

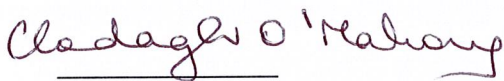
School Completion Programme Dun  
Dealgan CLG  
Redeemer Boys School  
Ard Easmuinn  
Dundalk  
Co.Louth

18 February 2026

Overall Certification to Companies Registration Office

**To Whom it May Concern,**

This is to certify that the attached accounts and reports in total are the true copy of accounts and reports as laid before the members at the AGM.



Clodagh O'Mahony

**Director**



Patrick O'Rourke

**Secretary**

Date : 23/02/2026.

**Company registration number: 468316**

**School Completion Programme Dun Dealgan CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

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

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors report	<b>2 - 3</b>
Directors responsibilities statement	<b>4</b>
Independent auditor's report to the members	<b>5 - 8</b>
Income and expenditure	<b>9</b>
Statement of income and retained earnings	<b>10</b>
Balance sheet	<b>11</b>
Statement of cash flows	<b>12</b>
Notes to the financial statements	<b>13 - 17</b>

**School Completion Programme Dun Dealgan CLG  
Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Clodagh O'Mahony Patrick O'Rourke Rosalyn Brady
<b>Secretary</b>	Patrick O'Rourke
<b>Company number</b>	468316
<b>Registered office</b>	Redeemer Boys School Ard Easmuinn Dundalk Co.Louth
<b>Business address</b>	Redeemer Boys School Ard Easmuinn Dundalk Co.Louth
<b>Auditor</b>	CMF 3rd Floor Quayside Business Park Mill Street Dundalk Co.Louth
<b>Bankers</b>	Bank of Ireland Clanbrassil Street Dundalk Co.Louth

**School Completion Programme Dun Dealgan CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Directors report**

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

**Directors**

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

Clodagh O'Mahony  
Patrick O'Rourke  
Rosalyn Brady

**Principal activities**

The principal activity of the company during the year was to retain young people in the educational system and to improve their quality of participation and educational attainment by using a collaborative approach between all educational providers, both formal and non formal, including parents and relevant community and statutory bodies.

**Development and performance**

The directors were satisfied with the results for the year and the year end financial position. The directors plan to continue the above activities in the forthcoming year subject to satisfactory funding arrangements.

**Assets and liabilities and financial position**

The directors were satisfied with the year end financial position.

**Principal risks and uncertainties**

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

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets, targets and projections. The company has a policy of maintaining adequate cash reserves;
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis;

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

**Likely future developments**

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

**Accounting records**

The books and records of the company are located at its registered office.

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

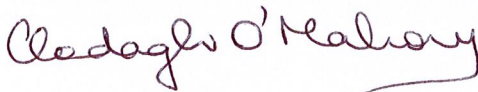
**Directors report (continued)**

**Relevant audit information**

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

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

This report was approved by the board of directors on 23 February 2026 and signed on behalf of the board by:



Clodagh O'Mahony  
Director



Patrick O'Rourke  
Director

**School Completion Programme Dun Dealgan CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Directors responsibilities statement**

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

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

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

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

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

**Independent auditor's report to the members of  
School Completion Programme Dun Dealgan CLG**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of School Completion Programme Dun Dealgan CLG (the 'company') for the financial year ended 31 August 2025 which comprise the Income and expenditure, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In 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 deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

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 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 when the financial statements are authorised for issue.

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

**Independent auditor's report to the members of  
School Completion Programme Dun Dealgan CLG (continued)**

***Other Information***

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

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 directors' report.

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

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

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

**Independent auditor's report to the members of  
School Completion Programme Dun Dealgan CLG (continued)**

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

***Auditor's responsibilities for the audit of the financial statements***

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:

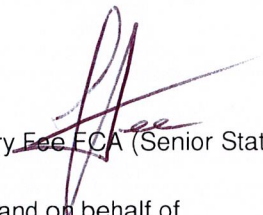
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 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.

***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.

**Independent auditor's report to the members of  
School Completion Programme Dun Dealgan CLG (continued)**



Gerry Fee FCA (Senior Statutory Auditor)

For and on behalf of  
CMF  
Statutory Auditors and Statutory Auditors & Accountants  
3rd Floor  
Quayside Business Park  
Mill Street  
Dundalk  
Co.Louth

23 February 2026

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Income and expenditure**  
**Financial year ended 31 August 2025**

	Note	2025 €	2024 €
<b>Turnover</b>	5	518,875	467,080
<b>Gross Surplus</b>		<u>518,875</u>	<u>467,080</u>
Administrative expenses		(521,139)	(475,794)
<b>Operating (Deficit)</b>	6	<u>(2,264)</u>	<u>(8,714)</u>
<b>(Deficit) before taxation</b>		<u>(2,264)</u>	<u>(8,714)</u>
Tax on (deficit)		-	-
<b>(Deficit) for the financial year</b>		<u><u>(2,264)</u></u>	<u><u>(8,714)</u></u>

All the activities of the company are from continuing operations.

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

The notes on pages 13 to 17 form part of these financial statements.

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of income and retained earnings**  
**Financial year ended 31 August 2025**

	<b>2025</b>	2024
	<b>€</b>	€
(Deficit) for the financial year	(2,264)	(8,714)
<b>Retained earnings at the start of the financial year</b>	17,076	25,790
<b>Retained earnings at the end of the financial year</b>	<u>14,812</u>	<u>17,076</u>

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet**  
**As at 31 August 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Cash at bank and in hand		82,247		72,781	
		<u>82,247</u>		<u>72,781</u>	
<b>Creditors: amounts falling due within one year</b>					
	9	(67,435)		(55,705)	
<b>Net current assets</b>					
			<u>14,812</u>		<u>17,076</u>
<b>Total assets less current liabilities</b>					
			<u>14,812</u>		<u>17,076</u>
<b>Net assets</b>					
			<u><u>14,812</u></u>		<u><u>17,076</u></u>
<b>Capital and reserves</b>					
Income and expenditure account	11		<u>14,812</u>		<u>17,076</u>
<b>Members funds</b>					
			<u><u>14,812</u></u>		<u><u>17,076</u></u>

These financial statements were approved by the board of directors on 23 February 2026 and signed on behalf of the board by:

Clodagh O'Mahony  
Director

Patrick O'Rourke  
Director

The notes on pages 13 to 17 form part of these financial statements.

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of cash flows**  
**Financial year ended 31 August 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
(Deficit) for the financial year	(2,264)	(8,714)
<i>Adjustments for:</i>		
Accrued expenses/(income)	(19,372)	18,931
<i>Changes in:</i>		
Trade and other creditors	31,102	(37,092)
Cash generated from operations	<u>9,466</u>	<u>(26,875)</u>
Net cash from/(used in) operating activities	<u>9,466</u>	<u>(26,875)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	9,466	(26,875)
<b>Cash and cash equivalents at beginning of financial year</b>	<u>72,781</u>	<u>99,656</u>
<b>Cash and cash equivalents at end of financial year</b>	<u><u>82,247</u></u>	<u><u>72,781</u></u>

**School Completion Programme Dun Dealgan 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 Redeemer Boys School, Ard Easmuinn, Dundalk, Co.Louth.

**2. Statement of compliance**

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

**3. Accounting policies and measurement bases**

**Basis of preparation**

The audited financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as published by the Association of Chartered Certified Accountants and the Companies Act 2014 except for the entity invoking the true and fair override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS102 and Section 291(5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss be re-named to an income and expenditure account detailing the income and expenditure by nature. Given that the company is a company limited by guarantee the capital and reserves section of the balance sheet has been adapted accordingly to reflect this. The directors consider that the layout adapted more correctly reflects the nature of the entity given that the entity is a not for profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of the Companies Act 2014 and section 4 and 5 of FRS102 would not result in the financial statements showing information that would allow the entity to show a true and fair view.

**Judgements and key sources of estimation uncertainty**

No significant judgements have had to be made by management in preparing these financial statements.

**Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The directors do not consider that there are any key assumptions and other sources of estimation uncertainty that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

**Income**

Income is included in the financial statements when received. Incoming resources have been included in the financial statements when received. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

**Expenditure**

Except where noted separately, all expenditure incurred is under the control of the Company. However, the Second Chance Project is outsourced to Coxes Demesne Youth and Community Project CGL, who have control over this projects expenditure.

**Financial instruments**

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

**Funds**

All funds available to the company are restricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for a particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**4. Limited by guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

**5. Turnover**

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

**6. Operating surplus**

Operating (Deficit) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	€	€
Fees payable for the audit of the financial statements	1,599	1,230
	<u>          </u>	<u>          </u>

**7. Staff costs**

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

	<b>2025</b>	<b>2024</b>
	Number	Number
Project Coordinator	1	1
Project Workers	7	6
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	<b>2024</b>
	€	€
Wages and salaries	409,118	379,184
Social insurance costs	44,040	33,121
Other compensation - directors' long term incentive schemes	3,244	2,798
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

**8. Appropriations of income and expenditure**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	17,076	25,790
(Deficit) for the financial year	(2,264)	(8,714)
<b>At the end of the financial year</b>	<b>14,812</b>	<b>17,076</b>

**9. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade creditors	-	427
Other creditors	42,228	14,202
Tax and social insurance:		
PAYE and social welfare	22,968	19,465
Accruals	2,239	21,611
	<b>67,435</b>	<b>55,705</b>

**10. Financial instruments**

The carrying amount for each category of financial instruments is as follows:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Cash at bank and in hand	<b>82,247</b>	<b>72,781</b>

**11. Reserves**

Reserves is the total of accumulated surpluses and deficits incurred by the company since incorporation.

**12. Analysis of changes in net debt**

	At 1 September 2024	Cash flows	At 31 August 2025
	<b>€</b>		<b>€</b>
Cash and cash equivalents	72,781	9,466	82,247

**School Completion Programme Dun Dealgan CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

**13. Controlling party**

The board of management are considered the ultimate controlling party.

**14. Disclosure of Grants - Circular 13/2014 compliance**

Agency	Tusla, Child & Family Agency
Sponsoring Government Dept.	Dept of Children, Equality, Disability, Integration and Youth
Grant names	School Completion Programme, Second Chance, School Avoidance, iScoil
Total grant received in the year	546,901
Grant taken to income for the year	518,875
Expenditure in the year	521,139
Deferred income at end of year	42,228
Term	Year to 31st August 2025
Capital grant	Nil
Restriction on use	School support services under DEIS initiative

**15. Tax Clearance**

The company has remained tax compliant with Circular 44/2006 'Tax Compliance for Grants and Similar Type Payments' throughout the year. The company has an up to date TCAN with the Revenue Commissioners.

**16. Approval of financial statements**

The board of directors approved these financial statements for issue on 23 February 2026.