

Charity registration number 20072827 (Republic of Ireland)

Company registration number 458201

**TURN2ME COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

TURN2ME COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Dion Magee Daragh Troy Brínan Doherty Mary Clare Douglas Gareth Campling	(Appointed 28 January 2025) (Appointed 28 January 2025) (Appointed 28 January 2025)
Secretary	Fán Regan	(Appointed 28 January 2025)
Charity number	20072827	
CHY Number	18803	
Company number	458201	
Principal address	4 Carmichael House Brunswick Street North Dublin 7	
Registered office	4 Carmichael House Brunswick Street North Dublin 7	
Auditor	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin	
Bankers	Allied Irish Bank 6 Main Street Rathfarnham Dublin 14	
Chief executive officer	Moira Horgan	

TURN2ME COMPANY LIMITED BY GUARANTEE

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TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, 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. The company has applied the recommendations contained in Charities SORP (FRS 102).

Objectives, Mission, and Values

Our Vision To create a world where mental health issues are openly acknowledged and accepted, and where every person in distress feels confident accessing the support they need.

Our Mission Turn2Me provides accessible, professional online mental health services to adults.

Our Values

- **Anonymity** - Users retain full control over their privacy while accessing support.
- **Dignity and Respect** - We work to destigmatise mental health and encourage open conversation.
- **Accessibility** - Services are available online, 365 days a year, to adults across Ireland.

Our Aim for 2025

2025 focused on **driving national awareness** of Turn2Me. The CEO prioritised media visibility, resulting in significant national and regional coverage. A key strategic development was expanding services to underserved communities, including successful applications for two Department of Justice grants to support **refugees** and individuals **affected by racism**, with programme delivery planned for 2026.

Activities in 2025

Thanks to continued funding from the HSE and the National Office for Suicide Prevention (NOSP), Turn2Me delivered extensive mental health awareness campaigns and direct services.

- **11,031 counselling sessions offered**
- **9,295 counselling sessions delivered**
- **4,972 users supported directly**
- **271 groups delivered**

Achievements and Performance

Awards & Recognition

- **Winner:** National Social Enterprise Awards 2025 – Healthcare & Overall Categories
- **Shortlisted:**
 - o Irish Health Care Centre Awards 2025 (two categories)
 - o Sustainable Business Impact Awards 2025
 - o Customer Experience Awards 2025 – Best Customer Experience in Healthcare
 - o Ireland's Climate Change Leadership Awards – Healthcare Organisation of the Year

TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Partnerships and Collaborations

- **ADHD Ireland** — “All Things ADHD” public support group.
- **Saol App** — Partnership to expand wellbeing content, webinars, and potential new services.
- **Endometriosis Association of Ireland** — Monthly online support group.
- **Family Resource Centre (FRC)** — Monthly support group for parents and caregivers of neurodivergent children.
- **Chronic Pain Ireland** — Ongoing support group collaboration.

Meditation Project

Turn2Me's guided meditation service continued to grow across Turn2Me.ie, Spotify, and YouTube, with strong positive feedback and increasing engagement.

Monthly Mental Health Column

A six-month partnership with the Tullamore Tribune and Midlands Tribune expanded Turn2Me's reach through monthly mental health columns.

Conference Representation

At the 2025 Endometriosis Conference, Clinical Manager Suzanne Ennis contributed to a panel on the emotional and psychological impact of endometriosis, highlighting the need for timely therapy, compassionate support, and integrated mental health care for chronic conditions.

Fundraising Highlights (2025)

- Portmarnock Triathlon Club – Charity Swim: **€4,792**
- Google Giving Day: **€8,000**
- Christmas Fundraising Event: **€12,086**

Support Groups

A number of groups were run in 2025 and included such topics as:

- Tips on how to manage anxiety
- How to manage low moods
- All things relationships - Romantic, Platonic & Family
- Support on how to process your grief
- Peri / Menopausal support group
- Cat fishing support group
- Endometriosis support group
- X-Mass Blues campaign
- LGBTIQ - Identity & Self Acceptance support group
- Leaving Cert Stress - You're not alone
- Chronic Pain support group

In total, 271 Groups were delivered with 1,328 Attendees in 2025.

Social Media & Press Reach

Turn2Me's combined media reach exceeded **132 million** through radio interviews and article readership, significantly increasing national awareness of available services.

Impact Summary

Turn2Me's 2025 initiatives strengthened mental health support nationwide, providing immediate assistance while fostering long-term resilience and wellbeing.

TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial and operational review

The full results for the year are set out on page 9.

Turn2Me ended 2025 with total unrestricted reserves of €132,388 a decrease of €2,454 on the previous year. Restricted reserves at year-end totalled €16,499, to be used in line with donor requirements. Cash at bank increased to €181,633. Total assets less current liabilities were €148,887.

Reserves Policy:

The Board regularly reviews the reserves position to ensure the organisation has sufficient resources to manage unexpected funding interruptions and meet future operating commitments. The organisation continues to work toward its reserves target of holding six months' average operating expenditure.

Principal risks and uncertainties

Turn2Me has secured NOSP funding for 2026 and expects to continue operations. As with other NGOs, annual HSE funding cycles pose a potential financial risk should funding levels change.

Structure, governance and management

Turn2Me is an Irish company limited by guarantee. The organisation was founded by brothers Oisín and Diarmuid Scollard following the loss of their brother Cormac Scollard to suicide in 2003.

Key milestones include:

- **2013** — Supported by HSE NOSP to deliver online counselling
- **2019** — Joined forces with ReachOut Ireland
- **2022** — Focused services exclusively on adult counselling and peer support

The board meets at least six times annually. New directors undergo a structured induction process including access to the Board Induction Folder.

Daily operations are delegated to the CEO, with oversight from the board. Committees support audit processes and risk management.

The directors who served during the year and up to the date of signature of the financial statements were:

Colette Talbot	(Resigned 6 January 2025)
Dion Magee	
Scott Ahearn	(Resigned 12 August 2026)
Daragh Troy	
Aoife Ahern	(Resigned 12 August 2026)
Brínan Doherty	(Appointed 28 January 2025)
Mary Clare Douglas	(Appointed 28 January 2025)
Fiona O'Malley	(Appointed 28 January 2025 and deceased 3 April 2025)
Gareth Campling	(Appointed 28 January 2025)

Acknowledgements

The board extends sincere thanks to NOSP, funders, fundraisers, supporters, volunteers, and staff for their dedication and commitment throughout 2025.

TURN2ME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Auditor

In accordance with the company's constitution, a resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the company will be put at a General Meeting.

Post reporting date events

In 2026, the Board approved a significant investment in the redevelopment of Turn2Me's website and digital platform. This investment is intended to enhance user accessibility, improve service delivery and support the organisation's future growth. As the decision was approved after the year end, no adjustment has been made to the 2025 financial statements.

Political donations

There were no political donations made during the year that would require disclosure under the Electoral Act, 1997.

Accounting records

To ensure that adequate accounting records are kept in accordance with Sections 281 and 285 of the Companies Act 2014, the Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books and records are primarily held in electronic format and held securely online.

Disclosure of information to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

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

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

The directors' report was approved by the Board of Directors.


Dion Magee (Sep 24, 2026 08:38:45 GMT+1)

Dion Magee

Director

Dated: 7 September 2026



Brinan Doherty (Sep 24, 2026 20:13:10 GMT+1)

Brinan Doherty

Director

Dated: 7 September 2026

TURN2ME COMPANY LIMITED BY GUARANTEE

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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 for the company financial statements and then apply them consistently
- make judgements 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 surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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 to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

 [Dion Magee \(Sep 24, 2026 08:38:45 GMT+1\)](#)

Dion Magee

Director

Dated: 7 September 2026



[Brinan Doherty \(Sep 24, 2026 20:13:10 GMT+1\)](#)

Brinan Doherty

Director

Dated: 7 September 2026

TURN2ME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF TURN2ME COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Turn2me Company Limited by Guarantee (the 'company') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 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 December 2025 and of its deficit for the 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 modified by Charities SORP); 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 described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 26 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 charity'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.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Other information

The directors are responsible for the other information in the annual report. 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.

TURN2ME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TURN2ME COMPANY LIMITED BY GUARANTEE

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in directors' report, which for the purposes of company law, 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 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 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.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the statement of directors' responsibilities, 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 charity'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 intend to liquidate the charitable company or to cease operations, or have 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

TURN2ME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TURN2ME COMPANY LIMITED BY GUARANTEE

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

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McDonagh

for and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

Ireland

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TURN2ME COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Income from:							
Donations, legacies, and other income	3	145,177	-	145,177	125,124	-	125,124
Charitable activities	4	-	356,118	356,118	13,600	313,814	327,414
Total income		145,177	356,118	501,295	138,724	313,814	452,538
Expenditure on:							
Raising funds	5	11,176	-	11,176	2,851	-	2,851
Charitable activities	6	29,507	463,066	492,573	17,187	378,548	395,735
Total resources expended		40,683	463,066	503,749	20,038	378,548	398,586
Net incoming/(outgoing) resources before transfers		104,494	(106,948)	(2,454)	118,686	(64,734)	53,952
Transfers between funds	16	(106,948)	106,948	-	(68,534)	68,534	-
Net movement in funds		(2,454)	-	(2,454)	50,152	3,800	53,952
Reconciliation of funds							
Fund balances at 1 January 2025		134,842	16,499	151,341	84,690	12,699	97,389
Fund balances at 31 December 2025	18	132,388	16,499	148,887	134,842	16,499	151,341

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TURN2ME COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Investments	11		-		99
Current assets					
Debtors	12	50,675		29,543	
Cash at bank and in hand		181,633		157,646	
		232,308		187,189	
Creditors: amounts falling due within one year	13	(83,421)		(35,947)	
Net current assets			148,887		151,242
Total assets less current liabilities			148,887		151,341
Income funds					
Restricted funds	16		16,499		16,499
Unrestricted funds	17		132,388		134,842
			148,887		151,341

The financial statements were approved by the Directors on 7 September 2026


Dion Magee (Sep 24, 2026 08:38:45 GMT+1)
Dion Magee
Director


Brinan Doherty (Sep 24, 2026 20:13:10 GMT+1)
Brinan Doherty
Director

Company Registration No. 458201

TURN2ME COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Cash flows from operating activities					
Cash generated from operations	24	23,987		20,097	
Net cash generated from investing activities		-		-	
Net cash generated from financing activities		-		-	
Net increase in cash and cash equivalents		23,987		20,097	
Cash and cash equivalents at beginning of year		157,646		137,549	
Cash and cash equivalents at end of year		181,633		157,646	

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Turn2me Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office is 4 Carmichael House, Brunswick Street North, Dublin 7.

1.1 Accounting convention

The financial statements have been prepared on a going concern basis 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. The company has applied the recommendations contained in Charities SORP (FRS 102) effective since 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in euro, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Government grants are recognised at the fair value of the asset received or receivable when there is a reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised as income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised as income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Cash donations are recognised on receipt. Other donations (collected via online payments platforms) are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under deeds of covenant is recognised at the time of the donation.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity 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 debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The directors believe that there are no estimates or assumptions that had, or are likely to have within the next financial year, a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Donations, legacies, and other income

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
Donations and fundraising	136,974	-	136,974	116,906
Donated goods and services	6,915	-	6,915	4,619
Counselling and other income	1,288	-	1,288	3,599
	<u>145,177</u>	<u>-</u>	<u>145,177</u>	<u>125,124</u>

4 Income from charitable activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
Income from Government Agencies:				
HSE core funding	-	299,014	299,014	299,014
HSE - other funding	-	54,104	54,104	4,500
	<u>-</u>	<u>353,118</u>	<u>353,118</u>	<u>303,514</u>
Income from Non-Government Agencies:				
Other income and corporate grants	-	3,000	3,000	23,900
	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>23,900</u>
Total	<u>-</u>	<u>356,118</u>	<u>356,118</u>	<u>327,414</u>

5 Raising funds

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
Fundraising costs	11,176	-	11,176	2,851
	<u>11,176</u>	<u>-</u>	<u>11,176</u>	<u>2,851</u>

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on charitable activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
Staff costs	5,637	307,733	313,370	235,035
Staff training and recruitment	-	2,927	2,927	2,078
Rent	-	-	-	1,968
Insurance	-	3,587	3,587	3,850
Computer and website costs	-	51,007	51,007	55,326
Travelling expenses	7,662	6,841	14,503	8,695
Professional subscriptions	-	1,520	1,520	894
Legal and professional fees	-	4,702	4,702	3,005
Consultancy fees	-	-	-	-
Counsellors	-	770	770	9,805
Accountancy	3,963	30,569	34,532	15,191
Audit fees	-	5,667	5,667	5,904
Bank charges	-	498	498	502
Advertising	6,915	29,757	36,672	40,006
Telecommunications	-	-	-	1,866
Office expenses	470	12,792	13,262	3,011
Other staff costs	4,860	3,226	8,086	3,838
Bad debts	-	-	-	35
Counsellor expenses	-	1,470	1,470	843
Governance costs	-	-	-	3,883
	<u>29,507</u>	<u>463,066</u>	<u>492,573</u>	<u>395,735</u>

7 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year. No out of pocket expenses were paid to directors during the year (2024: €Nil).

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management & administration	4	4

Employment costs

	2025 €	2024 €
Wages and salaries	273,246	210,137
Social security costs	30,575	23,067
Other pension costs	9,549	1,831
	313,370	235,035

The number of employees whose annual remuneration was €60,000 or more were:

	2025 Number	2024 Number
€60,000 - €70,000	-	-
€70,001 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001 - €100,000	1	1
€100,000 and above	-	-

9 Key management personnel

Key management includes the board of directors (executive and non-executive), all members of the company management, the CEO and the company secretary. The compensation paid or payable to key management (excluding back pay related to WRC mandated pay increases) for employee services is shown below:

	2025 €	2024 €
<u>Key management compensation:</u>		
Salaries and other short-term employee benefits	90,737	90,737

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

11 Fixed asset investments

	Other investments
Cost or valuation	
At 1 January 2025 & 31 December 2025	99
Impairment	
At 1 January 2025	-
Impairment losses	99
At 31 December 2025	99
Net book value	
At 31 December 2025	-
At 31 December 2024	99

Superball Limited, a 100% subsidiary of Turn2me, was dissolved by voluntary strike off on 5th January 2026.

	2025 €	2024 €
Other investments comprise:		
Investments in subsidiaries	-	99

12 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Prepayments and accrued income	50,675	29,543

13 Creditors: amounts falling due within one year

	2025 €	2024 €
	Notes	
Other taxation and social security	6,957	18,135
Government grants deferred	14 8,000	-
Trade creditors	6,100	5,215
Other creditors	780	4,564
Accruals	61,584	8,033
	83,421	35,947

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

14 Deferred income

	2025 €	2024 €
Arising from government grants	8,000	-
	<u>8,000</u>	<u>-</u>

At year end 31 December 2025, funds of €8,000 (2024: €Nil) from the Department of Children, Disability and Equality for LGBTIQ+ Community Services was deferred.

15 Retirement benefit schemes

	2025 €	2024 €
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,549	1,831
	<u>9,549</u>	<u>1,831</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 €	Incoming resources €	Resources expended €	Transfers €	At 31 December 2025 €
HSE - NOSP	-	299,014	(405,962)	106,948	-
HSE - CFL Funding	2,500	4,000	(4,000)	-	2,500
Other	1,300	3,000	(3,000)	-	1,300
HSE - WRC Funding	-	50,104	(50,104)	-	-
Community Foundation Ireland	12,699	-	-	-	12,699
	<u>16,499</u>	<u>356,118</u>	<u>(463,066)</u>	<u>106,948</u>	<u>16,499</u>

Transfers:

€106,948 was transferred from unrestricted funds to restricted funds to cover the restricted expenditure in excess of grant funding for Turn2Me's core activity of the provision of online counselling services (2024: €68,534).

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	€	€	€	€	€
General funds	134,842	145,177	(40,683)	(106,948)	132,388

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	€	€	€	€	€	€
Fund balances at 31 December 2025 are represented by:						
Investments	-	-	-	99	-	99
Current assets/(liabilities)	132,388	16,499	148,887	134,743	16,499	151,242
	132,388	16,499	148,887	134,842	16,499	151,341

19 Status

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 he is a member or within one year afterwards for payment of the debts and liabilities of the Company contracted before he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding €1.00.

20 Financial commitments, guarantees and contingent liabilities

Grant funding:

The charity has received grant funding that is subject to certain terms and conditions. If these conditions are not met, some or all of the funding received may become repayable. At the reporting date, the directors/trustees are satisfied that the conditions are being complied with; however, as the outcome of any future review cannot be determined with certainty, no provision has been recognised in these financial statements. The amount, if any, that may become repayable cannot be reliably estimated at this time.

Litigation:

At the date of approval of the financial statements, the company is aware of two ongoing claims brought by former employees/contractors. The directors, having considered the current status of the matters and having taken appropriate advice, consider that the outcome cannot presently be determined with sufficient reliability. Accordingly, no provision has been recognised in these financial statements. The existence, timing and amount of any possible obligation will depend on the outcome of the relevant processes.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

21 Key sources of funding

The following is information in relation to the government grants information per Department of Public Expenditure and Reform Circular 13/2014.

Name of Grantor	Type of Funding	Details of Funding	Amount €
HSE	NOSP Core funding	Cash received and recognised as income in 2025	299,014
Term of Grant: 1 year			
Income deferred as at 01/01/2025			-
Cash received			299,014
Income deferred as at 31/12/2025			-
Income recognised 2025			299,014

The use of the grant is restricted to the provision of the services provided by the charity.

Name of Grantor	Type of Funding	Details of Funding	Amount €
HSE	WRC Funding	Recognised as income in 2025	50,104
Term of Grant: 1 year			
Income deferred as at 01/01/2025			-
Cash received			-
Accrued income			50,104
Income deferred as at 31/12/2025			-
Income recognised 2025			50,104

The use of the grant is restricted to the provision of the services provided by the charity.

Name of Grantor	Type of Funding	Details of Funding	Amount €
HSE	National Lottery	Cash received and recognised as income in 2025	4,000
Term of Grant: 1 year			
Income deferred as at 01/01/2025			-
Cash received			4,000
Income deferred as at 31/12/2025			-
Income recognised 2025			4,000

The use of the grant is restricted to the provision of the services provided by the charity.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

21 Key sources of funding

(Continued)

Name of Grantor	Type of Funding	Details of Funding	Amount €
Department of Children, Disability and Equality	Project costs: LGBTIQ+ Community Services	Total grant funding	8,000
Term of Grant: 10 months to 30th October 2026			
Income deferred as at 01/01/2025			-
Cash received			8,000
Income deferred as at 31/12/2025			(8,000)
Income recognised 2025			-

The use of the grant is restricted to the provision of the services provided by the charity.

22 Events after the reporting date

In 2026, the Board approved a significant investment in the redevelopment of Turn2Me's website and digital platform. This investment is intended to enhance user accessibility, improve service delivery and support the organisation's future growth. As the decision was approved after the year end, no adjustment has been made to the 2025 financial statements.

23 Related party transactions

Superball Limited was a subsidiary of Turn2Me CLG. During the year, the company incurred compliance costs on behalf of Superball Limited in the amount of €3,963 (2024: €Nil). No amounts were outstanding from Superball Limited at the year end. The costs were borne by the charity as part of the winding up of its dormant subsidiary. Superball Limited was dissolved by voluntary strike off on 5th January 2026.

There were no other disclosable related party transactions during the year.

24 Cash generated from operations

2025
€

2024
€

(Deficit)/surplus for the year	(2,454)	53,952
Adjustments for:		
Impairment of investments in subsidiaries	99	-
Movements in working capital:		
(Increase) in debtors	(21,132)	(2,055)
Increase/(decrease) in creditors	39,474	(31,800)
Increase in deferred income	8,000	-
Cash generated from operations	23,987	20,097

25 Analysis of changes in net funds

The charity had no material debt during the year.

TURN2ME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

26 Non-audit services provided by auditor

In common with many charities of our size and nature we use our auditor to assist with the preparation of the financial statements and the provision of payroll services.

27 Approval of the financial statements

The financial statements were approved and authorised for issue by the board of directors on 7 September 2026.

TURN2ME COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

(not part of the audited financial statements)

FOR THE YEAR ENDED 31 DECEMBER 2025

TURN2ME COMPANY LIMITED BY GUARANTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted General funds €	Restricted HSE NOSP €	Restricted HSE WRC €	Restricted HSE Other €	Restricted CFI €	Restricted Other €	Total €
Income							
Donations & fundraising	145,177	-	-	-	-	-	145,177
Grants and other income	-	-	-	-	-	3,000	3,000
HSE	-	299,014	50,104	4,000	-	-	353,118
Total income	145,177	299,014	50,104	4,000	-	3,000	501,295
Expenses							
Staff costs	5,637	257,129	50,104	500	-	-	313,370
Staff training and recruitment	-	2,927	-	-	-	-	2,927
Rent	-	-	-	-	-	-	-
Insurance	-	3,587	-	-	-	-	3,587
Website development	-	49,507	-	1,500	-	-	51,007
Travelling expenses	7,662	6,841	-	-	-	-	14,503
Dues and subscriptions	-	1,520	-	-	-	-	1,520
Legal and professional fees	-	4,702	-	-	-	-	4,702
Consultancy fees	-	-	-	-	-	-	-
Counsellors	-	2,240	-	-	-	-	2,240
Accounting & bookkeeping	3,963	36,236	-	-	-	-	40,199
Bank charges	-	498	-	-	-	-	498
Advertising	6,915	24,757	-	2,000	-	3,000	36,672
Office expenses	470	12,792	-	-	-	-	13,262
Telecommunications	-	-	-	-	-	-	-
Other staff costs	4,860	3,226	-	-	-	-	8,086
Bad debts	-	-	-	-	-	-	-
Governance costs	-	-	-	-	-	-	-
Fundraising costs	11,176	-	-	-	-	-	11,176
Total resources expended	40,683	405,962	50,104	4,000	-	3,000	503,749
Surplus/(Deficit)	104,494	(106,948)	-	-	-	-	(2,454)
Transfers between funds	(106,948)	106,948	-	-	-	-	-
Net movement in funds	(2,454)	-	-	-	-	-	(2,454)
Fund Reconciliation							
Opening funds 1 Jan 2025	134,842	-	-	2,500	12,699	1,300	151,341
Surplus/(Deficit)	104,494	(106,948)	-	-	-	-	(2,454)
Transfers	(106,948)	106,948	-	-	-	-	-
Closing funds 31 Dec 2025	132,388	-	-	2,500	12,699	1,300	148,887

UHY Farrelly Dawe White Limited
Unit 4A
Fingal Bay Business Park
Balbriggan
Co. Dublin

7 September 2026

Re: Turn2me CLG

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Turn2me CLG for the year ended 31 December 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the state of affairs of the company as at 31 December 2025 and of its results for the period then ended in accordance with the Companies Act 2014 and with accounting standards generally accepted in Ireland.

We acknowledge as directors our responsibilities under the Companies Act 2014 for maintaining proper books of account (accounting records), preparing financial statements which give a true and fair view and making accurate representations to you.

We confirm, to the best of our knowledge and belief and having made appropriate enquiries of other directors and officials of the company, the following representations:

- **Accounting records and information**

We confirm our responsibility:

- a) For the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting and financial reporting standards issued by the Financial Reporting Council including FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2014;
- b) For such internal controls as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- c) To provide the auditor with:
 - 1) Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - 2) Additional information that you have requested from us for the purpose of the audit; and
 - 3) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

We confirm that we have secured compliance with the company's obligation to maintain proper books of account by the use of appropriate systems and procedures and by the employment of competent persons and that the company has kept proper books of account throughout the year.

In this regard we confirm that we have fulfilled our responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework, including where relevant their fair presentation, as set out in the terms of the audit engagement.

All transactions have been recorded in the accounting records and are reflected in the financial statements.

All the accounting records have been made available to you for the purpose of your audit and all other records and related information which might affect the truth and fairness of, or necessary disclosure in, the financial statements, including details of all bank accounts, minutes of directors', shareholders' and relevant management meetings, have been made available to you and no such information has been withheld. All information which we consider important and relevant to the financial statements and your audit of them has been brought to your attention.

- **Accounting policies**

We confirm that we have reviewed the company's accounting policies and estimation techniques and, having regard to the possible alternative policies and techniques, the accounting policies and estimation techniques selected for use in the preparation of the financial statements are the most appropriate to give a true and fair view of the company's particular circumstances, as required by FRS 102.

- **Accounting estimates**

We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- **Income recognition**

We confirm that the recognition of income from government grants, donations, sales of goods and services and other sources, reflects the substance of all relevant contracts and arrangements with customers and other parties. Accordingly, income has been recognised only to the extent that (all significant risks and rewards of ownership have been transferred to third parties.

- **Related Party Transactions**

During the period the directors have identified and approved related party transactions and provided the information for disclosure of all transactions relevant to the company in the accounts. Related party transactions do not involve undisclosed side agreements. They are not aware of any other matters which require to be disclosed under FRS 102 or other requirements.

We confirm the below relate party transactions as disclosed in the notes to the financial statements are complete:

- During the year, the company incurred compliance costs on behalf of Superball Limited in the amount of €3,963 (2024: €Nil).

- **Transactions with Directors (Or persons connected with them)**

The directors confirm that no transactions, arrangements or agreements were made or entered into by the company for persons who at any time during the period were directors or officers of the company, or persons connected with them.

- **Directors' remunerations and the shareholdings of directors and company secretary**

We confirm that the disclosure of directors' remuneration is complete and particularly includes all relevant forms of remuneration and reflects appropriately the provision of management and other services by the directors to the company. We confirm that the interests of the directors and secretary in the shares (and debentures) of all group companies have been disclosed in accordance with the Companies Act, 2014.

We confirm directors' remuneration for the year was €Nil.

- **Compliance with law and regulation**

We confirm that, we are not aware of any actual or potential material non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which are central to the company's ability to conduct its business and hence to the results and financial position to be disclosed in the financial statements for the year ended 31 December 2025, together with the actual or contingent consequences which may arise therefrom.

We are not aware of any instances of actual or potential breaches of, or non-compliance with laws and regulations, including the Companies Acts and the Taxes Acts, that are central to the company's ability to conduct its business or that could have a material effect on the financial statements.

- **Contractual Arrangements**

All contractual arrangements entered into by the company with third parties have been properly reflected in the accounting records or, where material (or potentially material) to the financial statements, have been disclosed to you.

The company has complied with its obligations under contractual agreements where non-compliance could have a material effect on the financial statements.

There are no other agreements not in the ordinary course of business.

- **Liabilities**

Full provision has been made for all liabilities at the balance sheet date including guarantees, commitments and contingencies where the items are expected to result in significant loss. Contingent liabilities, where in our opinion provision is not required, have been appropriately disclosed in the financial statements.

We are not aware of any pending or threatened litigation, proceedings, hearing or claims negotiation, which may result in significant loss to the company.

All guarantees and commitments given to third parties, including oral guarantees and commitments made on behalf of an affiliate, director, officer or any other third party have been disclosed where appropriate in the financial statements.

- **Current assets**

We are satisfied that the current assets in the balance sheet are expected to realise, in the ordinary course of business, no less than the net book amounts at which they are stated.

- **Unusual transactions**

No transactions which had the primary objective of altering the appearance of the accounts have been entered into during the period.

- **Going concern**

The financial statements have been prepared on the going concern basis. Having considered the company's trading performance since 1 January 2026, its surplus and cash flow budgets / forecasts and its future business plans, we confirm that we have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

- **Fraud and error**

We acknowledge our responsibility for the implementation and operations of accounting and internal control systems that are also designed to prevent and detect fraud and error. We have disclosed to you all significant facts relating to any frauds or suspected frauds known to management that may have affected the entity. We have disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud.

We are not aware of any irregularities, or allegations of irregularities, including fraud, involving management or employees who have a significant role in the accounting and internal control systems, or that could have a material effect on the financial statements.

- **Unadjusted audit differences**

We confirm that the financial statements have no unadjusted misstatements that are considered to be, both individually and in aggregate, material to the truth and fairness of the financial statements either taken as a whole or in connection with the ability to assess the performance and the financial position of the company. A list of unadjusted misstatements is attached to this letter of representation.

- **Grant Funding – Comminy Foundation Ireland**

We confirm that Community Foundation Ireland has advised the Company that the unspent grant balance of €12,990 is not required to be repaid and may be reallocated to future approved activities, subject to specified reporting conditions. Accordingly, management considers that no repayment obligation existed at the reporting date and that no provision or liability is required in the financial statements in respect of this grant funding.

- **Events after the balance sheet date**

There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements, or inclusion of a note thereto.

This letter was tabled at the meeting of the Board of Directors on 7 September 2026.

Yours faithfully,

Director


Brinan Doherty (Sep 24, 2026 08:38:45 GMT+1)

Director

Brinan Doherty

Brinan Doherty (Sep 24, 2026 20:13:10 GMT+1)

Date

7 September 2026

Date

7 September 2026

APPENDIX 1 – SUMMARY OF UNADJUSTED ERRORS

DESCRIPTION OF ERROR	BALANCE SHEET		BALANCE SHEET		STATEMENT OF FINANCIAL ACTIVITIES		IMPACT ON STATEMENT OF FINANCIAL ACTIVITIES	
	Potential	Potential	Actual	Actual	DEBIT	CREDIT	INCREASE	DECREASE
	DEBIT	CREDIT	DEBIT	CREDIT				
Donations						2,800		0
Bank fees and charges					2,800			
<i>Being fees on Stripe donations not recorded / recording of donations net of fees</i>								
Accrued Income			965					
Donations						965	965	
<i>Being Benevity and Stripe donations</i>								
Prepayments			870					
Costs – insurance						270	270	
Costs - subscriptions						600	600	
<i>Being prepayments understated</i>								
Trade Creditors				787				
Advertising and Marketing					787			787
<i>Being difference on listing vs supplier statement</i>								

[illegible]

Turn2me CLG

31-Dec-25

Approval of Audit Adjustments

	€
Surplus per management accounts	5,258
<u>Audit adjustments</u>	
Donated services - Google adwords	6,915
Marketing costs - Google adwords	(6,915)
Write off of difference in Net Wages / FDW client account	(470)
To agree balance to closing pension reconciliation	(1,604)
Accrued wages - WRC increase	(55,741)
Accrued Income - HSE	50,104
Rounding	(1)
Adjusted deficit	<u>(2,454)</u>
Deficit per the Year End 31 December 2025 financial statements	<u>(2,454)</u>

The above audit adjustments have been approved by the board of directors and management of Turn2me CLG.

Brinan Doherty

[Brinan Doherty \(Sep 24, 2026 25:13:10 GMT+1\)](#)

Director

Maira Horgan

[Maira Horgan \(Sep 24, 2026 08:58:30 GMT+1\)](#)

Chief Executive Officer

Turn2me Audit 2025

Final Audit Report

2026-09-24

Created:	2026-09-17
By:	Stephen Kelly (StephenKelly@uhyfdw.ie)
Status:	Signed
Transaction ID:	CBJCHBCAABAAL9nOWrBZNEyE8lez4-RyPhMyPmolCxtC

"Turn2me Audit 2025" History

-  Document created by Stephen Kelly (StephenKelly@uhyfdw.ie)
2026-09-17 - 4:28:08 PM GMT
-  Document emailed to dion@turn2me.org for signature
2026-09-17 - 4:28:14 PM GMT
-  Document emailed to brina@turn2me.org for signature
2026-09-17 - 4:28:15 PM GMT
-  Document emailed to moira@turn2me.org for signature
2026-09-17 - 4:28:15 PM GMT
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2026-09-24 - 7:37:39 AM GMT
-  Signer dion@turn2me.org entered name at signing as Dion magee
2026-09-24 - 7:38:43 AM GMT
-  Document e-signed by Dion magee (dion@turn2me.org)
Signature Date: 2026-09-24 - 7:38:45 AM GMT - Time Source: server - Signature Appearance Selected: MOBILE_DRAW
-  Email viewed by moira@turn2me.org
2026-09-24 - 7:57:32 AM GMT
-  Signer moira@turn2me.org entered name at signing as Moira Horgan
2026-09-24 - 7:58:28 AM GMT
-  Document e-signed by Moira Horgan (moira@turn2me.org)
Signature Date: 2026-09-24 - 7:58:30 AM GMT - Time Source: server - Signature Appearance Selected: TYPE
-  Email viewed by brina@turn2me.org
2026-09-24 - 7:12:18 PM GMT

 Signer brina@turn2me.org entered name at signing as Brinan Doherty

2026-09-24 - 7:13:08 PM GMT

 Document e-signed by Brinan Doherty (brina@turn2me.org)

Signature Date: 2026-09-24 - 7:13:10 PM GMT - Time Source: server - Signature Appearance Selected: TYPE

 Agreement completed.

2026-09-24 - 7:13:10 PM GMT