

Company registration number: 564553

**The Gavin Glynn Foundation CLG
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements
for the financial year ended 31 August 2025**

The Gavin Glynn Foundation CLG
(A Company Limited by Guarantee and not having Share Capital)

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The Gavin Glynn Foundation CLG
Company limited by guarantee

Trustees and other information (continued)

Trustees/Directors	John Glynn Sharon Walsh Gaynor Jane McDaid (Resigned 03 February 2025) Damian Paul Gammell Francis Giles Jane Gallagher (Appointed 03 February 2025) Gerard Devin (Appointed 03 February 2025)
Secretary	Jayne Glynn
Operations Manager	Jayne Glynn
Company number	564553
Registered Charity number	20106959
Revenue CHY number	CHY 21812
Registered office	The Gavin Glynn Foundation CLG Unit F11 Network Enterprise Park Kilcoole Co.Wicklow A63 RC04
Business address	Unit F11 Network Enterprise Park Kilcoole Co.Wicklow A63 RC04
Auditor	Hunt & Company Accountants 52 Manor Street Dublin 7

**The Gavin Glynn Foundation CLG
Company limited by guarantee**

Trustees and other information (continued)

Accountants

BLG Chartered Accountants
The Boathouse
Bishop Street
Dublin 8

Bankers

Bank of Ireland
45 Main Street
Bray
Co Wicklow

**The Gavin Glynn Foundation CLG
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Trustees report

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

Trustees/Directors

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

John Glynn
Sharon Walsh Gaynor
Jane McDaid (Resigned 03 February 2025)
Damian Paul Gammell
Francis Giles
Jane Gallagher (Appointed 03 February 2025)
Gerard Devin (Appointed 03 February 2025)

Structure, Governance and Management

Governing Document

The Gavin Glynn Foundation is governed by its Constitution

Legal Structure

The Gavin Glynn Foundation is a Company Limited by Guarantee (CLG) and operates in accordance with Irish charity law and the Charities Governance Code

Governance Code Compliance

The trustees confirm that The Gavin Glynn Foundation has adopted the Charities Governance Code and is fully compliant with its principles.

Triple Lock Standard

The Gavin Glynn Foundation were accredited with The Triple Lock Standard again in 2025 from the Charities Institute Ireland. This recognises charities that demonstrate the highest standards of transparency, good governance, and ethical fundraising.

It is awarded only to organisations that meet strict requirements in all these three areas, providing assurance that they operate with professionalism, integrity, and accountability.

For our supporters, donors, partners, and the families we assist, the Triple Lock Standard is an important symbol of trust. We are so proud to be among the small number of Irish charities that have earned this nationally recognised standard of excellence, and remain committed to upholding these principles everyday.

Appointment and Training of Trustees

Trustees are appointed in accordance with the governing document. Induction procedures include:

- Briefing on legal duties and responsibilities
- Overview of organisational strategy and risks
- Review of key policies (e.g. safeguarding, finance, conflicts of interest)

Ongoing training is provided as required.

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Trustees report (continued)

Organisational Structure and Decision-Making

The Board of Trustees meets approximately 3 times per year and retains responsibility for:

- Strategic direction
- Financial oversight
- Risk management

Day-to-day operations are delegated to the Operations Manager, supported by a management team.

Related Parties and Connected Organisations

The charity works with related parties and partner organisations to deliver its objectives. All related party transactions are conducted at arm's length and disclosed in the financial statements.

Objectives and Activities

Charitable Purpose and Objects

The mission of The Gavin Glynn Foundation is to assist families with all the logistics and financial aspects of travelling overseas for specialist cancer treatment not available in Ireland. The Gavin Glynn Foundation's goal is to keep the whole family together, during travel for a child's cancer treatment. This is essential for the wellbeing of the patient, as well as the parents and siblings. By taking the financial burden and stress away from the families, it allows parents to focus all their time and energy on their child and family.

The Gavin Glynn Foundation also helps the children diagnosed with cancer and their families access information and testing and to a referral system so that children diagnosed with cancer can affordably access second opinions and referrals to cancer centres.

These objectives align with the charitable purposes as defined under Irish law.

Strategy and Activities

During the year, The Gavin Glynn Foundation pursued its objectives through the following strategic priorities:

- Continue to develop key strategic charity partners who will assist in continuing to raise the profile and fundraising efforts of The Gavin Glynn Foundation.
- Ensure that The Gavin Glynn Foundation's fundraising are suitably apportioned between charitable giving and support while also ensuring the longer-term future and viability of The Gavin Glynn Foundation.

Key activities included:

The Gavin Glynn Foundation continued their relationships with the following new charity partners during the year.

- Mespil Hotel
- St Andrew's College Dublin
- Avoca

- These charity partners provided wonderful fundraising outcomes for The Gavin Glynn Foundation including:

- Thank you to Ms Buckley and all St Andrew's Junior School for supporting The Gavin Glynn Foundation again this year for their annual colour dash. An amazing €20,000 was raised.
- Avoca launched their 4th stunning candle that was created especially for The Gavin Glynn Foundation for Christmas 2024. The candle plus other Christmas activities all raised an incredible €38,430.

The Gavin Glynn Foundation CLG
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Trustees report (continued)

The King of Greystones 2025

The whole town of Greystones and beyond turned out to support over 450 athletes participate The King of Greystones Charity Triathlon in aid of The Gavin Glynn Foundation in July 2025. We had more Dads of children that we have helped through The Gavin Glynn Foundation racing this year which was just fantastic.

We had over 130 volunteers on the day, and we are so thankful to everyone for helping us put together a truly amazing event. Together we raised an incredible €114,251 - the highest amount to date for this event. A huge thank you also to our wonderful event sponsors - Tesco, GPA Global, Amphibian King, VIAF, Sureskills, UPMC, Dominos and Ford Wicklow.

The Dublin Marathon 2024

We are so thankful to the 35 amazing men and women who ran the Dublin marathon on Sunday October 27th 2024, supporting The Gavin Glynn Foundation and raising a massive €53,866.

Thank you to everyone who donated and supported all The Team Gavin Glynn crew - we were blown away with the money raised and this will really help support all the TGGF families who will be travelling overseas for specialist cancer treatment with their child.

Massive thanks to everyone who clapped, shouted and encouraged our team on the day, all the runners were blown away from all the support around Dublin for TGGF.

The Women's Mini Marathon 2025

We are so delighted to share that the total raised from this year's Vhi Women's Mini Marathon in June 2025 is a massive €53,677.

Thank you so much to all the amazing 175 ladies and everyone who donated we really appreciate all your help and support for families battling childhood cancer who need to travel overseas for treatment.

Public Benefit Statement

The Trustees confirm that The Gavin Glynn Foundation has been established exclusively for charitable purposes and operates in accordance with the requirements set out by the Charities Regulator. The Gavin Glynn Foundation's activities are directed towards achieving its stated charitable objectives for the public benefit. In shaping The Gavin Glynn Foundation's objectives and planning its activities, the Trustees have had due regard to the guidance issued by the Charities Regulator on public benefit. The Trustees are satisfied that the charity's aims and the activities undertaken to achieve those aims provide identifiable and measurable benefits to the public, or to a sufficient section of the public, as defined under Irish charity law. The Trustees ensure that access to The Gavin Glynn Foundation's services is not unreasonably restricted and that any eligibility criteria are applied fairly, proportionately, and in furtherance of the charity's objectives.

Charitable Purpose and Beneficiaries

The charity's principal purpose is to:

- Assist families with all the logistics and financial aspects of travelling overseas for specialist cancer treatment not available in Ireland.

- Help the children diagnosed with cancer and their families access information and testing and to a referral system so that children diagnosed with cancer can affordably access second opinions and referral to cancer centres.

**The Gavin Glynn Foundation CLG
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Trustees report (continued)

The primary beneficiaries of the charity's services are:

- Children diagnosed with cancer and their families right across the length and breadth of Ireland. The Gavin Glynn Foundation prides itself on access to its services being available to all families on a fair and proportionate basis across all communities in the country. The Gavin Glynn Foundation ensures that its services and support are not unfairly restricted.

Activities Undertaken for Public Benefit

The Gavin Glynn Foundation supported 65 children and their families in the year to 31 August 2025 at a total cost to the charity of €964,224. To give you an example of a family of 3 travelling to Manchester in January 2025 for Proton therapy - cost was €20,774. This included arranging and paying for all flights, transfers, hotel and long term accommodation and living expenses.

Public Benefit Assessment

The Trustees have considered both the benefits and any potential detriments or harm arising from The Gavin Glynn Foundation's activities and are satisfied that:

- The benefits are clear, demonstrable, and related directly to the Foundation's purpose;
- Any private benefits are incidental, necessary, and proportionate;
- There are no undue restrictions preventing the public from benefiting from the Foundation's work.

The Gavin Glynn Foundation closely monitors the feedback and experiences of the families that it has supported

We receive many stories back from families that we have helped and we regularly include these on our social media pages to share with our donors, to show exactly how The Gavin Glynn Foundation impacts these families. Please see example:

Christie - Retinoblastoma

Please see the below story about Christie who we are currently helping. Christie is just 1yr old and from Malin Head in Donegal.

'When our daughter Christie was diagnosed with retinoblastoma in April, our world turned upside down. The fear and uncertainty we faced were overwhelming, but amidst all of it, The Gavin Glynn Foundation stepped in and became a source of immense support and relief.

From the very beginning, they have been there for us-compassionate, responsive, and incredibly helpful.

One of the biggest challenges we faced was arranging travel for Christie's treatment in Birmingham.

Thanks to The Gavin Glynn Foundation, the stress of booking flights and logistics was completely lifted from our shoulders. They took care of everything, allowing us to focus entirely on Christie's care and well-being.

This charity truly understands what families like ours are going through. Their dedication to helping children access life-saving treatment abroad is nothing short of extraordinary. We are so grateful for everything they have done for us, and we honestly don't know how we would have managed without their support.

Thank you from the bottom of our hearts,
Christie & family'

Access and Inclusion

The Gavin Glynn Foundation is committed to ensuring that its services are accessible to all eligible beneficiaries. In this respect, the Foundation is committed to charging no fees for any family client.

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Trustees report (continued)

Monitoring and Evaluation

The Trustees monitor the delivery of public benefit through:

- Feedback from beneficiaries and stakeholders;
- Ongoing assessment of effectiveness and efficiency.

This ensures that the charity continues to deliver meaningful and tangible benefits in line with its charitable purpose.

Achievements, Performance and Impact

Overview of the Year

The year under review saw The Gavin Glynn Foundation deliver significant outcomes across its core

Outputs (What We Did)

- Supported 65 families in their overseas medical needs during the year
- Secured €1,276,411 (€1,120,238 - 2024) of unrestricted funds from our fundraising efforts in the year

Outcomes (What Changed)

The Gavin Glynn Foundation measures success through defined outcomes. During the year:

- All of our families benefited from our financial, emotional and logistical support provided to their child and their family at their particular time of need. The 65 families supported in the year represents a major benefit and support to each of these families, as reinforced by our family feedback.

Impact (Why It Matters)

- On a very fundamental level, The Gavin Glynn Foundation's activities act as a key support and solution that would otherwise not be available to the vast majority of our children and families.
- Our core impact is simply being there and making this possible for the families.

Performance Measurement

Performance is monitored using KPIs, including:

- Service reach (Measuring the extent of the charity's activities, such as the number of beneficiaries supported or services delivered. This period we helped 65 families that need to travel overseas for treatment not available in Ireland)
- Quality indicators (e.g. Assessing effectiveness through feedback, satisfaction rates, and regular contact with each family to ensure their needs are met.)
- Efficiency metrics (e.g. Ensuring we get value for money in all areas, ensuring cost effectiveness per beneficiary.)

Results are reviewed regularly by management and the Board, to ensure the charity's objectives are being met and to identify areas for improvement.

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Trustees report (continued)

Case Study

Brooke - Brain Tumor

Please read the below story about Brooke who we helped recently to travel to Essen in Germany for Proton therapy.

'On October 2nd, 2023, Our 16 year old daughter Brooke had a seizure which was completely unexpected. We headed to A & E by ambulance and spent the night under observation. I had a gut feeling something was off so I pushed for a CT scan even though the consultant mentioned that it was "probably nothing to worry about." We waited another day for the CT and the results showed a large tumour on Brooke's brain, after an emergency MRI, she was transferred to Beaumont Hospital where she underwent her first surgery on the 13th of October. The surgery was very successful and Brooke's recovery was amazing. She then started back at school just before Christmas. However, at her 3 month post OP, MRI and appointment, it was decided that a second surgery was needed to try to remove the remaining tumour.

Just before her second surgery, they had discovered that Brooke's tumour was a Grade 2 Extra-Ventricular Neurocytoma. This tumour is extremely rare with only 8 recorded cases.

So, on the 4th of April Brooke had her second surgery and it went extremely well! She had a speedy recovery and took part in the VHI Women's Mini Marathon and helped raise some much needed funds for Brain Tumour Ireland with a little army of family and friends!

When Brooke returned to Beaumont for her follow up appointment, It was decided on that Proton Radiation Therapy would be the best option to help eradicate remaining tissue of this rare tumour.

Unfortunately, this treatment is not available in Ireland, this is when our clinical nursing team in Beaumont Hospital put us in touch with The Gavin Glynn Foundation, where from the very first conversation could not have been more helpful, John & Jayne took away all of the overwhelming stress of "Where do we even start"

Brooke had to travel to Essen in Germany for an initial assessment and then again for the subsequent 7 weeks of treatment TGGF took all of the stress away of trying to arrange flights accommodation for us in a strange city we could never put it into words just how amazing this Foundation is!

Brooke truly is our Little Pocket Rocket she has taken everything from the initial diagnosis the two surgeries and then the Proton Radiation in her stride and never once has she complained or said why me she is very much of the mindset "Why not me I can do this I can fight this and I will be ok! " and we as a family will always think how Lucky we are that Brooke only had that one seizure on the 2nd of October 2023!

As for The Gavin Glynn Foundation Thank You two little words that will never ever be big enough.

Financial Review

Financial Performance and Overview

Total income for the year was €1,276,411 (2024: €1,120,238) and total expenditure was €1,267,353 (2024: €892,157), resulting in a surplus of €9,058.

The Gavin Glynn Foundation's income increased during the year to €1,276,411, reflecting continued strong support from donors. Fundraising efficiency improved, with a higher proportion of funds raised retained after costs. The Gavin Glynn Foundation significantly increased the level of charitable donations distributed, and the year concluded with a surplus of €9,058.

Thanks to our amazing supporters, in the financial year 2024 - 2025 we were able to support 65 families on their journeys to receive life-saving treatments. Families travelled across Europe and the UK - from Essen in Germany, to Newcastle, Birmingham, and London, to Scotland, Spain, and the Netherlands - for Proton Therapy and other critical treatments. The generosity of our donors not only raised €1,276,411, but also allowed us to distribute €964,224 directly to support these families, ensuring they had the care, travel and financial support they desperately needed.

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Trustees report (continued)

Building on this momentum, we look ahead to the coming year with the ambition to expand our impact even further. With continued support from our donors and community, we hope to increase the number of families assisted, grow our fundraising income, and enhance the level of financial support available for life-saving treatments. Every contribution will help us reach more families in need, reduce the burden of travel and care costs, and ensure that access to critical treatment continues to improve. Together, we aim to make the year ahead our most impactful yet.

Expenditure Analysis

Expenditure was incurred on:

- Charitable activities: €964,224
- Raising funds: €122,011
- Administration and Governance costs: €181,118

Reserves Policy

The trustees aim to maintain reserves sufficient to:

- Ensure continuity of services
- Manage financial risks

Reserves as at 31 August 2025 were €1,089,720 (€1,080,662 - 2024). The trustees consider this level to be appropriate.

Going Concern

The trustees have assessed The Gavin Glynn Foundation's ability to continue as a going concern and are satisfied that it remains appropriate to prepare the financial statements on this basis.

Principal Risks and Uncertainties (Financial)

- Funding volatility

The Gavin Glynn Foundation is acutely aware of the ongoing challenges in securing fresh fundraising each year. Through the strategic goals of developing strong charity partners, as well as the continued development of our network of fundraisers and donors, the trustees are confident that the Foundation is well placed to manage these future funding risks.

- Cost inflation

The Gavin Glynn Foundation is continuously exposed to cost inflation both in Ireland and overseas. The Gavin Glynn Foundation does always seek best value while being mindful of the needs of the families when securing overseas treatment, travel and accommodation for its families.

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Trustees report (continued)

Risk Management and Internal Controls

The trustees have established systems to identify, evaluate and manage significant risks.

Key Risks

- Operational risk: The risk that the charity may be unable to deliver its services effectively due to staff issues, inadequate processes, or disruption to activities
- Financial risk: The risk of reduced public funding / donations, unexpected costs, or inadequate financial controls
- Compliance risk: The risk of failing to comply with charity law, governance and regulatory requirements, or internal policies

Mitigation Measures

- Maintenance of a risk register
- Regular financial reporting and budget monitoring.
- Regular policy reviews, training, and ensuring timely submission of statutory returns and reports
- Internal control procedures (segregation of duties, approvals)

Plans for Future Periods

The Gavin Glynn Foundation's priorities for the coming year include

- Increasing the number of families that can benefit from the The Gavin Glynn Foundation's range of services
- Strengthening funding base through securing new charity partners and continued extension of the fundraiser and donor network base.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with Irish law and FRS 102, including the Charities SORP.

In doing so, they are required to:

- Select suitable accounting policies and apply them consistently
- Make reasonable and prudent judgments and estimates
- Confirm compliance with applicable accounting standards
- Prepare financial statements on a going concern basis

**The Gavin Glynn Foundation CLG
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Trustees report (continued)

Accounting Records


The trustees are responsible for ensuring that proper accounting records are kept which:


- Correctly record and explain transactions
- Enable the financial position to be determined at any time
- Allow financial statements to be prepared and audited

Approval of the Financial statements

This report is prepared in accordance with the Charities SORP (FRS 102) and reflects guidance issued by the Charities Regulator regarding transparency, governance, and public benefit reporting.

This report was approved by the board of trustees on 29 June 2026 and signed on behalf of the board by:

DocuSigned by:

CF67E0A3B063473...
John Glynn
Trustee

Signed by:

6134802424E1400
Sharon Walsh Gaynor
Trustee

**The Gavin Glynn Foundation CLG
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Trustees responsibilities statement

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

Irish company law requires the trustees to prepare financial statements for each financial year. Under the law, the trustees 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 trustees 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 trustees 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 trustees 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 trustees 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
The Gavin Glynn Foundation CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Gavin Glynn Foundation CLG (the 'company') for the financial year ended 31 August 2025 which comprise the statement of financial activity, statement of financial position 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 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts.

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 August 2025 and of its surplus 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
- the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102: 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 auditor's 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 the 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 trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

**Independent auditor's report to the members of
The Gavin Glynn Foundation CLG (continued)**

Other Information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement, the trustees 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's report to the members of
The Gavin Glynn Foundation CLG (continued)**

In preparing the financial statements, the trustees 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

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

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

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

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

**Independent auditor's report to the members of
The Gavin Glynn Foundation CLG (continued)**

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

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

Raymond Hunt
For and on behalf of
Hunt & Company Accountants
Chartered Certified Accountants & Statutory Auditors
52 Manor Street
Dublin 7

30 June 2026

The Gavin Glynn Foundation CLG
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Statement of financial activities
Financial year ended 31 August 2025

	Note	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
INCOMING RESOURCES					
Incoming resources from					
Charitable Donations	5	-	1,276,411	1,276,411	1,120,238
Total incoming resources		-	1,276,411	1,276,411	1,120,238
RESOURCES EXPENDED					
Cost of generating funds					
Fundraising & Marketing	5	-	122,011	122,011	94,450
Charitable activities					
Charitable activities	5	-	964,224	964,224	624,571
Governance & Support costs	5	-	181,118	181,118	173,136
Total resources expended		-	1,267,353	1,267,353	892,157
Net incoming/(outgoing) resources for the year		-	9,058	9,058	228,081
Total funds brought forward		-	1,080,662	1,080,662	852,581
Total funds carried forward		-	1,089,720	1,089,720	1,080,662

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 19 to 26 form part of these financial statements.

The Gavin Glynn Foundation CLG
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Statement of financial position
As at 31 August 2025


	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	7	<u>62,622</u>		<u>43,962</u>	
			62,622		43,962
Current assets					
Debtors	8	218,986		18,633	
Cash at bank and in hand		<u>876,020</u>		<u>1,081,336</u>	
		1,095,006		1,099,969	
Creditors: amounts falling due within one year					
	9	<u>(42,063)</u>		<u>(37,424)</u>	
Net current assets		<u>1,052,943</u>		<u>1,062,545</u>	
Total assets less current liabilities		<u>1,115,565</u>		<u>1,106,507</u>	
Net assets		<u><u>1,115,565</u></u>		<u><u>1,106,507</u></u>	
Charity funds					
Capital donation	10	25,845		25,845	
Unrestricted funds	10	<u>1,089,720</u>		<u>1,080,662</u>	
Total funds		<u><u>1,115,565</u></u>		<u><u>1,106,507</u></u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 29 June 2026 and signed on behalf of the board by:

DocuSigned by:

CF67E0A3B063473...
John Glynn
Director

Signed by:

6134802424F1400...
Sharon Walsh Gaynor
Director

The notes on pages 19 to 26 form part of these financial statements.

The Gavin Glynn Foundation CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 August 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is The Gavin Glynn Foundation CLG, Unit F11, Network Enterprise Park, Kilcoole, Co.Wicklow, A63 RC04.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, '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 in accordance with Accounting and Reporting by Charities Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland. (FRS 102).

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

Going concern

The Board have carried out a detailed review and assessment of likely funding and expenditure during 2025 and beyond that year and are satisfied, subject to the ongoing uncertainty and having made reasonable assumptions, that the company can continue to carry out their activities during this time and that re-forecasted funding and expenditure will allow it to continue to operate and discharge its liabilities. The financial statements therefore have been prepared on a going concern basis.

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.

The Gavin Glynn Foundation CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

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	- 12.5%	straight line
Motor vehicles	- 20%	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.

The Gavin Glynn Foundation CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 August 2025

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 are 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 company is limited by guarantee and does not have a share capital. Therefore the liability of each member, in the event of the company being wound up is €1.

The Gavin Glynn Foundation CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 August 2025

5. Incoming Resources and Resources expended

Income arises from

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2025	2025	2025	2024
	€	€	€	€
Charitable Donations	-	1,276,411	1,276,411	1,120,238
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Resources expended

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2025	2025	2025	2024
	€	€	€	€
Cost of generating funds				
Fundraising	-	85,348	85,348	68,335
Marketing	-	36,663	36,663	26,115
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u>122,011</u>	<u>122,011</u>	<u>94,450</u>

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2025	2025	2025	2024
	€	€	€	€
Charitable activities				
Donations	-	964,224	964,224	624,571
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u>964,224</u>	<u>964,224</u>	<u>624,571</u>

The Gavin Glynn Foundation CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2025	2025	2025	2024
	€	€	€	€
Governance & Support costs				
Wages and salaries	-	59,239	59,239	57,217
Rent payable	-	18,341	18,341	20,428
Insurance	-	1,566	1,566	2,178
Light & heat	-	1,882	1,882	759
Printing and office stationery	-	22,126	22,126	23,330
Advertising	-	16,256	16,256	21,386
Telephone	-	3,203	3,203	2,827
Motor expenses	-	8,823	8,823	4,378
Travel expenses	-	5,411	5,411	5,308
Legal and professional	-	923	923	-
Accountancy fees	-	3,738	3,738	3,690
Auditors remuneration	-	2,768	2,768	3,167
Bank charges	-	824	824	662
i-Donate	-	15,546	15,546	8,172
Subscriptions	-	3,232	3,232	3,451
Depreciation of tangible assets	-	17,100	17,100	16,183
Loss on disposal of tangible assets	-	140	140	-
	-	181,118	181,118	173,136

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2025	2025	2025	2024
	€	€	€	€
Total resources expended	-	1,267,353	1,267,353	892,157

The Gavin Glynn Foundation CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 August 2025

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	59,239	57,217

No employee received remuneration amounting to more than €60,000 for the years 2025 and 2024.

7. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 September 2024	27,206	53,400	80,606
Additions	-	58,900	58,900
Disposals	-	(53,400)	(53,400)
At 31 August 2025	27,206	58,900	86,106
Depreciation			
At 1 September 2024	8,164	28,480	36,644
Charge for the financial year	5,503	11,597	17,100
Disposals	-	(30,260)	(30,260)
At 31 August 2025	13,667	9,817	23,484
Carrying amount			
At 31 August 2025	13,539	49,083	62,622
At 31 August 2024	19,042	24,920	43,962

8. Debtors

	2025	2024
	€	€
Trade debtors	212,986	12,633
Prepayments	6,000	6,000
	218,986	18,633

The Gavin Glynn Foundation CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	18,864	18,864
Other creditors including tax and social insurance	4,441	3,256
Accruals	18,758	15,304
	<u>42,063</u>	<u>37,424</u>

10. Reserves

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2025	2025	2025	2024
	€	€	€	€
Capital donation	<u>-</u>	<u>25,845</u>	<u>25,845</u>	<u>25,845</u>

Statement of Funds

	Restricted funds	Unrestricted funds	Total funds
	€	€	€
At 1 September 2024	-	1,080,662	1,080,662
Movements during the year	-	9,058	9,058
At 31 August 2025	<u>-</u>	<u>1,089,720</u>	<u>1,089,720</u>

The movement in funds in the year were as follows:

	Restricted funds	Unrestricted funds	Total funds
	€	€	€
Balance at 1 September 2024	-	1,080,662	1,080,662
Income	-	1,276,411	1,276,411
Expenditure	-	(1,267,353)	(1,267,353)
Balance at 31 August 2025	<u>-</u>	<u>1,080,720</u>	<u>1,080,720</u>

The Gavin Glynn Foundation CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

11. Capital commitments

At the financial year end the company had no future commitments for capital expenditure:

12. Events after the end of the reporting period

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

13. Related party transactions

There were no related party transaction during the year.

14. Approval of financial statements

The board of trustees approved these financial statements for issue on 29 June 2026.