

Company Registration No. 480739
CHY (Revenue) Number 19486
Registered Charity Number (RCN) 20076481 (Ireland)

**SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY
LIMITED BY GUARANTEE**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

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SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

Directors	Connor Barry Joseph Egan Tony Fahey Margaret Hassett Patrick Healy Michael Howlett Sandra McCullagh Brigid Reynolds Michael Tobin Finbarr Tracey Séan Ward Sara Bourke Sheila Curran Jamie Moore	(Appointed 1 April 2025)
Company Secretary	Connor Barry	
Company number	480739	
CHY (Revenue) Number	19486	
Registered Charity Number (RCN)	20076481	
Registered Office & Business Address	1-3 Burton Hall Road Sandyford Dublin 18	
Auditor	Walsh O'Brien Harnett 104 Lower Baggot Street Dublin 2	
Bankers	Allied Irish Bank 9 Terenure Road East, Rathgar Dublin 6	
Solicitors	Millett & Matthews Solicitors Main Street Baltinglass Co. Wicklow	

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The directors present their annual report and financial statements for the year ended 30 June 2025.

Principal activities

The company was incorporated on the 9th February 2010 as a company limited by guarantee. The main object for which the company is established is to relieve poverty and benefit the community through the promotion of social justice in Ireland by, (a) analysing data and policies impacting on social justice, (b) publishing the results, (c) informing policy makers and negotiating for positive changes in social justice and (d) educating the public and special interest groups on all matters relating to progressing social justice.

The company was granted charitable status from Revenue under CHY number 19486. The company is registered with the Charities Regulatory Authority. Their Charity Registration Number is 20076481. The company operates under the registered business name Social Justice Ireland.

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

Results and dividends

The surplus for the financial year amounted to €15,708 (2024 - €675).

At the end of the financial year, the company has assets of €406,449 (2024 - €377,323) and liabilities of €31,773 (2024 - €18,355). The net assets of the company have increased by €15,708.

It is important to note that there is a large volume of unpaid work being contributed by Board members and others.

There are a number of other volunteers who make a significant contribution to the activities of the company.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Connor Barry
Joseph Egan
Tony Fahey
Margaret Hassett
Patrick Healy
Michael Howlett
Sandra McCullagh
Brigid Reynolds
Michael Tobin
Finbarr Tracey
Séan Ward
Sara Bourke
Sheila Curran
Justin Kilcullen (Served until 16 July 2024)
Jamie Moore (Appointed 1 April 2025)

Justin Kilcullen, who served as a director of the company, passed away on 16 July 2024. The Board wishes to acknowledge his contribution to the company

In accordance with the Articles of Association, one third of the directors retire by rotation and, being eligible, offer themselves for re-election.

On November 28, 2023, Brigid Reynolds resigned from her position as Secretary of the company. On the same day, Connor Barry was appointed as the new Secretary, ensuring a smooth transition.

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

Accounting records

The company's directors are aware of their responsibilities under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified accounting personnel and have maintained appropriate computerized accounting systems.

The accounting records are located at the company's business premises, 1-3 Burton Hall Road D18 A094 Sandyford Dublin 18.

Future developments

The company plans to continue its present activities. Employees are kept as fully informed as practicable about developments within the business.

Auditor

Walsh O'Brien Harnett were appointed as the company's auditor and in accordance with section 383(2) of the Companies Act 2014, continue in office as auditor of the company.

Statement of disclosure 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.

Post Balance Sheet Events

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

Statement of Relevant Audit Information

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

On behalf of the board

Tony Fahey
Director

Séan Ward
Director

28 October 2025

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 JUNE 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 that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in 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 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 financial statements and then apply them consistently;
- make judgements and 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, 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

Tony Fahey
Director

Séan Ward
Director

28 October 2025

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Social Analysis and Action for Justice Ireland Company Limited By Guarantee ('the company') for the year ended 30 June 2025, which comprise the income and expenditure account, the balance sheet, the statement of changes in equity, the statement of cash flows and notes to financial statements, including the 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*, 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 30 June 2025 and of its surplus 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*; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard 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 3 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 when the financial statements are authorised for issue.

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

Other information

The directors are responsible for the other information 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.

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

We have nothing to report in this regard.

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND 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 the directors' report 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 directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. 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 directors either intend to liquidate the 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://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Ronan O'Brien

for and on behalf of

Walsh O'Brien Harnett

Chartered Accountants and Statutory Audit Firm

104 Lower Baggot Street

Dublin 2

28 October 2025

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	€	€
Income	423,669	387,700
Expenditure	(407,961)	(387,025)
Surplus for the financial year	<u>15,708</u>	<u>675</u>
Total comprehensive income	<u><u>15,708</u></u>	<u><u>675</u></u>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The financial statements were approved by the board of directors and authorised for issue on 28 October 2025 and are signed on its behalf by:

Tony Fahey
Director

Séan Ward
Director

28 October 2025

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 €	€	2024 €	€
Current assets					
Debtors	5	73,472		25,727	
Cash at bank and in hand		332,977		351,596	
		<u>406,449</u>		<u>377,323</u>	
Creditors: amounts falling due within one year	6	<u>(31,773)</u>		<u>(18,355)</u>	
Net current assets			<u>374,676</u>		<u>358,968</u>
Reserves					
Income and expenditure account			<u>374,676</u>		<u>358,968</u>
Members' funds			<u>374,676</u>		<u>358,968</u>

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

The financial statements were approved by the board of directors and authorised for issue on 28 October 2025 and are signed on its behalf by:

Tony Fahey
Director

Séan Ward
Director

28 October 2025

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Income and expenditure €
Balance at 1 July 2023	358,293
Year ended 30 June 2024:	
Profit and total comprehensive income for the year	675
Balance at 30 June 2024	<u>358,968</u>
Year ended 30 June 2025:	
Profit and total comprehensive income for the year	15,708
Balance at 30 June 2025	<u><u>374,676</u></u>

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 €	€	2024 €	€
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	11		(18,619)		12,686
			_____		_____
Net (decrease)/increase in cash and cash equivalents			(18,619)		12,686
Cash and cash equivalents at beginning of year			351,596		338,910
			_____		_____
Cash and cash equivalents at end of year			<u>332,977</u>		<u>351,596</u>

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND LIMITED

INFORMATION RELATING TO POBAL GRANTS

FOR THE YEAR ENDED 30 JUNE 2025

GRANTS AND OTHER INFORMATION

Name of Grantor	Name of Grant	Purpose of the Grant	Restrictions	Income	Amount
Pobal on behalf of Department of Rural and Community Development	Scheme to Support National Organisations 2022-2025	Pay and general administration	Restricted – delivery of service	Grant received in 2025	€ 83,358
					<hr/> 83,358 <hr/>
				Expenditure	
				Salaries	€ 82,000
				Programme Costs	€ 4,475
				ICT Costs	€ 4,475
					<hr/> € 90,950 <hr/>

- No employee of the company received benefits in excess of €70,000 during the financial year.
- At the 30 June 2025, the company had a valid tax clearance certificate.



Ronan O'Brien
for and on behalf of
Walsh O'Brien Harnett
Chartered Accountants and Statutory Audit Firm
104 Lower Baggot Street
Dublin 2
Ireland
D02Y940

Date: 28 October 2025

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1 Company information

Social Analysis and Action for Justice Ireland Company Limited By Guarantee is a limited company domiciled and incorporated in the Ireland. The registered office is 1-3 Burton Hall Road, D18 A094, Sandyford, Dublin 18 and its company registration number is 480739.

2 Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

3 Accounting policies

3.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

The financial statements are prepared in euros, which is the functional currency of the company. 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.

3.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company 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.

3.3 Income and expenditure

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised within income when received. Grants, where related to performance and specific deliverables, are included in Income as the charity earns the right to consideration by its performance.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

3.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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.

3.5 Financial instruments

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.

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

3 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 business 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 company's contractual obligations expire or are discharged or cancelled.

3.6 Taxation

The company was granted charitable status from Revenue under CHY number 19486. At the 30th June 2025, the company had a valid tax clearance certificate.

3.7 Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

4 Employees

The number of employees during the year was:

	2025 Number	2024 Number
Administration	1	1
Research & Communication	5	4
	<hr/>	<hr/>
Total	6	5
	<hr/> <hr/>	<hr/> <hr/>

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

4 Employees (Continued)

Their aggregate remuneration comprised:

	2025 €	2024 €
Wages and salaries	209,640	203,018
Social security costs	22,208	20,847
	<u>231,848</u>	<u>223,865</u>

The number of employees whose annual remuneration was €70,000 (excluding employer's PRSI) or more was Nil (2024: Nil).

5 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Other debtors	72,952	25,234
Prepayments	520	493
	<u>73,472</u>	<u>25,727</u>

6 Creditors: amounts falling due within one year

	2025 €	2024 €
Trade creditors	11,956	-
Taxation	17,817	16,355
Accruals	2,000	2,000
	<u>31,773</u>	<u>18,355</u>

7 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 they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

8 Capital Commitments

The company had no capital commitments at the financial year-ended 30 June 2025.

SOCIAL ANALYSIS AND ACTION FOR JUSTICE IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

9 Related party transactions

There were no related party transactions requiring disclosure during the year (2024 - none).

10 Events after the reporting date

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

11 Cash (absorbed by)/generated from operations

	2025	2024
	€	€
Surplus for the year after tax	15,708	675
Movements in working capital:		
(Increase)/decrease in debtors	(47,745)	9,273
Increase in creditors	13,418	2,738
Cash (absorbed by)/generated from operations	<u>(18,619)</u>	<u>12,686</u>

12 Approval of financial statements

The directors approved the financial statements on the 28 October 2025.