note 10 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the organisation'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 committee members' 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

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

- in our opinion, the information given in the Committee Members' Report is consistent with the financial statements; and
- in our opinion, the Committee Members' 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 Committee 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 Committee and its environment obtained in the course of the audit, we have not identified any material misstatements in the Committee Members' Report.

Respective responsibilities and restrictions on use

Responsibilities of committee members for the financial statements

As explained more fully in the Committees' Responsibilities Statement on page 2, the committee is 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 committees 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 committees are responsible for assessing the organisation'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 intends 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.

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

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

Signed by: John Connolly

John Connolly

for and on behalf of

Ardagh Horan Connolly Accountants Limited
Chartered Accountants and Statutory Audit Firm
16 Bridgecourt Office Park
Walkinstown Avenue
Dublin 12
D12 XW67

Date: 20 June 2026

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the organisation's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.

- Conclude on the appropriateness of the committee members' 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 organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the organisation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

ADVOCATES FOR VICTIMS OF HOMICIDE

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 €	2024 €
Income	4	156,406	191,916
Expenditure		153,450	152,021
Operating surplus		2,956	39,895
Surplus for the financial year		2,956	39,895

STATEMENT OF COPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2024 €
Surplus for the financial year	2,956	39,895
Other comprehensive income	--	--
Total comprehensive income for the financial year	2,956	39,895

The notes on pages 10 to 12 form part of these financial statements.

ADVOCATES FOR VICTIMS OF HOMICIDE

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 €		2024 €	
Current assets					
Debtors: amounts falling due within one year	5	27,375		22,557	
Cash at bank and in hand	6	115,225		138,999	
		142,600		161,556	
Creditors: amounts falling due within one Year	7	8,914		(30,826)	
Net current assets			133,686		130,730
Net assets			133,686		130,730
Reserves					
Reserve fund			25,000		25,000
Income and expenditure account			108,686		105,730
Accumulated funds			**133,686**		**130,730**

The financial statements were approved and authorised for issue by the committee:

Barbara Clinton **Joan Deane**

Date: 20 June 2026

The notes on pages 11 to 13 form part of these financial statements.

ADVOCATES FOR VICTIMS OF HOMICIDE

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Income and expenditure account	Total funds
	€	€
At 1 January 2025	105,730	105,730
Comprehensive income for the year		
Surplus for the year	2,956	2,956
Total comprehensive income for the year	108,686	108,686
At 31 December 2025	108,686	108,686

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Income and expenditure account	Total funds
	€	€
At 1 January 2024	65,835	65,835
Comprehensive income for the year		
Surplus for the year	39,895	39,895
Total comprehensive income for the year	105,730	105,730
At 31 December 2024	105,730	105,730

The notes on pages 11 to 13 form part of these financial statements.

1. General information

Advocates for Victims of Homicide advocates for and supports families and friends of victims of homicides. The organisation's address is 113 Pearse Street, Dublin 2, D02 AV80.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the organisation's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Functional and presentation currency

The organisation's functional and presentational currency is Euros.

2.3 Fundraising and donations

Fundraising and donations are credited to the Income and Expenditure Account in the year of receipt.

2.4 Expenditure

All monies paid out can only be expended on activities that are comparable with the objectives of the organisation.

2.5 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.6 Creditors

Short term creditors are measured at the transaction price.

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

The preparation of these financial statements requires management to make judgments, 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. The organisation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Going concern
The Committee members have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the entity's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Committee members 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 entity was unable to continue as a going concern.

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

4. Income

An analysis of income by class is as follows:	2025 €	2024 €
Department of Justice	108,899	113,413
Tusla	23,277	34,581
Fundraising and donations	21,123	11,186
The Community Foundation for Ireland	3,107	15,840
Department of Children, Equality Disability Integration and Youth	--	16,000
Other income		886
	156,406	191,906

Name of grantor: Department of Justice
Name of grant: Victims of Crime and Domestic, Sexual and Gender Based Violence.
Purpose of the grant: Provision of services supporting victims of crime in the Criminal Justice System.
Grant Awarded: €109,500, Grant Received: €109,500, Grant Accrued: Nil, Grant Deferred: Nil, Grant Unspent: €601, Grant Income: €108,899
Accounting for grants: The Grantee is required to submit a final Report containing financial and operational information prepared in accordance with the requirements set by the Department.
Capital grants: No such grants received in the period.
Employees: There are no employees whose total employee benefits (excluding ER pension) that fall within each band of €10,000 from €60,000 upwards.
Restrictions: The grant is restricted as per terms and conditions of the funding agreement.

Name of grantor: TUSLA
Name of grant: National Community Counselling Service
Purpose of the grant: Provide a free counselling to adults and children affected by homicide.
Grant awarded: €6,552, Grant Received: €23,277, Grant Accrued: Nil, Grant Deferred: Nil, Grant Income: €23,277.
Accounting for grants: The grantee is required to submit a valid Insurance Policy, Audited Accounts and Annual Financial Compliance Statement.
Capital grants: No such grants received in the period.
Employees: There are no employees whose total employee benefits (excluding ER pension) that fall within each band of €10,000 from €60,000 upwards.
Restrictions: The grant is restricted as per terms and conditions of the funding agreement. Grantees are provided funding subject to a full verifiable audit trail being in place for all vouched expenditure.
Tax clearance: The organisation is not registered for tax.

		2025 €	2024 €
5.	**Debtors**		
	Other debtors	27,375	22,557
6.	**Cash and cash equivalents**		
	Cash at bank and in hand	115,225	138,999
7.	**Creditors: Amounts falling due within one year**		
	Funding unspent / received in advance	601	19,832
	Creditor	1,160	--
	Accruals	7,153	10,994
		8,914	30,826

8. Capital commitments and contingent liabilities

The organisation had no known contingent liabilities as at 31 December 2025 nor were any capital commitments envisaged for 2025.

9. Post balance sheet events

There have been no significant events affecting the organisation since the year end.

10. Provisions available for small entities

In common with many other organisations of its size and nature, the organisation uses its auditors to assist with the preparation of the financial statements.

11. Approval of financial statements

The board of committees approved these financial statements for issue on 20 June 2026.

ADVOCATES FOR VICTIMS OF HOMICIDE

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2024 €
Income		
Department of Justice	108,899	113,413
Tusla	23,277	34,581
Fundraising and donations	21,123	11,186
The Community Foundation for Ireland	3,107	15,840
Department of Children, Equality Disability Integration and Youth	--	16,000
Other income		886
	156,406	191,906

	2025 €	2024 €
Expenditure		
Executive Committee	6,354	3,876
Facility and venue rental	1,574	--
Rent payable	7,200	7,200
Insurance	758	758
Computer and IT	2,638	1,881
Administration	11,213	--
Office expenses	1,649	28,364
Advertising and marketing	400	--
Communication	1,756	1,555
Memorial Day	11,140	2,740
Public Awareness events	10,201	11,537
Projects	10,940	19,375
Travelling and subsistence	363	--
Service Director	43,500	49,200
Clinical supervision	1,800	--
Legal and professional	2,880	--
Counselling	34,490	23,480
Audit and accountancy	4,090	1,968
Bank charges	102	87
General expenses	99	--
Memberships	303	--
	153,450	152,021
Surplus	2,956	39,895