

Le Chéile Mentoring Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024

Le Chéile Mentoring Company Limited by Guarantee
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Le Chéile Mentoring Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	James Doorley Andrew Bray Brian McDonald Sarah Judge Claire Walsh Carin Bryans Ronan McLoughlin Mary Byrne Mairead Seymour Catherine Bond (Appointed 16 July 2024) Margaret Rogers (Resigned 16 July 2024) Deirdre Macklin (Resigned 1 October 2024)
Chairperson	James Doorley
Company Secretary	Mary Byrne
Charity Number	CHY17621
Charities Regulatory Authority Number	20066000
Company Number	424299
Registered Office	Tivoli Training Centre 24 Tivoli Terrace South Dun Laoghaire Co. Dublin
Auditors	Azets Audit Services Ireland Limited 3rd Floor 40 Mespil Road Dublin 4
Bankers	Allied Irish Bank 126 Capel Street Dublin 1 Co Dublin Ireland

Le Chéile Mentoring Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

The Directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2024.

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

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The Directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the Directors of Le Chéile Mentoring Company Limited by Guarantee present a summary of its purpose, governance, services, achievements, and finances for the financial year 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

Vision, Mission, and Strategy

Our Vision

Our vision is that every child and young person, Le Chéile Mentoring works with, will be supported and empowered to realise their hopes and dreams.

Our Mission

Le Chéile Mentoring is a national, volunteer mentoring, restorative justice and family support service, which supports children, young people and their families, where the child or young person is involved in or at risk of offending. We provide tailored supports, in partnership with other organisations, working along-side children, young people and their families, to enable them to reach their potential now and into the future.

Strategic Plan 2024 – 2028

This strategy sets out three priority objectives as follows:

1. Enhance the quality of mentoring, restorative justice and family support for young people and their families.
2. Expand services within the Youth Justice System in partnership with other agencies.
3. Grow Le Chéile Mentoring's Services beyond the Youth Justice System in partnership with other agencies.

There are four pillars which underpin the strategy and are critical to its successful implementation.

The four pillars are:

1. People
2. Finance
3. Operations
4. Communications

Structure, Governance and Management Structure

Le Chéile Mentoring is registered with the Charities Section of the Revenue Commissioners and has a registered charity number: CHY 17621. Le Chéile Mentoring is governed by a Memorandum and Articles of Association.

Le Chéile Mentoring is a charitable company limited by guarantee, without a share capital. It is a corporate entity with its own legal identity separate from its members and is regulated the same way as other companies under the Companies Acts. The main difference from other types of companies is that it is limited by guarantee, has members rather than shareholders and has no share capital.

The Board of Directors met eight times during 2024. Meetings were held in person and remotely as required. None of the members of the Board received any remuneration for their Board roles.

Le Chéile Mentoring recognises that sub-committees are an effective and efficient way of maximising participation by Board members in the work of the organisation. During 2024 the Finance and HR Sub-Committee met seven times, the Governance Sub-Committee met three times and the Strategic planning Sub-Committee met three times.

Le Chéile Mentoring Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Recruitment and appointment of new trustees

The Board would like to thank the two Directors who resigned during 2024 for their contribution to Le Chéile and dedicated service. They were Deirdre Macklin and Margaret Rogers.

Le Chéile Mentoring has in place a procedure for the recruitment and selection of Directors, which is set out in the Board handbook. The existing Directors on the advice of the Governance Sub-committee, identify gaps in skills, experience, and diversity when appointing new Directors. On appointment all new Directors receive induction training and documentation to familiarise themselves with the company's operations, management, and governance structure.

In 2024, the Board welcomed Catherine Bond as a new Director to the Board.

Management structure

Le Chéile Mentoring is managed by a CEO, who is overseen by the Board of Directors. The Board of Directors are responsible for decisions regarding the governance of the organisation, organisational policy, and strategic decisions that affect the organisation. Implementation of Board policy and strategy is delegated to the CEO and the Senior Management Team. The CEO informs the Board of operational decisions through regular CEO Reports to the Board.

The Senior Management Team consists of the CEO, two Regional Managers, and the Accounts and Corporate Services Manager. In 2024, there were twenty three employees employed.

Review of services and achievements

2024 was another successful year for Le Chéile Mentoring. The services provided to young people and their families which are delivered by a team of staff and volunteers are summarised below.

1. Mentoring

Youth Mentoring is a one-to-one relationship-based support which provides a positive role model to a young person. Volunteer mentors help young people improve their self-esteem, work on relationships and communication skills, and address antisocial behaviour. Depending on the needs of the young person, staff will assist with issues such as homelessness, substance abuse, and advocating for other services.

Parent mentoring helps parents/carers develop their own parenting skills and gives support with parenting issues. Parent mentoring gives a non-judgmental time and space outside the family home to parents under pressure.

2. Family Support Programmes

Le Chéile Mentoring supports parents and links parents to locally available parenting programmes such as Strengthening Families Programme and Parenting Together programme for parents/carers experiencing child to parent abuse.

We provide Family Support Interventions which are tailored supports designed for each individual family's needs and complement the mentoring sessions. Family support interventions aim to improve communications within the family and promote the importance of family relationships. Examples include family mediation or a family meal.

Strengthening Families Programme: Le Chéile Mentoring coordinates and funds Strengthening Families Programme (SFP) on behalf of the Probation Service, providing support to local steering committees. SFP is an evidence-based whole family skills training programme, designed to work with families experiencing high levels of stress, including families with drug and alcohol issues.

3. Restorative Justice

Le Chéile's Restorative Justice service works with people who have been affected by crime (offenders, victims, families and communities) to repair the harm caused. We use a number of different approaches tailor-made to the needs of the young person and the victims. We also provide training in Restorative Justice for those working in youth justice.

Achievements

Le Chéile Mentoring has a team of over 230 trained and committed volunteers across the country. We believe in volunteer delivered mentoring and volunteers are the foundation of our organisation. Volunteers are supported and supervised by a staff team.

The Directors would like to thank our employees and volunteers for their flexibility and commitment, which enabled us to deliver quality services to young people and their families. We also pay tribute to the young people and their families who engaged with Le Chéile Mentoring during this time.

Le Chéile Mentoring Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Key achievements of 2024 include the following:

- Le Chéile's staff and volunteers provided mentoring and restorative justice for 216 young people and 75 parents/carers nationally which is a 15.5% increase on 2023 figures.
- We ran two successful volunteer recruitment campaigns, welcoming 39 new volunteers to our mentoring service.
- The mentoring initiative for parents/carers of young people in Oberstown continued to grow and develop, in partnership with Oberstown Children Detention Campus.
- In partnership with Archways, we provided mentoring for young people and parents as part of an integrated family support initiative, which is part of the 'Greentown' youth justice project.
- The Restorative Justice Project expanded to include county Cork and worked with 37 young people in Counties Cork, Limerick and Clare. We also delivered training in Restorative Justice to 18 participants.
- In 2024 thanks to funding from the St Stephen's Green Trust, we initiated research on the family support needs of families whom Le Chéile supports, which will report in 2025.
- 5 Strengthening Families Programmes was supported in 2024 by Le Chéile. The total amount granted to these programmes in 2024 was €29,000 (2023: 6 programmes, €30,898).
- In 2024 we commenced a consultation process internally and with key external partners in preparation for the development of a new strategy. In October 2024 Mark Wilson, Director of the Probation Service launched the new strategy for 2024 to 2028, with the theme 'Inspiring hope, believing in change'.
- We were delighted to announce in October that the actor Neill Conroy who is also a mentor with Le Chéile agreed to become our first Volunteer champion.
- November, Le Chéile Mentoring hosted a sold out conference on Restorative Justice in Limerick on the theme of 'Driving Restorative Justice in Ireland Forward – Promoting Collaboration and Innovation'.
- In December 2024 the Board commissioned Boardmatch to carry out an evaluation and skills audit of the Board. This process has been carried forward into 2025.

Financial Review

The results for the financial year are set out in the Statement of Financial Activities and additional notes are provided showing income and expenditure in greater detail.

In summary our income has decreased to €1,518,370 (2023: € 1,561,406) and our expenditure also decreased to €1,530,224 (2023 €1,536,180) resulting in a net deficit of €11,854.

The level of funding has remained in line with 2023 and the marginal decrease in income (2.7%) is mainly due to ceasing of funding from Limerick City Council, in line also with the minor decrease of the expenditure (0.4%) in 2024.

Financial Results

At the end of the financial year the company has assets of €553,585 (2023 - €434,936) and liabilities of €451,843 (2023 - €321,340). The net assets of the company have decreased by € 11,854.

Financial Position

The negative net movement for 2024 of € 11,854 is the result of using Limerick City Council restricted reserves accumulated in previous years.

Reserves Position and Policy

Charity funds are managed between restricted and unrestricted reserves. The Board of Directors has established a policy whereby, unless otherwise allowed or specified by the funder, all unspent funds at the end of the year from statutory and other sources, are either deferred to the following year or transferred to restricted reserves. Deposit interest earned and any unspent unrestricted donations are transferred to unrestricted reserves or deferred to the following year.

Principal Risks and Uncertainties

The Directors consider that the principal risk factor that could materially and adversely affect the organisation's ability to continue to provide services would be the cessation / reduction of funding. The company has organisational policies and structures to limit this risk and the Directors regularly review, reassess, and proactively limit the associated risks insofar as possible.

Le Chéile Mentoring Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Directors and Secretary

The Directors who served throughout the financial year, except as noted, were as follows:

James Doorley
Margaret Rogers (resigned 16th July 2024)
Brian McDonald
Sarah Judge
Andrew Bray
Ronan McLoughlin
Carin Bryans
Claire Walsh
Deirdre Macklin (Resigned 1st October 2024)
Mary Byrne
Mairead Seymour
Catherine Bond (Appointed 16th July 2024)

In accordance with the Constitution, the Directors retire after three years and being eligible, offer themselves for re-election.

Margaret Rogers served as Company Secretary until her resignation at the AGM on the 16th of July 2024. Mary Byrne was appointed Company secretary on July 16th 2024.

Compliance with Sector-Wide Legislation and Standards

The company engages proactively with relevant legislation, standards and codes of practice. Le Chéile Mentoring Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- Governance Code (Charities Regulator Authority)

Post-Balance Sheet Events

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

Funds held as Custodian Trustee on behalf of Others

The assets held by Le Chéile Mentoring comprise of furniture and office equipment held in Le Chéile Mentoring offices.

Auditors

Pursuant to section 383 of the Companies Act 2014, the company has appointed Azets Audit Services Ireland Limited as auditor.


Statement on Relevant Audit Information


In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are Directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Tivoli Training Centre, 24 Tivoli Terrace South, Dun Laoghaire, Co. Dublin.

Approved by the Board of Directors on 22/07/2025 and signed on its behalf by:


Carin Bryans
Director


James Doorley
Chairperson

Le Chéile Mentoring Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The Directors are responsible for preparing 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 net income or expenditure 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 apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 operation.

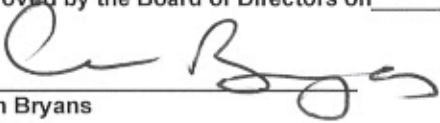
The Directors confirm that they have complied with the above requirements in preparing the financial statements.

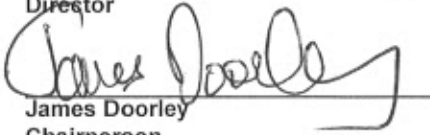
The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with 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.

In so far as the Directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the Directors have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 22/07/2025 and signed on its behalf by:


Carin Bryans
Director


James Doorley
Chairperson

INDEPENDENT AUDITOR'S REPORT

to the Members of Le Chéile Mentoring Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Le Chéile Mentoring Company Limited by Guarantee for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly 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 described below 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our 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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Le Chéile Mentoring Company Limited by Guarantee

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 any material misstatements in the Directors' Annual 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 complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the Directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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, if applicable, matters related to going concern and using the going concern basis of accounting unless 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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 Le Chéile Mentoring Company Limited by Guarantee

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 any 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.



Keith Doyle

for and on behalf of

Azets Audit Services Ireland Limited

3rd Floor

40 Mespil Road

Dublin 4

02/2/25

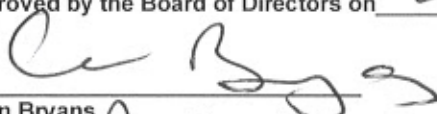
Le Chéile Mentoring Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES

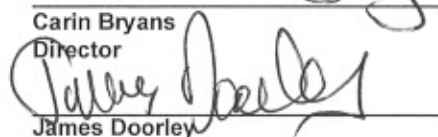
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total 2024 €	Total 2023 €
Income					
Donations and legacies	3.1	354	-	354	1,478
Charitable activities					
- Grants from governments and other co-funders	3.2	-	1,517,997	1,517,997	1,559,923
Other income	3.3	19	-	19	5
Total income		373	1,517,997	1,518,370	1,561,406
Expenditure					
Charitable activities	4.1	354	1,529,870	1,530,224	1,536,179
Net income/(expenditure)		19	(11,873)	(11,854)	25,227
Transfers between funds	16	10,500	(10,500)	-	-
Net movement in funds for the financial year		10,519	(22,373)	(11,854)	25,227
Reconciliation of funds					
Balances brought forward at 1 January 2024	16	71,538	42,057	113,595	88,368
Balances carried forward at 31 December 2024		82,057	19,684	101,740	113,595

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 22/07/2025 and signed on its behalf by:


Carin Bryans
Director



James Doorley
Chairperson


Le Chéile Mentoring Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	10	1	1
Current Assets			
Debtors	11	23,918	52,173
Cash at bank and in hand	18	529,665	382,761
		553,585	434,935
Creditors: Amounts falling due within one year	12	(451,843)	(321,340)
Net Current Assets		101,740	113,594
Total Assets less Current Liabilities		101,741	113,595
Funds			
Restricted funds		19,684	42,057
General fund (unrestricted)		82,057	71,538
Total funds	16	101,741	113,595

Approved by the Board of Directors on 22/07/2025 and signed on its behalf by:


 Carin Bryans
 Director


 James Doorley
 Chairperson

Le Chéile Mentoring Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		(11,854)	25,227
Adjustments for:			
Depreciation		-	1,099
Interest receivable and similar income		-	-
		<u>(11,854)</u>	<u>26,326</u>
Movements in working capital:			
Movement in debtors		28,255	2,771
Movement in creditors		130,503	(213,068)
		<u>146,904</u>	<u>(183,971)</u>
Cash flows from investing activities			
Interest received		-	-
Payments to acquire tangible assets		-	-
		<u>-</u>	<u>-</u>
Net cash generated from investment activities		-	-
		<u>146,904</u>	<u>(183,971)</u>
Net increase in cash and cash equivalents		382,761	566,731
Cash and cash equivalents at 1 January 2024		382,761	566,731
Cash and cash equivalents at 31 December 2024	18	<u>529,665</u>	<u>382,760</u>

Le Chéile Mentoring Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Le Chéile Mentoring Company Limited by Guarantee is a company incorporated in the Republic of Ireland. The registered office of the company is Tivoli Training Centre, 24 Tivoli Terrace South, Dun Laoghaire, Co. Dublin which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that Act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6, and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Le Chéile Mentoring Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Donations and legacies

Donations, gifts, and legacies are included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the charity in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified, and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. In 2024 Le Chéile received donations from: The Courts Service (€500) and from private donation (€998). The unused balance of these and previous years donations has been carried forward to 2025 (€3,031).

Legacy income is recognised at the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Income from charitable activities is mainly derived from The Department of Justice through the Probation Service. This is an annual grant paid in accordance with the terms of the funding agreement. This income is accounted for on an accruals basis and is restricted. The Department of Justice through the Probation Service provided payment in the amount of €1,313,160 in 2024 (2023: €1,127,106). This is an annual grant paid in accordance with the terms of the funding agreement (including Schedule I) for provision of services.

The Department of Justice through Cuan also provided restricted funding in the amount of €13,500 in 2024 (2023: €10,800). This is an annual grant paid in accordance with the terms of the funding agreement (including Schedule I) for provision of services for the Restorative Justice Project. This income is accounted for on an accruals basis and is restricted.

Le Chéile Mentoring also receives restricted funding from Waterford & South Tipperary Community Youth Service (€73,500) and Crosscare (€120,614) through the YDP-Funds, from Archways (€68,500) for the implementation of the Greentown Programme, from Oberstown (€68,375). These income streams are also accounted for on an accruals basis.

Le Chéile Mentoring Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Capital Grants

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable or performance conditions relating to the grant have been met. In 2024, Le Chéile Mentoring did not receive any capital grant from the Department of Justice nor from other funders.

Intangible Income

Intangible income, which comprises donated services, is included in income at a value which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. As a Probation funded Community Based Organisation Le Chéile Mentoring avails of rent free office spaces through the Probation Service. The same arrangement is offered to us by Archways for the Whitetown Project and by Oberstown Children Detention Centre. Due to this, Le Chéile Mentoring did not incur any utility costs apart from phone and internet bills. The locations are as follows:

	Rooms available
Head Office, 24 Tivoli Terrace South, Dun Laoghaire, Co. Dublin	9
Probation Office 3rd Floor, Intreo Building, Main Street, Ballymun, Dublin 9	1
The Probation Service, Cork Street, Dublin 8	1 desk
The Probation Service, 3 Catherine St, Waterford	1
The Probation Service, St Nicholas Church, Cove St, Cork	1
Probation Service Building, Abbeyleix Road, Portlaoise, Co. Laois	1
The Probation Service, Government Offices, Kilcarn, Navan, Co.Meath	1
Unit 13, Burnell Court, Mayne River Street, Northern Cross, Malahide Road	1 desk
Oberstown Children Detention Campus, Lusk, Co. Dublin	1 desk

During 2024, Le Chéile received ten free licenses from Salesforce for the use of the CRM system, four free licenses from Triangle Consulting Social Enterprise for the use of the Outcome Star ten Business Premium and twenty five Microsoft Business Basic Licenses for Office 365.

The company receives donated services in the form of Mentor volunteer hours. In 2024, the total hours given by volunteers was 2,493. Additionally, 403 hours were given to Le Chéile from Board volunteers for Board related activities.

The Directors consider that the costs involved in undertaking a valuation to ascertain a monetary value of this donated service would not be materially beneficial to the users understanding of the financial statements. The company appreciates this gesture of 'support in kind'.

Investment income

Investment income is derived from deposit interest and is accounted for on an accruals basis. This income is unrestricted.

Expenditure

Expenditure is analysed, between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to a specific activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Going Concern

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the continued support from the Department of Justice - Probation Service to provide funds needed by the company.

The organisation is primarily funded by the Probation Service and was set up in response to directions under Children's Act 2001 to provide mentoring services to children under the age of 18 who are involved with the Probation Service.

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings, and equipment - 3 years Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Tax Clearance: Le Chéile Mentoring is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments".

Pensions

The company operates a defined contribution pension scheme for a number of employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
		€	€	€	€
	Donations	354	-	354	1,478
		<u>354</u>	<u>-</u>	<u>354</u>	<u>1,478</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		€	€	€	€
	Dept. of Justice Probation Service	-	1,130,661	1,130,661	1,171,317
	Restorative Justice - Probation Service	-	39,337	39,337	39,178
	Cuan	-	13,518	13,518	11,070
	St Stephen Green Trust	-	9,236	9,236	-
	Community Safety Fund Galway	-	180	180	-
	YDP Dublin - Crosscare	-	122,830	122,830	119,136
	YDP Waterford- WSTCYS	-	72,165	72,165	68,067
	Limerick City Council	-	-	-	35,000
	Oberstown	-	65,757	65,757	38,688
	Greentown	-	64,312	64,312	77,467
		<u>-</u>	<u>1,517,997</u>	<u>1,518,351</u>	<u>1,559,923</u>
3.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023
		€	€	€	€
	Bank Interest	19	-	19	5
		<u>19</u>	<u>-</u>	<u>19</u>	<u>5</u>

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2024

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Mentoring Costs	1,121,373	-	153,668	1,275,041	1,286,101
FSP Costs	138,913	-	12,536	151,448	138,504
Restorative Justice Costs	86,327	-	17,407	103,734	114,573
	<u>1,346,612</u>	<u>-</u>	<u>183,611</u>	<u>1,530,223</u>	<u>1,536,179</u>

4.2 SUPPORT COSTS	Mentoring €	Family Support Programmes €	Restorative Justice €	2024 €	2023 €
Salaries	58,572	4,970	6,736	70,278	70,536
Running costs	32,616	2,140	3,073	37,828	31,598
Governance	13,999	1,401	606	16,006	8,588
General	21,222	1,290	5,817	28,329	30,573
Information Technology	27,259	2,735	1,175	31,169	34,036
	<u>153,668</u>	<u>12,536</u>	<u>17,407</u>	<u>183,611</u>	<u>175,331</u>

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024 €	2023 €
Salaries	Time Spent	70,278	70,536
Running costs	Departments	37,828	31,598
Governance	Departments	16,006	8,588
General	Departments	28,329	30,573
Information Technology	Departments	31,169	34,036
		<u>183,611</u>	<u>175,331</u>

6. NET INCOME

	2024 €	2023 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	-	1,099
Auditor's remuneration: - audit services	4,613	4,613
	<u>4,613</u>	<u>4,613</u>

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2024

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive Directors) during the financial year was as follows:

	2024	2023
	Number	Number
Chief Executive Officer	1	1
Senior Management	3	3
Regional Mentor co-ordinators	12	12
Administration	2	2
Development Coordinator	1	1
Restorative Justice Coordinator	1	1
Project Officers	3	3
	<u>23</u>	<u>23</u>

The staff costs comprise:

	2024	2023
	€	€
Wages and salaries	1,070,252	1,074,442
Social security costs	117,810	118,159
Pension costs	10,196	9,987
	<u>1,198,259</u>	<u>1,202,588</u>

Included in employment costs is an accrual of €18,688 (2023: €9,622) in respect of untaken holiday leave at the year end.

8. KEY MANAGEMENT COMPENSATION

Key management includes the CEO, the Regional Managers and the Accounts and Corporate Services Manager. The compensation paid or payable to key management for employee services is shown below:

	2024	2023
	€	€
Gross salaries including Employer PRSI	<u>316,891</u>	<u>310,611</u>

9. EMPLOYEE BAND

Three employees received remuneration within the band of €60,000-€70,000.

One employee received remuneration within the band of €80,000-€90,000.

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2023	4,616	4,616
Depreciation		
At 1 January 2024	4,616	3,516
Charge for the financial year	-	1,100
At 31 December 2024	4,616	4,616
Net book value		
At 31 December 2024	<u>1</u>	<u>1</u>
At 31 December 2023	<u>1</u>	<u>1</u>

11. DEBTORS

	2024 €	2023 €
Prepayments	23,918	27,771
Accrued Income	-	24,402
	<u>23,918</u>	<u>54,944</u>

12. CREDITORS

	2024 €	2023 €
Amounts falling due within one year		
Trade creditors	4,609	3,042
Taxation and social security costs	28,090	25,553
Other creditors	13,366	14,521
Accruals	23,300	14,234
Deferred Income	382,478	263,990
	<u>451,843</u>	<u>321,340</u>

13. PENSION COSTS - DEFINED CONTRIBUTION

The company operates an externally funded defined contribution scheme that covers the senior employees of the company. The assets of the scheme are vested in independent trusts for the sole benefit of those employees. Pension costs amounted to €10,196 (2023 - €9,987). Pension costs are divided between defined contribution costs of €6,071 (€5,894 in 2023) and standard PRSA costs of €4,125 (€4,092 in 2023).

Contributions totalling €3,395 (2023: €3,864) were payable to the fund at 31 December 2024 and are included in other creditors.

14. Grants and Deferred Income

Funder	Department of Justice/Probation Service
Amount Received 2024	€1,073,626
Deferred Income Reversal	€217,671
Deferred Income to 2025	€-160,636
Income 2024	€1,130,661

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

Funder	Department of Justice/Probation Service RJ
Amount Received 2024	€141,868
Deferred Income Reversal from 2023	€3,470
Deferred Income to 2025	€-106,000
Income 2024	€39,337
Funder	Limerick City Council – Restorative Justice
Amount Received 2024	€12,000
Grant Due Reversal from 2023	€-12,000
Income 2024	€0
Funder	Cuan – Restorative Justice
Amount Received 2024	€13,500
Deferred Income Reversal from 2023	€1,033
Deferred Income to 2025	€-1,015
Income 2024	€13,518
Funder	YDP Waterford – WSTCYS
Amount Received 2024	€86,507
Grant Due Reversal from 2023	€-12,402
Deferred Income to 2025	€-1,939
Income 2024	€72,165
Funder	YDP Dublin – Crosscare
Amount Received 2024	€120,614
Deferred Income Reversal from 2023	€10,978
Deferred Income to 2025	€-8,762
Income 2024	€122,830
Funder	Oberstown
Amount Received 2024	€68,375
Deferred Income Reversal from 2023	€6,900
Deferred Income to 2025	€-9,519
Income 2024	€65,757
Funder	Greentown - Archways
Amount Received 2024	€68,500
Deferred Income Reversal from 2023	€1,805
Deferred income to 2025	€-5,992
Income 2024	€64,312
Funder	St Stephen Green Trust
Amount Received 2024	€0
Deferred Income Reversal from 2023	€20,000
Deferred income to 2025	€-10,764
Income 2024	€9,236
Funder	Community Safety Fund Galway
Amount Received 2024	€75,000
Grant Due Reversal from 2023	€0
Deferred income to 2025	€-74,820
Income 2024	€180
Funder	Private Donations
Amount Received 2024	€998
Deferred Income Reversal from 2023	€0
Deferred income to 2025	€-998
Income 2024	€0

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

Funder	Balmayne Etns
Amount Received 2024	€0
Deferred Income Reversal from 2023	€722
Deferred Income to 2025	€-368
Income 2024	€354

Funder	Court Services
Amount Received 2024	€500
Deferred Income Reversal from 2023	€1,165
Deferred Income to 2025	€-1,665
Income 2024	€0

These accrued and deferred incomes for 2024 are stated after accounting for adjustments in relation to accruals and prepayments at the year end.

15. RESERVES

	2024	2023
	€	€
At 1 January 2024	113,595	88,368
Profit for the financial year	(11,854)	25,227
At 31 December 2024	<u>101,740</u>	<u>113,595</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2023	46,311	42,057	88,368
Movement during the financial year	25,227	-	25,227
At 31 December 2023	71,538	42,057	113,595
Movement during the financial year	10,519	(22,373)	(11,854)
At 31 December 2024	<u>82,057</u>	<u>19,684</u>	<u>101,740</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January	Income	Expenditure	Transfers between funds	Balance 31 December 2024
	2024	€	€	€	€
	€	€	€	€	€
Restricted funds					
Restricted	42,057	1,517,997	(1,529,870)	(10,500)	19,684
Unrestricted funds					
Unrestricted General	71,538	373	(354)	10,500	82,057
Total funds	<u>113,595</u>	<u>1,518,370</u>	<u>(1,530,224)</u>	<u>-</u>	<u>101,740</u>

The Restricted funds of 19,684 are Reserves relates to the Limerick City Council- Regeneration.

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

16.3 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted	Unrestricted	Total 2024	Total 2023
Tangible fixed assets	1	-	1	1
Current assets	471,527	82,057	553,585	434,934
Current liabilities	<u>(451,843)</u>	<u>-</u>	<u>(451,843)</u>	<u>(321,340)</u>
	<u>19,684</u>	<u>82,057</u>	<u>101,740</u>	<u>88,368</u>

17. STATUS

The company is limited by guarantee not having a share capital. 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 financial 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 €1.

18. CASH AND CASH EQUIVALENTS

	2024	2023
	€	€
Cash and bank balances	521,128	375,029
Cash equivalents	7,752	7,732
	<u>528,880</u>	<u>382,761</u>

19. POST-BALANCE SHEET EVENTS

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

20. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year (2023: None).

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

22/07/2025