
LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

COMPANY INFORMATION

Directors	Karl Heller Alan Rougheen John O'Hara Brian O'Donnell Darren Coventry-Howlett Annmarie Larkin (resigned 23 June 2025) Patrick Harrington (resigned 23 June 2025) Jillian Power (resigned 23 June 2025)
Company secretary	Alan Keane
Registered number	602760
Registered office	Cross Street Kells Co. Meath A82 HP63
Charity Numbers	Registered Charity Number (RCN): 20158712 CHY (Revenue) Number: 22275
Independent auditor	Woods and Partners Limited Chartered Accountants and Registered Auditor Cannon Street Kells Co. Meath
Bankers	Bank of Ireland St Stephen's Green Dublin 2

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

CONTENTS

	Page
Directors' report	1 - 9
Directors' responsibilities statement	10
Independent auditors' report	11 - 13
Statement of income and retained earnings	14
Statement of financial position	15
Statement of changes in equity	16 - 17
Statement of cash flows	18
Notes to the financial statements	19 - 28
<p>The following pages do not form part of the statutory financial statements:</p>	
Detailed income and expenditure account and summaries	30 - 32

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their annual report and the audited financial statements for the year ended 31 December 2024.

Principal activities

Our mission

Little Blue Heroes Foundation is a not-for-profit registered charity voluntarily led by Garda members, retired Garda members and civic minded people from communities. The charity employs one person from the community to operate the day to day administration of the charity.

It aims to help families in need from local communities in Ireland who have children undergoing long-term medical treatment for serious illness. The name 'Little Blue Heroes' came about when we found that the vast amount of the children we support have a strong fascination with police uniform, equipment, vehicles, Garda units, etc. This has even led some of the children to make a wish to become an Honorary Garda and become part of the Garda family. As heroes to us with the battles they face, these children have become our Little Blue Heroes.

What we do

Little Blue Heroes Foundation's vision is to support families of children with serious illnesses in Ireland while empowering the lives of children through positive community engagement. The key mission is to provide practical and financial support to families of children who have serious illnesses in Ireland while granting the wish of the children which they support to become Honorary Gardaí to empower the child and foster positive engagement with An Garda Síochána.

Our support generally falls into one of the below categories:

Financial Support

We provide financial aid to support our Little Blue Heroes subject to available funding. Application for support must meet our beneficiary criteria. Little Blue Heroes Foundation only considers applications for assistance for families with children between the age of 1- 15 (at time of application), in Ireland, with life-threatening and life-limiting condition(s) that comes under one of the four categorisations set out below:

Category 1 – Severe Genetic and Congenital Disorders

These are serious, life-limiting conditions present from birth, typically caused by significant genetic abnormalities. They often result in profound physical disability, respiratory or cardiac compromise, and/or severe developmental impairment. Individuals may require intensive and ongoing specialist medical care, frequent hospitalisation, complex surgical procedures, and continuous support for daily living.

Examples: Advanced-stage cystic fibrosis, Duchenne muscular dystrophy, complex congenital heart defects requiring surgical intervention, Type I or II spinal muscular atrophy.

Category 2 - Neurological and Neuromuscular Disorders

These conditions affect the brain, spinal cord, or muscles, leading to significant physical and cognitive disabilities. They often require extensive medical treatment, therapy, and supportive care. Examples: Cerebral palsy, epilepsy, severe forms of muscular dystrophy, brain tumours.

Category 3 - Cancers and Malignant Diseases

These are life-threatening due to their aggressive nature and potential to spread throughout the body.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Treatment typically involves intensive therapies such as chemotherapy, radiation, and surgery, with significant side effects and long-term health implications. Examples: Leukaemia, neuroblastoma, brain tumours, sarcomas.

Category 4 - Chronic and Severe Organ Diseases

These conditions involve critical organs and require long-term medical management. They can lead to frequent hospitalisations, complex treatment regimens, and often necessitate organ transplants or other major interventions. Examples: Severe congenital heart disease, chronic renal failure, severe respiratory conditions (e.g. cystic fibrosis-related lung disease).

These categories encompass a wide range of serious illnesses that significantly impact children's lives, requiring comprehensive and specialised medical care and support.

Honorary Garda

We grant the wish of the children which we support (under the criteria, see details below) to become Honorary Gardaí and provide Garda themed distraction toys and children's events (e.g. Honorary Garda Graduation Day) for the Little Blue Heroes.

Haven For Heroes

We provide the Haven 4 Heroes programme which brings families which we support on holidays in Ireland who wouldn't normally get a chance to go away, due to the severity of the child's illness or due to financial limitations. We have 4 partners for Haven 4 Heroes programme which include hotels and hospitality includes Aran Islands Hotel Galway, Aran Glamping Galway, Dunboyne Castle Hotel Meath, Helen's Self Catering in Mayo, Rochestown Park Hotel Cork and Ben's Boat House Wexford.

Hospital Visits

On the approval of Hospital Management and with the consent of parents we will buddy up members of An Garda Síochána with their local Little Blue Heroes who visit the children in hospital and provide support and a friendly chat for the children and their families. This also lets the children know they are not alone on their road through treatment.

Hospital Care Packs

We arrange for hospital care packs to be delivered to families in hospitals who may have found themselves having to make an unscheduled or urgent visit to the hospital. These packs include personal care items such as wash items, laundry items, PJ's, towels, takeaway vouchers, etc.

National Christmas Events

During December we will host National Christmas Events for Little Blue Heroes and their families at Westmanstown and local Districts where our Honorary Gardaí get to meet Santa Claus. Adding to the festive day our heroes the charity get support from a number of national units who put on displays including the Mounted Unit, Dog Unit, Water Unit and the Air Support Unit. The Heroes are also accompanied by their buddy Gardaí who have supported them throughout the year. Other Christmas events include Steam Train Santa Express, Harris Group Christmas experience and many more.

Christmas Gift

We have supported all Little Blue Heroes and their families over the festive seasons by giving them a gift package that includes vouchers for food, vouchers for toys and fuel vouchers 'Yule Fuel' for their cars to fuel the

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

journeys of families of children with serious illness who had hospital appointments over the festive season. Being on the road for families means needing fuel for the car, last minute food shopping for essentials, credit for phones and buying fuel for the home. Normally the only 24 hour service available to buy these things are garages along their route to and from hospital. We help to reduce some of these costs to these families who must travel our national roads by providing Gift Cards for garages to those in need.

The gift packs are delivered in December by Community Gardaí who act as buddy Gardaí to the Little Blue Heroes during the year. This adds to the excitement of the gift arriving to the homes of Little Blue Heroes.

Regional & Divisional Christmas Events

During December we host Regional & Divisional Christmas Events for our Little Blue Heroes and their families at Westmanstown and local Districts where our Honorary Gardaí get to meet Santa Claus. Adding to the festive day our heroes we get support from a number of national units who put on displays including the Mounted Unit, Dog Unit, Water Unit and the Air Support Unit. Our Heroes are also accompanied by their buddy Gardaí who have supported them throughout the year.

Other Christmas events include Steam Train Santa Express, Harris Group Christmas experience and many more

Mini Garda Cars

We have raised funds to supply mini Garda cars for our Little Blue Heroes. To date we have issued over 60 mini Garda cars to Little Blue Heroes around the country bringing joy and creating memories for families. The Mini Garda Cars would not be possible without the support of our charity partner Esmark Finch Vehicle Engineering who decal the cars and local Community Gardaí who arrange the delivery of them to our Little Blue Heroes.

Mini Garda Bikes

We are honoured to have Blue Knights Ireland as our affiliated Garda motorcycle club who have supported Little Blue Heroes Foundation from our beginning. In continuing with this amazing support Blue Knights Ireland support our Little Blue Heroes by donating mini Garda motor bikes to eligible Little Blue Heroes.

Through creativity, listening and kindness, we make the little things matter and the big things happen.

International Police Support

Where possible we arrange through the International Police Association Ireland for our Honorary Gardaí who need to go abroad for treatment to meet up with local police officers to provide support and a warm welcome to the children and their families.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Review of activity 2024

The year 2024 for Little Blue Heroes Foundation was a significant year for the charity in terms of community support, fundraising and more importantly the ability of the charity to support and assist families in need who have children with serious illnesses which is the core mission of the charity. The directors assess the success of this largely to the charity is diligent and competent volunteers who put great effort in supporting families and managing events, fundraising and general charity functions.

During 2024 we had 377 new families that we supported. From January 2005 to present we have 184 new families being referred to our charity which has added to service demand. To cater for this increase of services we have managed this through our administration and family liaison staff member who supports the day-to-day activities of the charity, reviews applications of families with the assistance of children's hospital social workers and acts as a support for all our charity representatives (voluntary) at county and local level. With only one paid administrative role, sustaining key programmes our charity is aware addition administration human resources are needed to avoid likely stretches.

Due to the growth and expansion of the charity Little Blue Heroes Foundation acquired rented premises at Cross Street, Kells, Meath. The business needs of the charity required moving from a one house room operation to an office setting with some storage. In achieving this it presented the charity with new accommodation cost, but ongoing budgetary assessment and approved philanthropy support will be key going forward.

The financial outcomes as shown in the Statement of income and retained earnings for the year ended 2024 show a net deficit of €83,056 compared to a net deficit of €21,593 in period ended 2023.

Analysis of Income

The Charity's total income, which arises from several income streams increased to €1,152,440 from €995,366 in 2023.

Analysis of Expenditure

Our expenditure comprises the direct costs of fulfilling each service; the support team and the operational costs of running the organisation. The Charity's total expenditure increased to €1,235,496 compared to €1,016,959 in 2023 an overall increase of €218,537. As noted above the increase in expenditure is directly linked to the number of familiesold and new which charity provides support to. The charity also had a number of honorary gardas in the year which is key driver of the charity. The increase is attributable to hard work of our team.

Balance Sheet

At the 31 December 2024, the Charity has a positive Balance sheet, created over the years of its existence and arising from a prudent approach to managing its activities and risks. This facilitates the Charity in its wide range of visitation work and provision of services.

The Charity's tangible assets are analysed in note 5, which shows a net book value of €15,604 (2023: €12,583). The Charity's debtors are analysed in note 6 which have value of €33,215 (2023: €89,934). The cash at bank and in hand at 31 December 2024 was €415,395 compared to €439,998 in 2023. Creditors amounts falling due within one year were €11,679 (2023: €6,924) as analysed in the notes to the financial statements. The Charity's reserves were €452,535 (2023: €535,591).

Reserves and unrestricted reserves policy

At 31 December 2024, the Charity held total unrestricted reserves of €452,535. The Charity holds reserves in order to mitigate the impact of unanticipated loss of funding or income, uninsured losses or sudden increases in

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

expenses. The purpose of the reserves is to enable the Charity to continue to deliver its mission and objectives despite those income fluctuations.

Key performance indicators

A series of key performance indicators and operational metrics have been developed by the charity. The management team use these indicators to monitor progress and performance during the year and take corrective action where and when necessary to ensure the charities objectives are achieved.

Company Status

The company is a charitable company limited by guarantee and not having a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Constitution and managed by a Board of Directors. The company has been granted charitable tax status under Sections 207 and 208 of the of the Taxes Consolidation Act 1997, Charity Number CHY 22275 and is registered with the Charities Regulatory Authority CRA Number 20158712.

Results and dividends

The deficit for the year, after taxation, amounted to €83,056 (2023 - deficit €21,593).

The Company is precluded from paying a dividend.

Directors

The directors who served during the year were:

Karl Heller
Alan Rougheen
John O'Hara
Brian O'Donnell
Darren Coventry-Howlett
Annmarie Larkin (resigned 23 June 2025)
Patrick Harrington (resigned 23 June 2025)
Jillian Power (resigned 23 June 2025)

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Alan Keane served as company secretary throughout the financial year.

Governance and management

The board of directors is committed to achieving the highest standards of governance. The company is required to comply with the Charities Governance Code which promotes high standards of governance and transparency in the charity sector. The code provides clear guidelines in the roles, duties and responsibilities of those who run community, voluntary and charitable organisations. The company has set out its commitment to each principle of the Charities Governance Code – leadership, organisational controls, transparency and accountability, working effectively and behaving with integrity. During the year, the company reported to the Charities Regulator on its compliance with the code.

In 2024, the company submitted its Annual Report to the Charities Regulator and returns for the Companies Registration Office on time. As a charitable company there are no 'beneficial owners' of the entity and therefore the senior managing officials, comprising the directors were entered in to the Register of Beneficial Owners.

An annual audit is completed each year by Independent Auditors.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Principal risks and uncertainties

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. The Directors are satisfied that systems and procedures are in place to mitigate against exposure to the major risks. The Directors regularly review all risks of the Charity and ensure risk management processes are implemented in order to mitigate against and manage such risks.

The principal risks and uncertainties facing the Charity are as follows:

Income

The Charity relies on fundraising and donations for its income. The nature of this income is that none of it is guaranteed and that it can fluctuate significantly from year to year. The Charity manages this risk through its reserves policy and its financial management procedures. The financial review is a major section of each board meeting.

Wish granting operations

The Charity's activities involve working with children with serious illnesses and their families. It is of paramount importance to the Charity that our children and their families have an enjoyable and safe experience with us. The Charity manages this risk through our policies and procedures; close liaison with the child's medical team and family; independent medical advice through the Board; and a strong focus on quality in all our activities.

Regulatory compliance risk

The Charity is regulated by the Charities Regulatory Authority. The Directors of the Charity are aware that non compliance with charity legislation such as the Charities Act 2009 and regulations overseen by the Charities Regulatory Authority would jeopardise the future of the Charity. To manage this risk, the Charity utilises suitably qualified professionals, has appointed a highly skilled and expertise led board of directors, and takes advice from experts in the Charity sector. The Board are confident that these collectively assist to manage this risk.

Data protection

The Charity receives and manages sensitive information in the course of its charitable activities. The Charity may be exposed to information technology security risks and cyber-crime. The Charity retains external consultants to assist and advise in all matters relating to compliance with General Data Protection Regulations (GDPR). The Charity makes ongoing efforts to address the evolving nature of cyber threats and the challenges posed, including the revision of internal practices and controls in this area.

Reputational risk

The Charity mitigates reputational risk by complying with best governance procedures and has a strong Board of Directors who continuously review and monitor the financial controls in place in the charity.

Health and safety of employees

The well-being of the Company's employees is safeguarded through strict adherence to health and safety standards. Health and safety legislation imposes certain requirements on employers and the Company has taken the necessary action to ensure compliance with the legislation, including the adoption of a Safety statement.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the utilisation of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Cross Steet, Kells, Co. Meath.

Going concern

The charity has prepared the financial statements on a going concern basis. The Directors have a reasonable expectation that core funding shall continue into the medium term to enable the charity to continue as a going concern.

The Charity meets its day-to-day working capital requirements through its cash reserves and income sources. The current economic conditions continue to create uncertainty over the ability of the Charity to maintain the level of income received and delivery of its services. The Charity's forecasts and projections, taking account of reasonably possible changes in trading performance, show that the Charity will be able to operate for the foreseeable future.

The directors have reasonable expectation that the company will continue in operational for twelve months from date of approval of the financial statements ("the period of assessment") and have prepared the financial statements on a going concern basis. In making this assessment the management considered the following:

- The company's funding and liquidity position; and
- Cashflow forecasts.

The Directors are satisfied that the prepared forecasts have considered a number of sensitivities, including a range of outcomes, and that in all cases there remains sufficient mitigation measures available to the Directors to ensure that cash-flows are managed and that the Charity can continue to meet its obligations as they fall due for the period of at least 12 months from signing the financial statements. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

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

Post balance sheet events

There have been no significant events affecting the Charity since the year-end that would require disclosure in the financial statements.

Auditor

The auditor, Woods and Partners Limited, Chartered Accountants & Registered Auditor, have expressed their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

This report was approved by the board and signed on its behalf.

Karl Heller
Director

Date:

Alan Rougheen
Director

Date:

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard.

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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

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

On behalf of the board

Karl Heller
Director

Alan Rougheen
Director

Date:

Date:

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LITTLE BLUE HEROES FOUNDATION

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Little Blue Heroes Foundation (the 'Company') for the year ended 31 December 2024, which comprise the Statement of income and retained earnings, the Statement of financial position, the Statement of cash flows, the Statement of changes in equity and the notes to the financial statements, including a 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard.

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 deficit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard; 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 further described in the Auditors' 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LITTLE BLUE HEROES FOUNDATION
(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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matters 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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.

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' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LITTLE BLUE HEROES FOUNDATION
(CONTINUED)

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 10, 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' report.

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

This 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 Auditors' 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.

Conor Woods
for and on behalf of
Woods and Partners Limited
Chartered Accountants and Registered Auditor
Cannon Street
Kells
Co. Meath
Date:

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
Income	1,152,440	995,366
Administrative expenses	(1,235,496)	(1,016,959)
(Deficit) for the financial year / period	(83,056)	(21,593)
Retained earnings at the beginning of the financial year	535,591	557,184
(Deficit) for the financial year / period	(83,056)	(21,593)
Retained earnings at the end of the financial year	452,535	535,591

There were no recognised gains and losses for 2024 or 2023 other than those included in the statement of income and retained earnings.

The notes on pages 19 to 28 form part of these financial statements.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	5	15,604	12,583
		15,604	12,583
Current assets			
Debtors: amounts falling due within one year	6	33,215	89,934
Cash at bank and in hand	7	415,395	439,998
		448,610	529,932
Creditors: amounts falling due within one year	8	(11,679)	(6,924)
Net current assets		436,931	523,008
Total assets less current liabilities		452,535	535,591
Net assets		452,535	535,591
Reserves			
Income and expenditure account		452,535	535,591
Reserves		452,535	535,591

These financial statements have been prepared in accordance with the small companies regime.

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

Karl Heller
Director

Alan Rougheen
Director

Date:

Date:

The notes on pages 19 to 28 form part of these financial statements.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

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

	Income and expenditure account €	Total equity €
At 1 January 2024	535,591	535,591
Comprehensive income for the year		
Deficit for the year	(83,056)	(83,056)
	<hr/>	<hr/>
Other comprehensive income for the year	-	-
	<hr/>	<hr/>
Total comprehensive income for the year	(83,056)	(83,056)
	<hr/>	<hr/>
At 31 December 2024	452,535	452,535
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 28 form part of these financial statements.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023

	Income and expenditure account	Total equity
	€	€
At 1 October 2022	557,184	557,184
Comprehensive income for the period		
Deficit for the period	(21,593)	(21,593)
	<hr/>	<hr/>
Other comprehensive income for the period	-	-
	<hr/>	<hr/>
Total comprehensive income for the period	(21,593)	(21,593)
	<hr/>	<hr/>
At 31 December 2023	535,591	535,591
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 28 form part of these financial statements.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
Cash flows from operating activities		
Loss for the financial year	(83,056)	(21,593)
Adjustments for:		
Depreciation of tangible assets	2,093	1,996
Loss on disposal of tangible assets	256	-
Decrease/(increase) in debtors	56,719	(7,271)
Increase/(decrease) in creditors	4,755	(7,746)
Net cash generated from operating activities	(19,233)	(34,614)
Cash flows from investing activities		
Purchase of tangible fixed assets	(5,370)	(6,360)
Net cash from investing activities	(5,370)	(6,360)
Net (decrease) in cash and cash equivalents	(24,603)	(40,974)
Cash and cash equivalents at beginning of year	439,998	480,972
Cash and cash equivalents at the end of year	415,395	439,998
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	415,395	439,998
	415,395	439,998

The notes on pages 19 to 28 form part of these financial statements.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

These financial statements comprising the Statement of income and retained earnings, the Statement of financial position, the Statement of changes in equity, the Statement of cashflows and the related notes constitute the individual financial statements of Little Blue Heroes Foundation for the financial year ended 31 December 2024. The financial statements for the period end 31 December 2023 were prepared for a period of 14 months from 21 October 2022 to 31 December 2023.

Little Blue Heroes Foundation is a company limited by guarantee incorporated in the Republic of Ireland under company number 602760. The registered office is Cross Street, Kells, Co. Meath, which is also the principal place of business of the company. The nature of the company's operations and it's principal activity are set out in the Directors' Report.

Currency

The financial statements have been presented in Euro (€) which is the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The following principal accounting policies have been applied:

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.2 Going concern

The charity has prepared the financial statements on a going concern basis. The Directors have a reasonable expectation that core funding shall continue into the medium term to enable the charity to continue as a going concern.

The Charity meets its day-to-day working capital requirements through its cash reserves and income sources. The current economic conditions continue to create uncertainty over the ability of the Charity to maintain the level of income received and delivery of its services. The Charity's forecasts and projections, taking account of reasonably possible changes in trading performance, show that the Charity will be able to operate for the foreseeable future.

The directors have reasonable expectation that the company will continue in operational for twelve months from date of approval of the financial statements ("the period of assessment") and have prepared the financial statements on a going concern basis. In making this assessment the management considered the following:

- The company's funding and liquidity position; and
- Cashflow forecasts.

The Directors are satisfied that the prepared forecasts have considered a number of sensitivities, including a range of outcomes, and that in all cases there remains sufficient mitigation measures available to the Directors to ensure that cash-flows are managed and that the Charity can continue to meet its obligations as they fall due for the period of at least 12 months from signing the financial statements. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

2.3 Income

Income is recognised to the extent that it is probable that the economic benefits will flow to the company and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts and rebates.

Grant income are included in the Income and expenditure account on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donations in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs. All costs of charitable activities are recognised on an accrual basis.

All expenditure is inclusive of irrecoverable VAT.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	- 10 years
Fixtures and fittings	- 10 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.6 Stock

The Charity holds gifts and merchandise for children which the Charity supports and events which the Charity run. These items are not held for resale by the Charity. Stocks are stated at the lower of cost and net realisable value and on this basis there is no net realisable value of stock at the year end and all costs associated with these gifts and merchandise is expensed to the income and expenditure in the year which it is purchased.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.10 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Statement of financial position when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.10 Financial instruments (continued)

equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

Impairment of financial assets

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

Financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Derecognition of financial instruments

Derecognition of financial assets

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.10 Financial instruments (continued)

risks and rewards retained.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

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

In the application of the company's accounting policies, the Directors are required to make judgments estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgments

The Directors are of the view that there are no judgments (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.

Key sources of estimation uncertainty

The directors are of the view that the estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Fixed assets

Long-lived assets comprising primarily of leasehold equipment, fixtures and fittings, represent a portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a material impact on the depreciation and charge for the financial year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €15,604 (2023: €12,583).

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Employees

Staff costs were as follows:

	2024	2023
	€	€
Wages and salaries	37,331	43,935
Social insurance costs	4,143	4,856
	<u>41,474</u>	<u>48,791</u>

The average monthly number of employees, including directors, during the year was 1 (2023 - 1).

The average monthly number of employees, including the directors, during the year was as follows:

	2024	2023
	No.	No.
Administration	1	1

Directors' remuneration

As a registered Charity and in accordance with the Constitution, Directors are not entitled to any remuneration for acting as a member of the Board. None of the Directors or Secretary received any remuneration for their office during the year.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Tangible fixed assets

	Long-term leasehold property €	Fixtures and fittings €	Total €
Cost or valuation			
At 1 January 2024	-	16,557	16,557
Additions	4,486	884	5,370
Disposals	-	(466)	(466)
At 31 December 2024	<u>4,486</u>	<u>16,975</u>	<u>21,461</u>
Depreciation			
At 1 January 2024	-	3,974	3,974
Charge for the year on owned assets	449	1,644	2,093
Disposals	-	(210)	(210)
At 31 December 2024	<u>449</u>	<u>5,408</u>	<u>5,857</u>
Net book value			
At 31 December 2024	<u>4,037</u>	<u>11,567</u>	<u>15,604</u>
At 31 December 2023	<u>-</u>	<u>12,583</u>	<u>12,583</u>

6. Debtors

	2024 €	2023 €
Prepayments	9,741	69,124
Accrued income	23,474	20,810
	<u>33,215</u>	<u>89,934</u>

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Cash and cash equivalents

	2024	2023
	€	€
Cash at bank and in hand	415,395	439,998

8. Creditors: Amounts falling due within one year

	2024	2023
	€	€
Trade creditors	3,672	-
Taxation and social insurance	799	770
Other creditors	33	65
Accruals	7,175	6,089
	11,679	6,924

9. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

10. Taxation

Little Blue Heroes Foundation have been granted a charitable tax exemption and are therefore exempt from corporation tax on any surplus generated. The Charity has received an exemption from taxation as a charitable organisation and is registered under No. CHY 19236.

11. Related party transactions

No members of the board of directors received any remuneration or expenses during the year (2023: €Nil).

During the financial year, Little Blue Heroes paid €41,474 (2023: €48,791) to the spouse of the company secretary under her employment contract. During the financial year, Little Blue Heroes paid €4,637 to the spouse of the company secretary under her employment contract for travel and subsistence.

No member of the board of directors or other person related to the company had any personal interest in any contract or transaction entered into by the Company.

Apart from those already disclosed in the financial statement there are no other related party transactions which are required to be disclosed in the financial statements.

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Post balance sheet events

There were no events subsequent to the reporting date which would require disclosure or amendment to the figures included in the financial statements.

13. Provisions available for audits of small entities

In common with many other charities of our size and nature, we use our auditors to assist in the preparation of our statutory annual financial statements.

14. Approval of financial statements

The board of directors approved these financial statements for issue on

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	€	€
Income	1,152,440	995,366
Less: overheads		
Administration expenses	(1,235,496)	(1,016,959)
Deficit for the year/period	(83,056)	(21,593)

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	€	€
Income		
Donations - I donate / Paypal / Other Services	208,653	176,802
Corporate Sponsorship	135,367	66,027
Fundraising Income - Community events	317,609	334,997
SumUp/Strike pay	26,530	42,691
Court Services Donations	154,600	107,932
Enthuse / GivenGain Donations	24,074	56,628
Donation in Kind income	14,656	15,600
Grants from Philanthropic Foundations	200,000	101,376
Donations via Social Media	2,440	18,986
Other Donations	68,511	74,327
	1,152,440	995,366

LITTLE BLUE HEROES FOUNDATION
(A company limited by guarantee)

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 €	2023 €
Administration expenses		
Staff salaries	37,331	43,935
Staff national insurance	4,143	4,856
Hotels, travel and subsistence	4,637	4,539
Printing and stationery	32,856	28,086
Telephone and fax	803	651
Computer costs	9,517	8,497
General office expenses	306	-
Trade subscriptions	482	447
Legal and professional	-	160
Auditors' remuneration	6,765	10,869
Accountancy fees	2,610	140
Equipment hire	44,448	43,482
Bank charges	1,938	1,423
Sundry expenses	1,662	2,035
Rent	2,700	-
Light and heat	273	-
Insurances	612	518
Repairs and maintenance	1,775	511
Depreciation	2,093	1,996
Profit/loss on sale of tangible assets	256	-
Financial aid to families	614,460	676,123
Haven for heroes	58,584	36,045
Garda themed events & toys	376,651	136,340
Covid-19 supplies	703	219
Training and development	-	475
Volunteer Expenses	23,702	10,309
Fee/Commission Stripe	6,189	5,303
	1,235,496	1,016,959