

## **MENTAL HEALTH IRELAND**

### **Directors Report and Audited Financial Statements For the financial year ended 31 December 2025**

**Registered number: 24379  
Charity Number: CHY 5594  
Charity Registration: No. 20008642**

**MENTAL HEALTH IRELAND**  
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**MENTAL HEALTH IRELAND**  
**COMPANY INFORMATION**

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|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chairperson                      | Hugh Kane                                                                                                                                                                                                                                                                                                                                                                                        |
| Chairperson of Finance Committee | John Gibbons                                                                                                                                                                                                                                                                                                                                                                                     |
| Directors                        | John Gibbons<br>Kathleen Chada<br>Ciara Gillespie (Resigned 19 November 2025)<br>Hugh Kane<br>Eilish Kerrisk (Resigned 23 May 2025)<br>Ruairi Mulrean<br>Robert O’Connell<br>Ann Sheridan<br>Sushil Teji<br>Pauline Burke<br>Sharon O’Connor (Appointed 23 May 2025)<br>Deirdre Coakey (Appointed 23 May 2025)<br>John Hassett (Appointed 19 June 2025)<br>Emma Frawley (Appointed 19 June 2025) |
| Company Secretary                | John Gibbons                                                                                                                                                                                                                                                                                                                                                                                     |
| Auditors                         | PKF Brenson Lawlor,<br>Alexandra House,<br>3 Ballsbridge Park,<br>Merrion Road,<br>Ballsbridge,<br>Dublin 4.                                                                                                                                                                                                                                                                                     |
| Bankers                          | Bank of Ireland,<br>Smithfield,<br>Dublin 7.<br><br>PTSB,<br>11 George’s Street Upper,<br>Dun Laoghaire,<br>Dublin,<br>A96 CK29.                                                                                                                                                                                                                                                                 |
| Solicitors                       | Jacob and Twomey Solicitors LLP,<br>Merrythought House,<br>Templeshannon,<br>Enniscorthy,<br>Co. Wexford,<br>Y21 E0F3.                                                                                                                                                                                                                                                                           |

**MENTAL HEALTH IRELAND**  
**COMPANY INFORMATION**

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Business address / Registered Office

Marina House,  
11-13 Clarence Street,  
Dun Laoghaire,  
Co. Dublin.

# **MENTAL HEALTH IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2025**

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The Directors present their annual report and audited financial statements of the company for the financial year ended 31st December 2025.

Mental Health Ireland is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014. To comply with the Charities SORP (FRS 102), the organisation has implemented its recommendations where relevant in these accounts. The main activities of the organisation are charitable in nature.

## **OBJECTIVES AND ACTIVITIES**

Established in 1966, Mental Health Ireland (MHI) is the longest established national mental health charity in Ireland. As a mental health charity, MHI is a leading organisation dedicated to promoting positive mental health and wellbeing and to supporting people with mental health challenges in their recovery journey. Mental Health Ireland is a member organisation and has 30 members and affiliates working in the area of mental health promotion and service provision nationally. Mental Health Ireland employs people with lived and living experience of a wide variety of mental health challenges in peer support roles around the country,

Mental Health Ireland educates, empowers and connects communities by delivering education and training programmes, campaigns and projects, and resources for individuals, workplaces and communities and by supporting our member organisations. We work to encourage conversations with people about mental health and to create a safer community response to mental health issues when they arise. We achieve this by working collaboratively in coproduction and by influencing public policy and practice to foster a more inclusive and supportive society.

### **Vision**

Our vision is for an Ireland where mental health is understood, valued and supported as an essential part of everyone's health.

### **Mission**

Our Mission is to educate, empower, and connect communities, creating a culture where everyone is treated with respect and supported, especially when our mental health is challenged.

### **Values**

Collaboration: We recognise the value of working collaboratively and in coproduction to foster connection with and between all communities.

Integrity: We are true to our word and put our words into action for the best outcomes for all.

Innovation: We are courageous in our innovation and always hold space to learn and grow.

Empowerment: We celebrate and recognise the potential of people to support themselves, hold hope and to thrive.

## **MENTAL HEALTH IRELAND STRATEGY 2025 – 2027 Educating, Empowering and Connecting Communities**

The current Mental Health Ireland Strategy 2025 – 2027 *Educating, Empowering and Connecting Communities* was coproduced in partnership with staff, our member organisations, the Recovery Education team, external partners, volunteers and Board members.

# **MENTAL HEALTH IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2025**

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The three Priority Areas of our Strategy are:

1. Community, Partnerships and Collaboration
2. Education, Training and Information
3. Identity and Visibility

These three Priority areas are underpinned by the theme of mental health and wellbeing and organisational structure. These principles ensure that we can achieve our Priority area goals.

Find the Strategy here <https://www.mentalhealthireland.ie/about-us/our-strategy/>

## **Our Work & Impact**

Mental Health Ireland provides projects, campaigns, initiatives and resources to support and promote mental health, wellbeing and recovery for all demographics.

- We create and run evidence-based mental health and recovery promoting campaigns nationally and locally, such as *Hello, How Are You?* and *Mental Health Month*.
- We develop evidence-based Projects and Initiatives that create opportunities for people and communities to enhance and protect their mental health, such as Thrive and Woodlands for Health.
- We provide evidence based mental health awareness education and training in workplaces and communities.
- With our team of Development Officers, we support a network of regional Mental Health Associations who are member organisations, volunteers and community groups that deliver community-based mental health initiatives. These associations are crucial in promoting mental health and wellbeing at the grassroots level. We work in partnership with several key agencies to develop programmes for marginalised groups.
- We work jointly with the HSE to grow the network of Recovery Education Services, Recovery Educators, Family Recovery Workers and Community Connectors across the country. Peer support is facilitated through networks and programmes that enable individuals with lived and living experience of mental health challenges to support each other.
- We provide resources that support individuals navigating mental health services.
- We work with a range of partners in the statutory, community, voluntary and corporate sectors in Ireland, Europe and Internationally.
- Our Bursary supports access to mental health recovery and peer support courses for people who wish to develop the skills needed to work as peer support workers.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Campaigns, Projects and Initiatives**

Mental Health Ireland works with the network of member organisation Mental Health Associations and strategic multi-sector partners to develop and deliver evidence-based mental health campaigns, projects and resources nationally as well as in local communities.

# **MENTAL HEALTH IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2025**

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## **Campaigns**

### **Hello, How Are You?**

Hello, How Are You? is our primary national mental health promotion campaign about connection and engaging in open conversations about mental health. It aims to address loneliness and to encourage connecting conversations. It takes place every year on May 15<sup>th</sup>. The campaign asks people, communities, workplaces, friends & family to say 'Hello' and ask the question 'How Are You?' in a meaningful way. This national campaign was developed by Mental Health Ireland in 2021 with the aim of increasing meaningful connections between people and encouraging appropriate help seeking.

The Hello campaign provides multilingual resources, merchandise and training in the workplace and community, with a campaign framework freely available in 15 different languages. In 2025, Hello, How Are You? was delivered in every county with a wide variety of events rolled out including; outside broadcasts, radio interviews, Coffee Mornings, public events, choir performances, sports events, information stands, awareness days, social media campaigns, workshops and seminars with guest speakers, wellbeing walks/runs, road sign campaigns and many more.

### **Mental Health Month**

October 10<sup>th</sup> marks World Mental Health Day and for Mental Health Month 2025, our theme was *Community*. Throughout the month, we offered ways to connect and highlight the importance of community through events, on our social media channels and website

Mental Health Ireland organised a rich programme for the whole month of October and had a strong presence locally through the work of our Development Officers. We delivered a Webinar Series that focused on winter wellbeing as well as specific mental health & wellbeing topic with our partners, Family Carers Ireland, Men's Sheds, and corporate partners.

These webinars proved extremely successful with almost three hundred people attending them. Mental Health Ireland also released a national survey as part of Mental Health Month.

We organised a community event Choral Connections to mark World Mental Health Day on the 10<sup>th</sup> October.

### **Connectmas**

In 2025, Mental Health Ireland rolled out our second 'Connectmas' Campaign - a Christmas fundraising and mental health promotion campaign to raise funds and awareness during the holiday season. We delivered two Coping at Christmas webinars and recorded a Coping at Christmas podcast.

## **Projects**

### **Thrive Ireland**

Thrive Balbriggan was launched in October 2021. 2025 saw the continued development of Thrive in Balbriggan, Swords and Connemara. In 2025, Thrive Balbriggan was awarded a LAMA award to represent the work undertaken in Fingal County Council.

**MENTAL HEALTH IRELAND  
DIRECTORS' REPORT  
FOR YEAR ENDED 31 DECEMBER 2025**

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**Woodlands for Health**

Woodlands for Health (WFH) is a 12-week woodland-based guided walking programme for adults availing of mental health services and supports in Ireland. The national partners of WFH are Get Ireland Walking, Mental Health Ireland and Coillte. In 2025, there were 20 WFH programmes in 15 counties with 410 participants, which was an increase from 2024. A new iteration of the Woodlands for Health for New Arrivals was piloted in 2025 in County Carlow in partnership with the County Council Integration Programme.

**Education and Training Programmes**

Mental Health Ireland branded training programmes in 2025 included:

|                                                         |                                                              |
|---------------------------------------------------------|--------------------------------------------------------------|
| Connecting to Five Ways to Wellbeing TALK (45mins-1 hr) | Community & Workplace                                        |
| Engage with Mental Health (90 mins)                     | Community & Workplace                                        |
| Expand Your Wellbeing Toolkit (3 hrs)                   | Workplace                                                    |
| Mental Health & Family Caring (5 weeks)                 | Supporting the Supporters Programme                          |
| Stronger Minds, Happier Lives Programme (5 Weeks)       | In Partnership with Special Olympics Ireland                 |
| Building Shedd's Wellbeing Workshop (2 hrs)             | In Partnership with IMSA as part of Sheds for Life Programme |

**2025 Highlights: Education and Training**

**Webinars**

A total of 8 webinars were delivered throughout the month of October on different dates and at varied times of the day with a total of 282 attendees. There were also three webinars developed and designed on the topic of Coping at Christmas webinar with a total of 90 attendees.

We continued to grow our partnership training programmes with the delivery of  
20 x Sheds for Life workshops with The Men's Sheds Association  
2 x 5-week programmes with Family Carers Ireland  
2 x Stronger Minds, Happier lives 5-week programme with the Special Olympics and the delivery  
30 x Mental Health Training Sessions delivered in a workplace setting (Generating income of €18k)

**Train the Trainer QQI Level 6 qualification** completed for 5 Development Officers who did not hold the qualification plus other relevant staff- total of 8 staff completed

**Tony Leahy Bursary**

Awarded 8 Bursaries to DCU students for Certificate in Peer Support Working in Mental Health (Level 8).

**Mental Health Engagement and Recovery**

Mental Health Ireland continues to support the work of Mental Health Engagement and Recovery throughout Ireland. Without the support and funding of the Health Service Executive, it would not be possible for Mental Health Ireland to enable delivery of these programmes. Mental Health Ireland is proud to be the NGO partner enabling recovery education and family peer support services as a part of embedded recovery orientated initiatives in Ireland's Mental Health Services.

## MENTAL HEALTH IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2025

The below table shows the number of Mental Health Ireland employees occupying roles in partnership with Mental Health Engagement and Recovery in 2025

| Programme                         | # employees | Healthcare Region                                                   |
|-----------------------------------|-------------|---------------------------------------------------------------------|
| Family Peer Support West          | 5           | HSE West and North-West                                             |
| Peer Recovery NFMHS               | 2           | HSE Dublin and North-East (National Forensic Mental Health Service) |
| Peer Recovery South East          | 3           | HSE Dublin and South-East                                           |
| Peer Recovery West                | 4           | HSE West and North-West                                             |
| Peer Recovery Dublin East (ARIES) | 3           | HSE Dublin and South-East                                           |
| Peer Recovery Midlands            | 4           | HSE Dublin and Midlands                                             |
| Peer Recovery Midwest             | 2           | HSE Mid-West                                                        |
| Service User Representative       | 1           | HSE West and North-West                                             |
| Recovery Education Facilitators   | 38          | Multiple regions covered                                            |
| <b>Total Employees</b>            | <b>62</b>   |                                                                     |

### HSE Mental Health Service Exercise Effect programmes:

Mental Health Ireland partnered with the HSE to develop the Integrated Exercise Practitioner programme in 2022. This has now been mainstreamed in two areas, Dublin and the South-East region, working with adults and Dublin and North-East region working with CAMHS. There are four employees working in this programme, two per area.

### Community Healthcare funded projects:

Mental Health Ireland are proud to support the local initiatives of Mindspace Mayo, Galway Solace Cafe, Wexford Mental Health Association and Gateway Mental Health Project, whose work is integral to furthering the Mental Health supports available in their respective areas. By recruiting, employing and working in partnership with these affiliate programmes, Mental Health Ireland aid the delivery of these services,

The below tables show the number of Mental Health Ireland employees involved in these affiliated partnerships programmes during 2025:

| Programme                         | # employees | Healthcare Region   |
|-----------------------------------|-------------|---------------------|
| Wexford Mental Health Association | 1           | Dublin & South-East |
| Mindspace Mayo                    | 10          | West and North-West |
| Solace Community Café             | 10          | West and North-West |
| Gateway                           | 5           | West and North-West |
| Exercise Effect (IEP)             | 2           | Dublin & North-East |
| Exercise Effect (IEP)             | 2           | Dublin & South-East |
| Woodlands for Health              | 1           | National            |
| Thrive                            | 1           | Dublin North        |

**MENTAL HEALTH IRELAND  
DIRECTORS' REPORT  
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|                         |           |            |
|-------------------------|-----------|------------|
| VISTA Panel             | 5         | National   |
| Cavan Monaghan Connects | 1         | North West |
| <b>Total Employees</b>  | <b>38</b> |            |

**Tony Leahy Bursary Programme**

Further education and personal capacity building plays a key role in recovery and moving forward in life, Mental Health Ireland's Tony Leahy Bursary Programme can provide up to 50% of the Course fees for eligible applicants and up to 100% fees for special category applicants including members of the Traveller Community and International Protection Applicants. This Programme also increases capacity for meaningful roles within Recovery Education, thus influencing the national dialogue and increasing opportunities for people with lived/living experience to work in peer roles the recovery education sector.

For the 2025/2026 Academic year, the Bursary Programme was in place to support participants studying at DCU and 8 students were awarded bursaries to support their participation in the Certificate in Peer Support Working in Mental Health (Level 8).

**Collaboration**

We are active members of Mental Health Reform, Green Ribbon campaign, Charities Institute Ireland, Family Carers Ireland, The Wheel and First Fortnight in Ireland. Our CEO was elected to the Board of the Charities Institute Ireland in 2025. Internationally, Mental Health Ireland is networked via Mental Health Europe and the Global Leadership Exchange. Our CEO was elected to the Board of Mental Health Europe in 2024. Mental Health Ireland's membership of INAR (Irish Network Against Racism) and participation in unconscious bias training with the Immigrant Council of Ireland spotlights our cultural awareness and diversity.

**Digital Engagement**

See highlights of communications activity in 2025 below:

**Mental Health Ireland web traffic:**

|                    |           |
|--------------------|-----------|
| Overall Users      | 27k       |
| Overall New Users  | 26k       |
| Overall Page Views | 71k views |

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

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#### Social Media

| Platform             | 2025                                                      |
|----------------------|-----------------------------------------------------------|
| X (formerly Twitter) | MHI left X and joined Blue Sky in 2025 *402 new followers |
| Facebook             | 33.36k                                                    |
| Instagram            | 19.35k                                                    |
| YouTube              | 35.32k (views)                                            |
| LinkedIn             | 29.24k                                                    |

#### Staff numbers

The headcount at year end was 119 employees with the breakdown being as follows:

- 93 employees employed by Mental Health Ireland supporting HSE / Community Healthcare or affiliated roles.)
- 26 employees working directly on behalf of Mental Health Ireland (including 10 Development Officers)

#### Governance/Compliance

The Board of Directors has two subcommittees that report directly to the Board. The Governance Committee and the Finance Committee. The CEO and Operations, Governance and Compliance Manager attend the Governance Committee. The CEO and Finance Manager attend the Finance Committee meetings. Reports to the Board are made by the Chairs of the individual committees.

Mental Health Ireland are fully compliant with all relevant legal and regulatory requirements and are in continuous receipt of the Triple Lock Award to evidence this best practice approach to governance and compliance.

#### FINANCIAL REVIEW

Summary surplus for the year:

|             | 2025       | 2024       | € Change  | % Change |
|-------------|------------|------------|-----------|----------|
| Income      | €6,197,853 | €5,768,781 | +€429,072 | +7%      |
| Expenditure | €5,911,763 | €5,716,263 | +€195,500 | +3%      |
| Surplus     | €286,090   | €52,518    |           |          |

Of the total increase in income €429k, €70k related to the WRC pay agreement for S39 workers. There was a €100k increase in funding for the restoration of the NFMHS Victorian Walled Garden. There was a further €100k in funding from HSE West for 2 new positions to become active in 2026. Recovery Education Facilitator Funding increased by €130k as vacancies were filled. Fundraising Income increased by €65k. The balance of the increase in both income & cost was driven by HSE funded headcount changes in various restricted programmes.

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

Full results for the year are set out in the Statement of Financial Activities. A detailed breakdown of all Mental Health Ireland's sources of funding, with comparative figures for 2024, is provided in Note 4 to the Financial Statements.

#### Reserves Policy

Following a recommendation by the Finance Committee, the Board has previously agreed that a prudent reserves policy is the maintenance of three to six months of self-funded operating costs with a recommended minimum reserve of €300,000. This reserves policy recognises that any change in our existing HSE funding arrangements would include financial provision for existing contractual commitments to staff members. The level of reserves is reviewed on a regular basis to ascertain whether it is appropriate to current operating conditions.

The reserves position as of 31 December 2025 was:

|                       | 2025              | 2024              | € Increase/<br>(decrease) | % Increase/<br>(decrease) |
|-----------------------|-------------------|-------------------|---------------------------|---------------------------|
| Unrestricted Reserves | €570,224          | €581,796          | (€11,572)                 | -2%                       |
| Designated Reserves   | €6,102            | €13,627           | (€7,525)                  | -55%                      |
| Restricted Reserves   | €2,307,788        | €2,002,601        | €305,187                  | 15%                       |
| <b>Total Reserves</b> | <b>€2,884,114</b> | <b>€2,598,024</b> | <b>€286,090</b>           | <b>11%</b>                |

Mental Health Ireland has a 'no risk' approach to the investment of its reserves and only considers cash or cash equivalents as a prudent investment vehicle for the assets of the Company. Mental Health Ireland's budget for 2025 provides for the investment of up to €65k of retained unrestricted reserves into delivering services which would reduce unrestricted reserves to €505k.

Designated reserves relate to the *Tony Leahy Scholarship Programme* and it is budgeted to invest the balance of retained designated reserves into Bursaries in 2026. Due to changing eligibility for government grants for these courses there is less demand for our funding of this.

Restricted reserves relate to HSE funded programmes which Mental Health Ireland host on their behalf. These restricted reserves can only be utilised on the respective programme. In some programmes reserves have been built up to fund specific future costs.

#### Fundraising

Mental Health Ireland is majority funded by the HSE under a series of detailed service arrangements which set out the quantum and quality of programmes to be delivered. We also conduct fundraising nationally, while taking care not to encroach on the fundraising efforts of local Mental Health Associations.

#### Fundraising income

| 2025     | 2024     | % increase/decrease |
|----------|----------|---------------------|
| €225,440 | €160,891 | +40%                |

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Mental Health Ireland Board

All Board Members are volunteers and serve an initial three-year term and may commit to a second term of three years. Information and biographic details on all Directors can be viewed on Mental Health Ireland's Website [www.mentalhealthireland.ie](http://www.mentalhealthireland.ie). There are 10 active directors serving on the Mental Health Ireland Board of Directors. Board meetings are held every 2 months, with additional Finance Committee meetings and Governance Committee meetings taking place bi-monthly also (see attendance record below). Conflicts of interest are declared at the commencement of each meeting, in accordance with Mental Health Ireland's formal Conflict of Interest Policy. There were no recorded conflicts of interest declared in 2025.

Our current board members are below with detail of roles and appointment dates:

| Name             | Role on Board                                                    | Date Appointed |
|------------------|------------------------------------------------------------------|----------------|
| Hugh Kane        | Chairperson                                                      | 5/16/2020      |
| Robert O'Connell | Vice-Chairperson & Chairperson, Governance Committee             | 5/29/2020      |
| John Gibbons     | Company Secretary & Chairperson, Finance Committee               | 5/19/2023      |
| Ann Sheridan     | Board of Directors Member, Governance Committee Member           | 5/28/2021      |
| Kathleen Chada   | Board of Directors Member, Finance Committee Member,             | 5/28/2021      |
| Pauline Burke    | Board of Directors Member, Finance Committee Member,             | 5/28/2021      |
| Ruairi Mulrean   | Board of Directors Member, Governance Committee Member           | 5/16/2020      |
| Sushil Teji      | Board of Directors Member, Finance & Governance Committee Member | 5/29/2021      |
| Emma Frawley     | Board of Directors Member, Finance Committee Member              | 5/23/2025      |
| Sharon O'Connor  | Board of Directors Member                                        | 5/23/2025      |
| JJ Hassett       | Board of Directors Member                                        | 5/23/2025      |
| Aisling Soden    | Board of Directors Member                                        | 5/23/2025      |
| Deirdre Coakley  | Board of Directors Member, Governance Committee Member           | 5/23/2025      |
|                  |                                                                  |                |

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

#### Attendance at Board and Sub Committee Meetings 2025

##### Board Meeting:

| Name             | Role on Board                                                               | Attendance at Board Meeting |            |            |            |            |           |
|------------------|-----------------------------------------------------------------------------|-----------------------------|------------|------------|------------|------------|-----------|
|                  |                                                                             | 14/02/2025                  | 21/03/2025 | 23/05/2025 | 18/07/2025 | 19/09/2025 | 7/11/2025 |
| Hugh Kane        | Chairperson                                                                 | √                           | √          | √          | √          | √          | √         |
| Robert O'Connell | Vice-Chairperson & Chairperson, Governance Committee                        | √                           | √          | √          | √          | √          | √         |
| John Gibbons     | Company Treasurer & Finance Committee Chairperson                           | √                           | x          | √          | √          | √          | √         |
| Pauline Burke    | Board of Directors Member, Finance Committee Member                         | √                           | √          | x          | √          | x          | x         |
| Sushil Teji      | Board of Directors Member, Finance Committee & Governance Committee Member. | √                           | √          | √          | √          | x          | √         |
| Eilish Kerrisk   | Board of Directors Member, Governance Committee Member (Resigned 2025)      | √                           | √          | √          | NA         | NA         | NA        |
| Ruairi Mulrean   | Board of Directors Member, Governance Committee Member                      | x                           | √          | √          | √          | √          | √         |
| Ann Sheridan     | Board of Directors Member, Governance Committee Member                      | √                           | √          | √          | √          | √          | √         |
| Ciara Gillespie  | Board of Directors Member (Resigned 2025)                                   | x                           | x          | x          | NA         | NA         | NA        |
| Kathleen Chada   | Board of Directors Member                                                   | √                           | x          | √          | √          | x          | √         |
| Emma Frawley     | Board of Directors Member, Governance Committee Member (Elected 2025)       | NA                          | NA         | NA         | √          | √          | x         |
| Sharon O'Connor  | Board of Directors Member (Elected 2025)                                    | NA                          | NA         | NA         | √          | √          | √         |
| JJ Hassett       | Board of Directors Member (Elected 2025)                                    | NA                          | NA         | NA         | √          | √          | √         |

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

|                 |                                                                       |    |    |    |   |   |   |
|-----------------|-----------------------------------------------------------------------|----|----|----|---|---|---|
| Aisling Soden   | Board of Directors Member (Elected 2025)                              | NA | NA | NA | √ | √ | √ |
| Deirdre Coakley | Board of Directors Member, Governance Committee Member (Elected 2025) | NA | NA | NA | √ | √ | √ |

#### Finance Committee Meeting:

|                  |                                                                             | Attendance's at Finance Committee Meeting (including Staff) |          |         |          |           |            |
|------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------|----------|---------|----------|-----------|------------|
| Name             | Role on Board                                                               | 7/2/2025                                                    | 7/3/2025 | 16/5/25 | 4/7/2025 | 12/9/2025 | 31/10/2025 |
| John Gibbons     | Company Treasurer & Finance Committee Chairperson                           | √                                                           | √        | √       | √        | √         | √          |
| Pauline Burke    | Board of Directors Member, Finance Committee Member                         | √                                                           | x        | √       | x        | √         | √          |
| Sushil Teji      | Board of Directors Member, Finance Committee & Governance Committee Member. | √                                                           | √        | √       | √        | x         | √          |
| Dr Lisa Cuthbert | CEO                                                                         | √                                                           | √        | √       | √        | √         | √          |
| Maria Meagher    | Finance Manager                                                             | √                                                           | √        | √       | √        | √         | √          |

#### Governance Committee Meeting:

|                  |                                                        | Attendance at Governance Committee Meeting |          |         |           |            |
|------------------|--------------------------------------------------------|--------------------------------------------|----------|---------|-----------|------------|
| Name             | Role on Board                                          | 6/2/2025                                   | 18/03/25 | 20/5/25 | 11/9/2025 | 23/10/2025 |
| Robert O'Connell | Vice-Chairperson & Chairperson, Governance Committee   | √                                          | √        | √       | √         | √          |
| Eilish Kerrisk   | Board of Directors Member, Governance Committee Member | √                                          | √        | √       | NA        | NA         |
| Ruairi Mulrean   | Board of Directors Member, Governance Committee Member | x                                          | √        | x       | x         | x          |

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

|                   |                                                                             |    |    |    |    |   |
|-------------------|-----------------------------------------------------------------------------|----|----|----|----|---|
| Sushil Teji       | Board of Directors Member, Finance Committee & Governance Committee Member. | NA | √  | √  | x  | √ |
| Ann Sheridan      | Board of Directors Member, Governance Committee Member                      | NA | NA | √  | x  | x |
| Deirdre Coakley   | Board of Directors Member, Governance Committee Member (Elected 2025)       | NA | NA | NA | √  | √ |
| Emma Frawley      | Board of Directors Member, Governance Committee Member (Elected 2025)       | NA | NA | NA | NA | x |
| Dr Lisa Cuthbert  | CEO                                                                         | √  | √  | √  | √  | √ |
| Maria Walsh-Healy | Operations Governance and Compliance Manager                                | √  | √  | √  | √  | √ |

|                                              |                                                          |
|----------------------------------------------|----------------------------------------------------------|
| Mental Health Ireland Annual General Meeting | <b>Friday 23<sup>rd</sup> May 2025, online via Zoom.</b> |
| Number of Attendees at MHI's AGM             | <b>43</b>                                                |

Mental Health Ireland's Annual Report for 2024 which includes our Audited Accounts and Directors Report was published in Q1, 2025 and is available online at: <https://www.mentalhealthireland.ie/annual-reports/>

### Human Resources and Recruitment

All Mental Health Ireland staff and Volunteers in relevant roles are Garda Vetted to safeguard children and vulnerable adults.

|                                                     |    |
|-----------------------------------------------------|----|
| Total number of New Staff members recruited in 2025 | 28 |
|-----------------------------------------------------|----|

### Political Donations

The Company made no political donations during the year, and Lobbying Returns are up to date as required.

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

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#### REFERENCE AND ADMINISTRATIVE DETAILS

**Name of charity** Mental Health Ireland

**Charity number** CHY 5594

**Address** Marina House, 11-13 Clarence Street, Dun Laoghaire, Co. Dublin

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

| Name             | Role on Board                                                               |
|------------------|-----------------------------------------------------------------------------|
| Hugh Kane        | Chairperson                                                                 |
| Robert O'Connell | Vice-Chairperson & Chairperson, Governance Committee                        |
| John Gibbons     | Company Treasurer & Finance Committee Chairperson                           |
| Pauline Burke    | Board of Directors Member, Finance Committee Member                         |
| Sushil Teji      | Board of Directors Member, Finance Committee & Governance Committee Member. |
| Eilish Kerrisk   | Board of Directors Member, Governance Committee Member (Resigned 2025)      |
| Ruairi Mulrean   | Board of Directors Member, Governance Committee Member                      |
| Ann Sheridan     | Board of Directors Member, Governance Committee Member                      |
| Ciara Gillespie  | Board of Directors Member (Resigned 2025)                                   |
| Kathleen Chada   | Board of Directors Member                                                   |
| Emma Frawley     | Board of Directors Member, Governance Committee Member (Elected 2025)       |
| Sharon O'Connor  | Board of Directors Member (Elected 2025)                                    |
| JJ Hassett       | Board of Directors Member (Elected 2025)                                    |
| Aisling Soden    | Board of Directors Member (Elected 2025)                                    |
| Deirdre Coakley  | Board of Directors Member, Governance Committee Member (Elected 2025)       |

#### CEO whom responsibility for the day-to-day management of the charity is delegated

CEO: Dr Lisa Cuthbert

#### Names and address of professional advisors

##### Auditors

PKF Brenson Lawlor,  
Alexandra House,  
3 Ballsbridge Park,  
Merrion Road,  
Ballsbridge,  
Dublin 4

# **MENTAL HEALTH IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2025**

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## **Solicitors**

Jacob and Twomey Solicitors LLP  
Merrythought House  
Templeshannon  
Enniscorthy  
Co.Wexford  
Y21 E0F3

## **EXEMPTION FROM DISCLOSURE**

The charity has availed of no exemptions; it has disclosed all relevant information.

## **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity does not hold any funds or other assets by way of custodian arrangement.

## **Likely future developments**

The charity plans to continue the activities outlined above in its objectives and activities in forthcoming years subject to satisfactory funding arrangements.

## **Events after the end of the financial year**

There were no post reporting date events which require disclosure.

## **Accounting Records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the charities premises, Marina House, 11-13 Clarence Street, Dun Laoghaire, Co. Dublin.

## **Directors' compliance statement**

The Board of Directors acknowledge that they have a responsibility to ensure that the organisation is fully compliant with their obligations under the Companies Act 2014. To this end, the audit and finance subcommittee review the internal controls in place on an annual basis. They confirm that:

- Adequate controls are in place to meet the obligations of the company,
- Appropriate arrangements and structures are in place that is, in their opinion, designed to secure material compliance with the company's relevant obligations.

# **MENTAL HEALTH IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2025**

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## **Statement on relevant audit information**

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

(a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

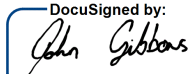
(b) each director has taken all the steps that he or she ought to have taken as a director to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

## **Auditors**

In accordance with section 383(2) of the Companies Act, 2014, the auditors, PKF Brenson Lawlor, will continue in office.

Approved by the board of directors and signed on its behalf by

Signed by:  
  
39F58C9D43AB43F...  
Hugh Kane, Chairperson  
**Director**

DocuSigned by:  
  
E0422E7DA17C45A...  
John Gibbons, Chairman of the Finance Committee  
**Director**

**Date: 27<sup>th</sup> March 2026**

# MENTAL HEALTH IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2025

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#### DIRECTORS' RESPONSIBILITIES STATEMENT

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

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

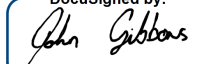
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- observe the methods and principles in the charities SORP;
- state whether the financial statements have been prepared in accordance with applicable accounting 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors and signed on its behalf by

Signed by:  
  
 Hugh Kane, Chairperson  
**Director**

DocuSigned by:  
  
 John Gibbons, Chairman of the Finance Committee  
**Director**

**Date : 27<sup>th</sup> March 2026**

# **MENTAL HEALTH IRELAND**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF MENTAL HEALTH IRELAND**

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#### **Opinion**

We have audited the financial statements of Mental Health Ireland for the year ended 31 December 2025 which comprise the Statement of Financial Activities, Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes. 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 state of the company's affairs as at 31 December 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 financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# **MENTAL HEALTH IRELAND**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF MENTAL HEALTH IRELAND**

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

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

- the information given in the Director's Report is consistent with the financial statements; and
- the Director's 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 director's remuneration and transactions specified by sections 305 to 312 of the Act are not made.

#### **Responsibilities of director for the financial statements**

As explained more fully in the Director's Responsibilities Statement, the director is 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 director is 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 director either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

# **MENTAL HEALTH IRELAND INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MENTAL HEALTH IRELAND**

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

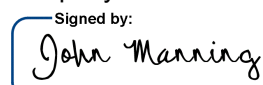
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://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.

Signed by:

  
**John Manning**

for and on behalf of PKF Brenson Lawlor

Date: 27<sup>th</sup> March 2026

**Chartered Accountants  
Statutory Audit Firm**

Alexandra House  
3 Ballsbridge Park  
Merrion Road  
Ballsbridge  
Dublin 4  
D04 C7H2

**MENTAL HEALTH IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND**  
**EXPENDITURE ACCOUNT)**  
**FOR YEAR ENDED 31 DECEMBER 2025**

|                                             | Designated<br>funds<br>€ | Unrestricted<br>funds<br>€ | Restricted<br>funds<br>€ | Total<br>2025<br>€ | Total<br>2024<br>€ |
|---------------------------------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income</b>                               |                          |                            |                          |                    |                    |
| Donations (Note 4)                          | -                        | 225,440                    | -                        | 225,440            | 160,891            |
| Earned from charitable activities (Note 4)  | -                        | 2,055,047                  | 3,837,195                | 5,892,242          | 5,537,062          |
| Earned from other activities (Note 4)       | -                        | 80,171                     | -                        | 80,171             | 70,828             |
| <b>Total income and endowments</b>          | <b>-</b>                 | <b>2,360,658</b>           | <b>3,837,195</b>         | <b>6,197,853</b>   | <b>5,768,781</b>   |
| <b>Cost of Raising Funds</b>                |                          |                            |                          |                    |                    |
| Fundraising Costs                           | -                        | 13,532                     | -                        | 13,532             | 6,722              |
| <b>Expenditure on charitable activities</b> |                          |                            |                          |                    |                    |
| Staff Costs                                 | -                        | 1,797,396                  | 2,968,336                | 4,765,732          | 4,454,878          |
| Depreciation of Fixed Assets                | -                        | 13,537                     | -                        | 13,537             | 20,292             |
| Operational Costs                           | 7,525                    | 547,765                    | 563,672                  | 1,118,962          | 1,234,371          |
| <b>Total Expenditure</b>                    | <b>7,525</b>             | <b>2,372,230</b>           | <b>3,532,008</b>         | <b>5,911,763</b>   | <b>5,716,263</b>   |
| Transfers                                   | -                        | -                          | -                        | -                  | -                  |
| <b>Net Movements In Funds For The Year</b>  | <b>(7,525)</b>           | <b>(11,572)</b>            | <b>305,187</b>           | <b>286,090</b>     | <b>52,518</b>      |
| <b>Reconciliation of Funds</b>              |                          |                            |                          |                    |                    |
| <b>Total Funds Brought Forward</b>          | <b>13,627</b>            | <b>581,796</b>             | <b>2,002,601</b>         | <b>2,598,024</b>   | <b>2,545,506</b>   |
| <b>Total Funds Carried Forward</b>          | <b>6,102</b>             | <b>570,224</b>             | <b>2,307,788</b>         | <b>2,884,114</b>   | <b>2,598,024</b>   |

**MENTAL HEALTH IRELAND**  
**STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR**  
***ENDED 31 DECEMBER 2025***

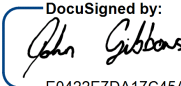
|                                | 2025<br>€ | 2024<br>€ |
|--------------------------------|-----------|-----------|
| Surplus for the financial year | 286,090   | 52,518    |
| Total comprehensive income     | 286,090   | 52,518    |

**MENTAL HEALTH IRELAND**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025**

|                                              | Notes | 2025<br>€               | 2024<br>€               |
|----------------------------------------------|-------|-------------------------|-------------------------|
| <b>Fixed assets</b>                          |       |                         |                         |
| Tangible assets                              | 10    | -                       | 13,537                  |
|                                              |       | -                       | <b>13,537</b>           |
| <b>Current Assets</b>                        |       |                         |                         |
| Debtors                                      | 11    | 235,988                 | 674,011                 |
| Cash at bank and in hand                     | 12    | <u>2,941,274</u>        | <u>2,238,713</u>        |
|                                              |       | <b>3,177,262</b>        | <b>2,912,724</b>        |
| <b>Creditors: amounts falling due within</b> |       |                         |                         |
| <b>One year</b>                              | 13    | <u>(293,148)</u>        | <u>(328,237)</u>        |
| <b>Net current assets</b>                    |       | <u>2,884,114</u>        | <u>2,584,487</u>        |
| <b>Total assets less current liabilities</b> |       | <b><u>2,884,114</u></b> | <b><u>2,598,024</u></b> |
| <b>Reserves and funds</b>                    |       |                         |                         |
| Designated Reserves                          | 16    | 6,102                   | 13,627                  |
| Accumulated funds – restricted               | 17    | 2,307,788               | 2,002,601               |
| Accumulated funds – general                  | 18    | <u>570,224</u>          | <u>581,796</u>          |
|                                              |       | <b><u>2,884,114</u></b> | <b><u>2,598,024</u></b> |

Approved by the board of directors and signed on its behalf by:

Signed by:  
  
 39F58C9D43AB43F  
 Hugh Kane, Chairperson  
**Director**

DocuSigned by:  
  
 E0422E7DA17C45A  
 John Gibbons, Chairman of the Finance Committee  
**Director**

**Date: 27<sup>th</sup> March 2026**

**MENTAL HEALTH IRELAND**  
**STATEMENT OF CASH FLOWS**  
**FOR YEAR ENDED 31 DECEMBER 2025**

|                                                                 |           | <b>2025</b><br><b>€</b> | <b>2024</b><br><b>€</b> |
|-----------------------------------------------------------------|-----------|-------------------------|-------------------------|
| <b>Net cash flows from operating activities</b>                 | <b>14</b> | 702,561                 | 74,079                  |
| <b>Investing activities</b>                                     |           |                         |                         |
| Purchase of fixed tangible assets                               |           | -                       | -                       |
|                                                                 |           | <hr/>                   | <hr/>                   |
| <b>Net (decrease)/increase in cash and cash equivalents</b>     |           | <b>702,561</b>          | <b>74,079</b>           |
|                                                                 |           | <hr/>                   | <hr/>                   |
| <b>Cash and cash equivalents at beginning of financial year</b> |           | <b>2,238,713</b>        | <b>2,164,634</b>        |
|                                                                 |           |                         |                         |
| <b>Cash and cash equivalents at end of financial year</b>       |           | <b>2,941,274</b>        | <b>2,238,713</b>        |
|                                                                 |           | <hr/>                   | <hr/>                   |

An Analysis of changes in Net Cash can be found in Note 20 to the Financial Statements.

# **MENTAL HEALTH IRELAND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR YEAR ENDED 31 DECEMBER 2025**

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#### **1. General Information**

These financial statements comprising the Statement of Financial Activities, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the individual financial statements of Mental Health Ireland Limited for the financial year ended 31 December 2025.

Mental Health Ireland is a charity limited by guarantee, incorporated in the Republic of Ireland. The Registered Office is Marina House, 11-13 Clarence Street, Dun Laoghaire, Co. Dublin, which is also the principal place of business of the charity. The charity is a public benefit entity. The nature of the charities operations and its principal activities are set out in the Director's Report on pages 1 to 18.

#### **Statement of Compliance**

The financial statements of the charity have been prepared on a going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("Charities SORP").

#### **Currency**

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

#### **2. Going Concern**

The charity is substantially dependent on the HSE to cover its operating expenses and to meet its stated objectives as stated in the director's report. The directors believe that income will continue at an adequate level for the foreseeable future so that the company can continue in operational existence. The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the charity's ability to meet its liabilities as they fall due and continue as a going concern. In these circumstances the financial statements are prepared on a going concern basis.

#### **3. Accounting Policies**

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

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102"). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK.

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

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### 3. Accounting Policies (continued)

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

#### **Fund Accounting**

The following funds are operated by the charity:

#### ***Restricted Funds***

Restricted funds represents grants, donations and sponsorship received which can only be used for particular purposes, as specified by the donors/ grantors, which are binding on the charity. Such purposes are within the overall objectives of the charity.

#### ***Unrestricted Funds***

Unrestricted funds consist of General and Designated funds:

#### **General Funds**

General funds represent amounts which are expendable at the discretion of the board in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

#### ***Designated funds***

Designated funds are earmarked funds set aside by the directors to be used for a particular future project or commitment. Designated funds remain part of the unrestricted funds of the charity.

#### **Income**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

#### ***Donations and fundraising income***

Donations and fundraising income are credited to income in the period in which they are receivable. Donations received in advance for specified periods are carried forward as deferred income.

#### ***Membership Fees***

These are recognised in the Statement of Financial Activities of the year in which they are receivable.

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

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### 3. Accounting Policies (continued)

#### **Grants**

The charity receives government grants in respect of certain projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred income.

#### **Donated Services and facilities**

Where practicable, donations of goods and services are included in donations in the financial statements at their fair value. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh the benefits, then the income and associated expenditure is not recognised.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met. The receipt of economic benefit from the use by the charity of item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

The total amount of donated services and facilities during the year ended 31 December 2025 was €3,138 (2024: €NIL) disclosed in note 5.

#### **Deferred Income**

The charity recognised deferred income, where the terms and conditions have not been met or uncertainty exists as to whether the charity can meet the terms or conditions otherwise within its control, income is then deferred as a liability until it is probable that the terms and conditions imposed can be met.

Some of the grants received are subject to performance related conditions or time periods, when these performance related or other conditions are met the deferred income is released to income in the statement of financial activities.

#### **Investment income**

Interest and investment income is included when receivable and the amount can be measured reliably, this is normally upon notification of the interest paid or payable by the bank.

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

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### 3. Accounting Policies (continued)

#### **Expenditure Recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure.

#### ***Costs of raising funds***

Cost of raising funds includes expenditure directly associated with generating fundraising income, including attracting voluntary income and grant income.

#### ***Expenditure on charitable activities***

Expenditure on charitable activities comprise those costs incurred by the charity in the pursuit of the charities objectives and in the delivery of its activities and services. It includes both costs that can be allocated directly such as wages and salaries and costs of an indirect nature necessary to support the delivery of its activities and services.

#### ***Other expenditure***

Other expenditure represents those items not falling into the categories above.

#### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. The charity operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

#### **Retirement benefit costs**

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the income and expenditure account and payments made to the retirement benefit scheme are treated as assets or liabilities.

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

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### 3. Accounting Policies (continued)

Unrestricted pension expenses relate to the pension expenses of Mental Health Ireland head office staff and Development Officers. Restricted pension expenses relate to Mental Health Engagement and Recovery (previously ARI), Mindspace Mayo, Peer Recovery West, Peer Recovery South East, Peer Recovery Dublin East, Peer Recovery Midlands, Recovery Education Facilitators and Service Reform Fund.

#### **Tangible fixed assets**

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

A review for impairment of tangible fixed asset will be carried out if events or changed in circumstances indicate that the carrying value of any tangible fixed asset may not be recoverable. Shortfalls between the carrying value of tangible fixed assets and their recoverable amounts will be recognised as impairments. Impairment losses will be recognised in the Statement of Financial Activities.

#### **Depreciation**

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

|                                |                   |
|--------------------------------|-------------------|
| Fixtures, Fittings & equipment | 20% Straight line |
|--------------------------------|-------------------|

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the income and expenditure reserve.

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### **Trade and other debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists, in which case they are measured at present value of future receipts discounted at a market value. Subsequently these are measured at amortised costs less any provision for impairment.

# **MENTAL HEALTH IRELAND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### ***FOR YEAR ENDED 31 DECEMBER 2025***

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#### **3. Accounting Policies (continued)**

A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the agreement.

Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

#### **Cash and cash equivalents**

Cash consists of cash on hand and demand deposits.

#### **Trade and other creditors**

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount of the obligation can be estimated reliably.

#### **Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### **Comparative Figures**

Where necessary comparative figures have been regrouped on a basis consistent with the current year.

#### **Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under section 207 and 208 of the Tax Consolidation Act 1997, Charity No CHY 5594.

#### **Operating leases**

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

## **MENTAL HEALTH IRELAND**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### ***FOR YEAR ENDED 31 DECEMBER 2025***

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### **3. Accounting Policies (continued)**

#### **Judgements and key sources of estimation uncertainty**

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

#### ***Going Concern***

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. 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.

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

#### 4. Income from charitable activities

| Income for 2025 analysed as follows:            | Unrestricted<br>funds<br>€ | Restricted<br>funds<br>€ | Total<br>2025<br>€      | Total<br>2024<br>€      |
|-------------------------------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| <b><u>Earned from charitable activities</u></b> |                            |                          |                         |                         |
| H.S.E. - Core (National)                        | 1,192,330                  | -                        | 1,192,330               | 1,202,876               |
| H.S.E. - Core (South East)                      | 89,577                     | -                        | 89,577                  | 87,724                  |
| H.S.E. - Core (Dublin / Kildare)                | 80,151                     | -                        | 80,151                  | 79,072                  |
| H.S.E. - CHO1 (Sligo / Leitrim)                 | 74,004                     | -                        | 74,004                  | 31,531                  |
| H.S.E. - CHO1 (Cavan / Monaghan)                | 55,148                     | -                        | 55,148                  | 47,367                  |
| H.S.E. - CHO1 (Donegal)                         | 59,342                     | -                        | 59,342                  | 58,922                  |
| H.S.E. - CHO2 (West)                            | 162,568                    | -                        | 162,568                 | 134,654                 |
| H.S.E. - CHO8 (Louth / Meath)                   | 29,865                     | -                        | 29,865                  | -                       |
| H.S.E. - CHO8 (Midlands)                        | 37,098                     | -                        | 37,098                  | 85,747                  |
| H.S.E. - CHO3 (Midwest)                         | 73,919                     | -                        | 73,919                  | 72,490                  |
| H.S.E. - CHO6 (Dublin Wicklow)                  | 80,706                     | -                        | 80,706                  | 79,072                  |
| Department of Health/HSE Grant Schemes          | -                          | -                        | -                       | 42,780                  |
| Mindspace Mayo                                  | 5,000                      | 602,904                  | 607,904                 | 598,892                 |
| Gateway Project                                 | -                          | 292,549                  | 292,549                 | 283,164                 |
| West Clare MHA - Lighthouse Project             | -                          | -                        | -                       | 12,438                  |
| Nature based Health Promotion Programme         | -                          | 47,621                   | 47,621                  | 42,967                  |
| Int. Exercise Practitioners Wexford             | 5,000                      | 110,157                  | 115,157                 | 113,452                 |
| Famers Partnership EU Project                   | 4,172                      | 12,595                   | 16,767                  | -                       |
| Nat Forensic – Garden Restoration               | -                          | 100,000                  | 100,000                 | -                       |
| Service Improvement Fund (previously ARIES)     | 5,000                      | 198,112                  | 203,112                 | 283,573                 |
| Peer Recovery National Forensic MHS             | 5,000                      | 79,813                   | 84,813                  | 83,829                  |
| Peer Recovery South East CHO5                   | 5,000                      | 179,982                  | 184,982                 | 179,909                 |
| Peer Recovery West CHO2 (ex. MMHS)              | 5,000                      | 344,903                  | 349,903                 | 240,611                 |
| Peer Recovery CHO6 (Dublin East)                | 5,000                      | 203,419                  | 208,419                 | 160,312                 |
| Peer Recovery CHO7 (Dub/Kil/Wick)               | -                          | -                        | -                       | -                       |
| Peer Recovery CHO8 (Midlands)                   | 5,000                      | 235,969                  | 240,969                 | 268,643                 |
| Family Peer Support CHO2 (Mayo/Gal/Ros)         | 5,000                      | 154,625                  | 159,625                 | 152,704                 |
| Recovery Education Facilitators (National)      | 51,000                     | 897,926                  | 948,926                 | 798,158                 |
| Community Café CHO2                             | 7,500                      | 212,988                  | 220,488                 | 215,828                 |
| Roscommon Svr User Rep CHO2                     | -                          | 23,208                   | 23,208                  | 22,977                  |
| Healthy Mayo                                    | -                          | 15,000                   | 15,000                  | -                       |
| Wexford MHA                                     | -                          | 50,472                   | 50,472                  | 42,370                  |
| Int. Exercise Practitioners Dublin              | 1,667                      | 20,952                   | 22,619                  | 25,000                  |
| VISTA Research Programme                        | 6,000                      | -                        | 6,000                   | 31,800                  |
| Cavan Monaghan Connects                         | 5,000                      | 34,000                   | 39,000                  | 33,200                  |
| Thrive Action Research                          | -                          | 20,000                   | 20,000                  | 25,000                  |
| <b>Total earned from charitable activities</b>  | <b><u>2,055,047</u></b>    | <b><u>3,837,195</u></b>  | <b><u>5,892,242</u></b> | <b><u>5,537,062</u></b> |

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

#### Continued...

#### Earned from other activities

|                                           |                      |          |                      |                      |
|-------------------------------------------|----------------------|----------|----------------------|----------------------|
| Annual Subscription                       | 2,553                | -        | 2,553                | 2,934                |
| Other Income                              | 11,035               | -        | 11,035               | 9,472                |
| Bank Interest                             | 27,658               | -        | 27,658               | 8,122                |
| Merchandise Income                        | 13,214               | -        | 13,214               | 21,504               |
| Training                                  | <u>25,711</u>        | =        | <u>25,711</u>        | <u>28,798</u>        |
| <b>Total earned from other activities</b> | <b><u>80,171</u></b> | <b>=</b> | <b><u>80,171</u></b> | <b><u>70,828</u></b> |

#### Donations

|                         |                |   |                |                |
|-------------------------|----------------|---|----------------|----------------|
| Donations / Fundraising | <u>225,440</u> | = | <u>225,440</u> | <u>160,891</u> |
|-------------------------|----------------|---|----------------|----------------|

#### 5. Donated goods, facilities and services

For the financial year 2025, in-kind donations have been recognised and classified to comply with Charity SORP FRS 102. In-kind donations measured at fair value to the amount of €3,138 (2024: €NIL) were received in the year and recognised in the Statement of Financial Activities under SORP classification are as follows:

|                            | 2025  | 2024 |
|----------------------------|-------|------|
|                            | €     | €    |
| Legal and Consultancy Fees | 3,138 | -    |

#### 6. Surplus on ordinary activities before taxation

Surplus on ordinary activities before taxation is stated after charging / (crediting):

|                                              | 2025   | 2024   |
|----------------------------------------------|--------|--------|
|                                              | €      | €      |
| Depreciation of tangible assets              | 13,537 | 20,292 |
| Audit Remuneration (including VAT)           |        |        |
| -Audit Fees – Statutory Financial Statements | 12,300 | 12,294 |
| -Non - Audit Services                        | 750    | 750    |

**MENTAL HEALTH IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR YEAR ENDED 31 DECEMBER 2025***

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**7. Directors' remuneration and transactions**

All Directors who served during the year, received no remuneration from the charity. They received reimbursement for travel expenses incurred for board meetings attended.

**Key Management Personnel**

The CEO's salary for the year was €119,861 (2024: €110,467) in addition to 7% of gross salary paid as employer contribution into a pension on behalf of the CEO.

**8. Staff costs**

The average monthly number of persons employed by the company during the financial year analysed by category, was as follows:

|                                             | <b>2025</b>   | <b>2024</b>   |
|---------------------------------------------|---------------|---------------|
|                                             | <b>Number</b> | <b>Number</b> |
| Head Office                                 | 18            | 16            |
| Development Officers                        | 10            | 9             |
| Gateway Project                             | 5             | 5             |
| Mindspace Mayo                              | 9             | 9             |
| Service Improvement Fund (previously ARIES) | 3             | 3             |
| Service User                                | 1             | 1             |
| Split Role                                  | 1             | 1             |
| Peer Recovery Programmes                    | 18            | 18            |
| Community Café                              | 9             | 8             |
| Recovery Education Facilitators (National)  | 36            | 34            |
| National Woodlands & Nature Project         | 1             | 1             |
| National Forensic Service                   | 2             | 2             |
| Integrated Exercise Practitioners           | 4             | 3             |
| Thrive Research Project                     | -             | 1             |
| West Clare MHA                              | 1             | 1             |
| Wexford MHA                                 | 1             | 1             |
| WRC                                         | 1             | 2             |
| Cavan Monaghan Connects                     | 1             | -             |
| <b>Total</b>                                | <b>121</b>    | <b>115</b>    |

# **MENTAL HEALTH IRELAND** **NOTES TO THE FINANCIAL STATEMENTS** **FOR YEAR ENDED 31 DECEMBER 2025**

## **8. Staff costs (continued)**

Their aggregate remuneration comprised:

|                       | <b>2025</b>      | <b>2024</b>      |
|-----------------------|------------------|------------------|
|                       | <b>€</b>         | <b>€</b>         |
| Wages and salaries    | 4,130,396        | 3,878,743        |
| Social security costs | 434,761          | 400,718          |
| Pension costs         | 200,575          | 168,048          |
| Redundancy costs      | -                | 7,369            |
|                       | <u>4,765,732</u> | <u>4,454,878</u> |
|                       | =====            | =====            |

The number of higher paid employees including the CEO was:

|                    | <b>2025</b>       | <b>2024</b>       |
|--------------------|-------------------|-------------------|
| <b>Salary band</b> |                   |                   |
| €60,000- €70,000   | 10                | 7                 |
| €70,001- €80,000   | 4                 | 4                 |
| €80,001 - €90,000  | 1                 | -                 |
| €90,001- €110,000  | -                 | -                 |
| €110,000 +         | 1                 | 1                 |
|                    | <u>          </u> | <u>          </u> |
|                    | =====             | =====             |

## **9. Retirement benefit information**

|                                  | <b>2025</b>    | <b>2024</b>    |
|----------------------------------|----------------|----------------|
|                                  | <b>€</b>       | <b>€</b>       |
| <b>Retirement benefit charge</b> | <u>200,575</u> | <u>168,048</u> |

### ***Defined contribution scheme***

The company operates a defined contribution scheme, 'Pension Scheme Fund', for its employees. The scheme is externally financed in that the assets of the scheme are held separately from those of the company in an independently administered fund.

# **MENTAL HEALTH IRELAND** **NOTES TO THE FINANCIAL STATEMENTS** **FOR YEAR ENDED 31 DECEMBER 2025**

## **10. Tangible fixed assets**

|                                   | <b>Fixtures,<br/>Fittings &amp;<br/>Equipment<br/>€</b> |
|-----------------------------------|---------------------------------------------------------|
| <b>Cost or valuation</b>          |                                                         |
| At 1 <sup>st</sup> January 2025   | 79,887                                                  |
| Additions                         | -                                                       |
|                                   | <hr/>                                                   |
| At 31 <sup>st</sup> December 2025 | 79,887                                                  |
|                                   | <hr/>                                                   |
| <b>Depreciation</b>               |                                                         |
| At 1 <sup>st</sup> January 2025   | 66,350                                                  |
| Charge for the financial year     | 13,537                                                  |
|                                   | <hr/>                                                   |
| At 31 <sup>st</sup> December 2025 | 79,887                                                  |
|                                   | <hr/>                                                   |
| <b>Net Book Value</b>             |                                                         |
| At 31 <sup>st</sup> December 2025 | -                                                       |
|                                   | <hr/>                                                   |
| At 31 <sup>st</sup> December 2024 | 13,537                                                  |
|                                   | <hr/> <hr/>                                             |

## **11. Debtors**

|                                | <b>2025<br/>€</b> | <b>2024<br/>€</b> |
|--------------------------------|-------------------|-------------------|
| Trade debtors                  | 203,964           | 636,528           |
| Other debtors                  | 5,525             | 12,234            |
| Prepayments and accrued income | 26,499            | 25,249            |
|                                | <hr/>             | <hr/>             |
|                                | 235,988           | 674,011           |
|                                | <hr/> <hr/>       | <hr/> <hr/>       |

**MENTAL HEALTH IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 DECEMBER 2025**

**12. Components of cash and cash equivalents**

|                          | <b>2025</b> | <b>2024</b> |
|--------------------------|-------------|-------------|
|                          | <b>€</b>    | <b>€</b>    |
| Cash at bank and in hand | 2,941,274   | 2,238,713   |
|                          | <hr/>       | <hr/>       |
|                          | 2,941,274   | 2,238,713   |
|                          | <hr/>       | <hr/>       |

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

|                                | <b>2025</b> | <b>2024</b> |
|--------------------------------|-------------|-------------|
|                                | <b>€</b>    | <b>€</b>    |
| Trade creditors                | 24,260      | 34,064      |
| Deferred Income                | 81,945      | 26,517      |
| Procurement card (overdraft) 1 | 6,146       | 2,845       |
| Procurement card (overdraft) 2 | -           | 1,425       |
| Accruals                       | 35,974      | 49,798      |
| Wages control                  | 1,733       | 466         |
| PAYE control account           | 106,281     | 179,482     |
| Pension control account        | 36,809      | 33,639      |
|                                | <hr/>       | <hr/>       |
|                                | 293,148     | 328,236     |
|                                | <hr/>       | <hr/>       |

**Deferred income**

Deferred income at the year end consists of the following:

- €26,500 from Fora Member Training
- €55,445 HSE Payments on Account

# **MENTAL HEALTH IRELAND** **NOTES TO THE FINANCIAL STATEMENTS** **FOR YEAR ENDED 31 DECEMBER 2025**

## **14. Net cash flows from operating activities**

|                                                       | <b>2025</b> | <b>2024</b> |
|-------------------------------------------------------|-------------|-------------|
|                                                       | <b>€</b>    | <b>€</b>    |
| Surplus for the financial year                        | 286,090     | 52,518      |
| Depreciation on tangible assets                       | 13,537      | 20,292      |
| Decrease/ (Increase) in debtors                       | 438,023     | (52,169)    |
| (Decrease)/ Increase in creditors due within one year | (90,517)    | 73,439      |
| Increase/ (Decrease) in deferred income               | 55,428      | (20,001)    |
|                                                       | <hr/>       | <hr/>       |
| Net cash inflow from operating activities             | 702,561     | 74,079      |
|                                                       | <hr/> <hr/> | <hr/> <hr/> |

## **15. Events after the end of the financial year**

There were no post reporting date events which require disclosure.

## **16. Designated Funds**

|                             | <b>1 Jan 2025</b> | <b>Income</b> | <b>Expenditure</b> | <b>Transfer from</b> | <b>31 Dec 2025</b> |
|-----------------------------|-------------------|---------------|--------------------|----------------------|--------------------|
|                             | <b>€</b>          | <b>€</b>      | <b>€</b>           | <b>Unrestricted</b>  | <b>€</b>           |
| Tony Leahy Scholarship Fund | 13,627            | -             | (7,525)            | -                    | 6,102              |
|                             | <hr/>             | <hr/>         | <hr/>              | <hr/>                | <hr/>              |
| <b>Total</b>                | 13,627            | -             | (7,525)            | -                    | 6,102              |
|                             | <hr/> <hr/>       | <hr/> <hr/>   | <hr/> <hr/>        | <hr/> <hr/>          | <hr/> <hr/>        |

### **Designated Funds previous year**

|                             | <b>1 Jan 2024</b> | <b>Income</b> | <b>Expenditure</b> | <b>Transfer from</b> | <b>31 Dec 2024</b> |
|-----------------------------|-------------------|---------------|--------------------|----------------------|--------------------|
|                             | <b>€</b>          | <b>€</b>      | <b>€</b>           | <b>Unrestricted</b>  | <b>€</b>           |
| Tony Leahy Scholarship Fund | 40,704            | -             | (27,077)           | -                    | 13,627             |
|                             | <hr/>             | <hr/>         | <hr/>              | <hr/>                | <hr/>              |
| <b>Total</b>                | 40,704            | -             | (27,077)           | -                    | 13,627             |
|                             | <hr/> <hr/>       | <hr/> <hr/>   | <hr/> <hr/>        | <hr/> <hr/>          | <hr/> <hr/>        |

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

#### 17. Restricted Funds

|                                                           | 1 Jan 2025              | Income                  | Expenditure               | Transfer<br>Reserves | 31 Dec 2025             |
|-----------------------------------------------------------|-------------------------|-------------------------|---------------------------|----------------------|-------------------------|
|                                                           | €                       | €                       | €                         | €                    | €                       |
| <b>Project</b>                                            |                         |                         |                           |                      |                         |
| Mindspace Mayo                                            | 556,797                 | 602,904                 | (643,083)                 | -                    | 516,618                 |
| Gateway Project                                           | 99,590                  | 292,549                 | (284,711)                 | -                    | 107,427                 |
| Thrive Action Research                                    | 10,186                  | 20,000                  | (14,508)                  | -                    | 15,679                  |
| Wexford MHA                                               | 102                     | 50,472                  | (48,344)                  | -                    | 2,230                   |
| Healthy Mayo                                              | -                       | 15,000                  | (7,140)                   | -                    | 7,860                   |
| Nat Forensic- Garden<br>Restoration                       | 71,737                  | 100,000                 | (34,358)                  | -                    | 137,379                 |
| Int. Exercise Practitioners<br>Wexford                    | 44,512                  | 110,158                 | (126,378)                 | -                    | 28,291                  |
| Int. Exercise Practitioners<br>Dublin                     | 105,265                 | 20,952                  | (90,170)                  | -                    | 36,046                  |
| Mental Health Engagement<br>and Recovery (previously ARI) | 44,885                  | -                       | -                         | -                    | 44,885                  |
| Service Improvement Fund<br>(Previously ARIES)            | 166,260                 | 198,112                 | (140,067)                 | -                    | 224,305                 |
| Peer Recovery National<br>Forensic MHS                    | 20,682                  | 79,813                  | (73,590)                  | -                    | 26,905                  |
| Peer Recovery SE CHO5                                     | 86,064                  | 179,982                 | (162,096)                 | -                    | 103,950                 |
| Nature Based Health Promotion                             | 14,713                  | 47,621                  | (49,066)                  | -                    | 13,267                  |
| Peer Recovery West<br>CHO2 (ex. MMHS)                     | 122,894                 | 344,903                 | (222,610)                 | -                    | 245,187                 |
| Peer Recovery CHO6 (Dublin<br>East)                       | 21,701                  | 203,419                 | (191,613)                 | -                    | 33,506                  |
| Peer Recovery CHO7<br>(Dub/Kil/Wick)                      | 5,286                   | -                       | (768)                     | -                    | 4,518                   |
| Peer Recovery CHO8 (Mid)                                  | 46,438                  | 235,969                 | (218,726)                 | -                    | 63,681                  |
| Family Peer Support CHO2<br>(Gal/Mayo/Ros)                | 167,500                 | 154,625                 | (126,368)                 | -                    | 195,757                 |
| Peer Recovery CHO9<br>(Dublin North)                      | 19,624                  | -                       | -                         | -                    | 19,624                  |
| Recovery Education Facilitators<br>(National)             | 93,680                  | 897,926                 | (768,875)                 | -                    | 222,730                 |
| Community Café CHO2                                       | 240,592                 | 212,988                 | (228,660)                 | -                    | 224,920                 |
| Roscommon Svs User<br>Rep CHO2                            | 3,896                   | 23,208                  | (22,817)                  | -                    | 4,287                   |
| Farmers Partnership<br>EU Project                         | 7,997                   | 12,595                  | (20,593)                  | -                    | -                       |
| Cavan Monaghan Connects                                   | 20,581                  | 34,000                  | (32,172)                  | -                    | 22,410                  |
| VISTA Research                                            | 31,620                  | -                       | (25,294)                  | -                    | 6,326                   |
| <b>Total</b>                                              | <b><u>2,002,601</u></b> | <b><u>3,837,195</u></b> | <b><u>(3,532,008)</u></b> | <b><u>=</u></b>      | <b><u>2,307,788</u></b> |

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2025

#### Restricted Funds previous year

|                                                        | 1 Jan 2024              | Income                  | Expenditure               | Transfer              | 31 Dec 2024             |
|--------------------------------------------------------|-------------------------|-------------------------|---------------------------|-----------------------|-------------------------|
|                                                        |                         |                         |                           | Unrestricted          |                         |
|                                                        | €                       | €                       | €                         | €                     | €                       |
| <b>Project</b>                                         |                         |                         |                           |                       |                         |
| Mindspace Mayo                                         | 575,908                 | 593,892                 | (613,003)                 | -                     | 556,797                 |
| Gateway Project                                        | 99,196                  | 283,164                 | (282,771)                 | -                     | 99,590                  |
| Thrive Action Research                                 | 19                      | 25,000                  | (49,833)                  | 35,000                | 10,186                  |
| Wexford MHA                                            | 817                     | 42,370                  | (43,085)                  | -                     | 102                     |
| West Clare MHA – Lighthouse Project                    | 3                       | 12,438                  | (12,441)                  | -                     | -                       |
| Nat Forensic- Garden Restoration                       | 130,405                 | -                       | (58,668)                  | -                     | 71,737                  |
| Int. Exercise Practitioners Wexford                    | 50,632                  | 108,452                 | (114,572)                 | -                     | 44,512                  |
| Int. Exercise Practitioners Dublin                     | 120,000                 | 20,000                  | (34,735)                  | -                     | 105,265                 |
| Mental Health Engagement and Recovery (previously ARI) | 52,203                  | -                       | (7,318)                   | -                     | 44,885                  |
| Service Improvement Fund (Previously ARIES)            | 73,024                  | 278,573                 | (185,337)                 | -                     | 166,260                 |
| Peer Recovery National Forensic MHS                    | 15,021                  | 78,829                  | (73,168)                  | -                     | 20,682                  |
| Peer Recovery SE CHO5                                  | 72,656                  | 174,909                 | (161,501)                 | -                     | 86,064                  |
| Nature Based Health Promotion                          | 4,824                   | 42,967                  | (33,078)                  | -                     | 14,713                  |
| Peer Recovery West CHO2 (ex. MMHS)                     | 99,876                  | 235,611                 | (212,593)                 | -                     | 122,894                 |
| Peer Recovery CHO6 (Dublin East)                       | 26,539                  | 155,312                 | (160,150)                 | -                     | 21,701                  |
| Peer Recovery CHO7 (Dub/Kil/Wick)                      | 6,182                   | -                       | (896)                     | -                     | 5,286                   |
| Peer Recovery CHO8 (Mid)                               | 15,949                  | 263,643                 | (263,154)                 | 30,000                | 46,438                  |
| Family Peer Support CHO2 (Gal/Mayo/Ros)                | 203,918                 | 147,704                 | (184,122)                 | -                     | 167,500                 |
| Peer Recovery CHO9 (Dublin North)                      | 19,624                  | -                       | -                         | -                     | 19,624                  |
| Recovery Education Facilitators (National)             | 113,170                 | 741,158                 | (730,648)                 | (30,000)              | 93,680                  |
| Community Café CHO2                                    | 240,148                 | 210,828                 | (210,384)                 | -                     | 240,592                 |
| Roscommon Svs User Rep CHO2                            | 2,238                   | 22,977                  | (21,319)                  | -                     | 3,896                   |
| Farmers Partnership EU Project                         | 12,761                  | -                       | (4,764)                   | -                     | 7,997                   |
| Cavan Monaghan Connects                                | -                       | 33,200                  | (12,619)                  | -                     | 20,581                  |
| VISTA Research                                         | -                       | 31,800                  | (180)                     | -                     | 31,620                  |
| Department of Health/HSE Grant                         | 571                     | 42,780                  | -                         | (43,352)              | -                       |
| <b>Total</b>                                           | <b><u>1,935,685</u></b> | <b><u>3,545,607</u></b> | <b><u>(3,470,339)</u></b> | <b><u>(8,352)</u></b> | <b><u>2,002,601</u></b> |

# **MENTAL HEALTH IRELAND** **NOTES TO THE FINANCIAL STATEMENTS** **FOR YEAR ENDED 31 DECEMBER 2025**

## **18. Unrestricted Funds current year**

|                                 | <b>1 Jan 2025</b> | <b>Income</b>     | <b>Expenditure<br/>/Transfer</b> | <b>31 Dec 2025</b> |
|---------------------------------|-------------------|-------------------|----------------------------------|--------------------|
|                                 | €                 | €                 | €                                | €                  |
| Unrestricted funds              | 581,796           | 2,360,658         | (2,372,230)                      | 570,224            |
|                                 | <u>          </u> | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>Total unrestricted funds</b> | 581,796           | 2,360,658         | (2,372,230)                      | 570,224            |
|                                 | <u>          </u> | <u>          </u> | <u>          </u>                | <u>          </u>  |

| <b>Unrestricted Funds previous year</b> | <b>1 Jan 2024</b> | <b>Income</b>     | <b>Expenditure<br/>/Transfer</b> | <b>31 Dec 2024</b> |
|-----------------------------------------|-------------------|-------------------|----------------------------------|--------------------|
|                                         | €                 | €                 | €                                | €                  |
| Unrestricted funds                      | 569,117           | 2,223,174         | (2,210,495)                      | 581,796            |
|                                         | <u>          </u> | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>Total unrestricted funds</b>         | 569,117           | 2,223,174         | (2,210,495)                      | 581,796            |
|                                         | <u>          </u> | <u>          </u> | <u>          </u>                | <u>          </u>  |

## **19. Operating Lease commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:

|                            | <b>2025</b> | <b>2024</b> |
|----------------------------|-------------|-------------|
|                            | €           | €           |
| Within one year            | -           | 43,500      |
| Between one and five years | -           | -           |
| Over five years            | -           | -           |

With effect from 1 September 2020, MHI entered into a lease for 2<sup>nd</sup> Floor, Marina House, 11-13 Clarence Street, Dun Laoghaire, Co. Dublin. The length of the lease is for a period of 10 years with a break clause after 5 years followed by a 6 month notice at any point for the remainder of the lease. MHI remains within the building.

# MENTAL HEALTH IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2024

#### 20. Reconciliation of capital and reserves

|                              | 2025      | 2024      |
|------------------------------|-----------|-----------|
|                              | €         | €         |
| At the beginning of the year | 2,598,024 | 2,545,506 |
| Surplus for the year         | 286,090   | 52,518    |
|                              | <hr/>     | <hr/>     |
| Closing reserves             | 2,884,114 | 2,598,024 |
|                              | <hr/>     | <hr/>     |

#### 21. Analysis of changes in Net Cash

|      | At 01/01/2025    | Cashflows      | At 31/12/2025    |
|------|------------------|----------------|------------------|
|      | €                | €              | €                |
| Cash | <u>2,238,713</u> | <u>702,561</u> | <u>2,941,274</u> |

#### 22. Related party transactions

Mental Health Ireland supports a number of local Mental Health Associations across Ireland. Those Mental Health Associations who completed a Memorandum of Understanding process were authorised to use Mental Health Ireland's Charity No. 5594 until 30 June 2019. Since that date, Mental Health Associations have been required to register directly with the Charities Regulator to obtain their own Charity Number. Mental Health Ireland provide support and guidance to all MHAs who are registered members of Mental Health Ireland.

#### 23. Status

The charity is a company limited by guarantee not having a share capital. The membership of the charity is its current board of directors. The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are members, or within one financial year thereafter. This contribution would be for the payment of the debts and liabilities of the charity 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.

#### 23. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 27<sup>th</sup> March 2026.

**MENTAL HEALTH IRELAND**  
**Management Information**  
**Year ended 31<sup>st</sup> December 2025**  
**(These pages do not form part of the statutory financial statements)**

**MENTAL HEALTH IRELAND**  
**Year ended 31st December 2025**  
**Appendix one- incoming Resources**

| Income                                          | Unrestricted funds<br>€ | Restricted funds<br>€   | Total 2025<br>€         | Total 2024<br>€         |
|-------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b><u>Earned from charitable activities</u></b> |                         |                         |                         |                         |
| H.S.E. - Core (National)                        | 1,192,330               | -                       | 1,192,330               | 1,202,876               |
| H.S.E. - Core (South East)                      | 89,577                  | -                       | 89,577                  | 87,724                  |
| H.S.E. - Core (Dublin / Kildare)                | 80,151                  | -                       | 80,151                  | 79,072                  |
| H.S.E. - CHO1 (Sligo / Leitrim)                 | 74,004                  | -                       | 74,004                  | 31,531                  |
| H.S.E. - CHO1 (Cavan / Monaghan)                | 55,148                  | -                       | 55,148                  | 47,367                  |
| H.S.E. - CHO1 (Donegal)                         | 59,342                  | -                       | 59,342                  | 58,922                  |
| H.S.E. - CHO2 (West)                            | 162,568                 | -                       | 162,568                 | 134,654                 |
| H.S.E. - CHO8 (Louth / Meath)                   | 29,865                  | -                       | 29,865                  | -                       |
| H.S.E. - CHO8 (Midlands)                        | 37,098                  | -                       | 37,098                  | 85,747                  |
| H.S.E. - CHO3 (Midwest)                         | 73,919                  | -                       | 73,919                  | 72,490                  |
| H.S.E. - CHO6 (Dublin Wicklow)                  | 80,706                  | -                       | 80,706                  | 79,072                  |
| Department of Health/HSE Grant Schemes          | -                       | -                       | -                       | 42,780                  |
| Mindspace Mayo                                  | 5,000                   | 602,904                 | 607,904                 | 598,892                 |
| Gateway Project                                 | -                       | 292,549                 | 292,549                 | 283,164                 |
| West Clare MHA - Lighthouse Project             | -                       | -                       | -                       | 12,438                  |
| Nature based Health Promotion Programme         | -                       | 47,621                  | 47,621                  | 42,967                  |
| Int. Exercise Practitioners Wexford             | 5,000                   | 110,157                 | 115,157                 | 113,452                 |
| Famers Partnership EU Project                   | 4,172                   | 12,595                  | 16,767                  | -                       |
| Nat Forensic – Garden Restoration               | -                       | 100,000                 | 100,000                 | -                       |
| Service Improvement Fund (previously ARIES)     | 5,000                   | 198,112                 | 203,112                 | 283,573                 |
| Peer Recovery National Forensic MHS             | 5,000                   | 79,813                  | 84,813                  | 83,829                  |
| Peer Recovery South East CHO5                   | 5,000                   | 179,982                 | 184,982                 | 179,909                 |
| Peer Recovery West CHO2 (ex. MMHS)              | 5,000                   | 344,903                 | 349,903                 | 240,611                 |
| Peer Recovery CHO6 (Dublin East)                | 5,000                   | 203,419                 | 208,419                 | 160,312                 |
| Peer Recovery CHO7 (Dub/Kil/Wick)               | -                       | -                       | -                       | -                       |
| Peer Recovery CHO8 (Midlands)                   | 5,000                   | 235,969                 | 240,969                 | 268,643                 |
| Family Peer Support CHO2 (Mayo/Gal/Ros)         | 5,000                   | 154,625                 | 159,625                 | 152,704                 |
| Recovery Education Facilitators (National)      | 51,000                  | 897,926                 | 948,926                 | 798,158                 |
| Community Café CHO2                             | 7,500                   | 212,988                 | 220,488                 | 215,828                 |
| Roscommon Svr User Rep CHO2                     | -                       | 23,208                  | 23,208                  | 22,977                  |
| Healthy Mayo                                    | -                       | 15,000                  | 15,000                  | -                       |
| Wexford MHA                                     | -                       | 50,472                  | 50,472                  | 42,370                  |
| Int. Exercise Practitioners Dublin              | 1,667                   | 20,952                  | 22,619                  | 25,000                  |
| VISTA Research Programme                        | 6,000                   | -                       | 6,000                   | 31,800                  |
| Cavan Monaghan Connects                         | 5,000                   | 34,000                  | 39,000                  | 33,200                  |
| Thrive Action Research                          | -                       | 20,000                  | 20,000                  | 25,000                  |
| <b>Total earned from charitable activities</b>  | <b><u>2,055,047</u></b> | <b><u>3,837,195</u></b> | <b><u>5,892,242</u></b> | <b><u>5,537,062</u></b> |

# MENTAL HEALTH IRELAND

## Year ended 31st December 2025

### Appendix one- incoming Resources

#### Continued...

#### Earned from other activities

|                                           |                      |          |                      |                      |
|-------------------------------------------|----------------------|----------|----------------------|----------------------|
| Annual Subscription                       | 2,553                | -        | 2,553                | 2,934                |
| Other Income                              | 11,035               | -        | 11,035               | 9,472                |
| Bank Interest                             | 27,658               | -        | 27,658               | 8,122                |
| Merchandise Income                        | 13,214               | -        | 13,214               | 21,504               |
| Training                                  | <u>25,711</u>        | =        | <u>25,711</u>        | <u>28,798</u>        |
| <b>Total earned from other activities</b> | <b><u>80,171</u></b> | <b>=</b> | <b><u>80,171</u></b> | <b><u>70,828</u></b> |

#### Donations

|                         |                |   |                |                |
|-------------------------|----------------|---|----------------|----------------|
| Donations / Fundraising | <u>225,440</u> | = | <u>225,440</u> | <u>160,891</u> |
|-------------------------|----------------|---|----------------|----------------|

### Appendix two- Resources Expended – staff costs

|                                             | Unrestricted<br>funds<br>€ | Restricted<br>funds<br>€ | Total<br>2025<br>€      | Total<br>2024<br>€      |
|---------------------------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| <b>Salaries</b>                             |                            |                          |                         |                         |
| Mental Health Ireland (including DO's)      | 1,531,517                  | -                        | 1,531,517               | 1,408,383               |
| Mindspace Mayo                              | -                          | 462,134                  | 462,134                 | 418,847                 |
| Gateway Project                             | -                          | 177,887                  | 177,887                 | 158,434                 |
| PPI's                                       | -                          | 8,687                    | 8,687                   | -                       |
| Wexford MHA                                 | -                          | 40,414                   | 40,414                  | 38,549                  |
| West Clare MHA - Lighthouse Project         | -                          | -                        | -                       | 9,513                   |
| Int. Exercise Practitioners Wexford         | -                          | 87,808                   | 87,808                  | 87,101                  |
| Int. Exercise Practitioners Dublin          | -                          | 74,860                   | 74,860                  | 22,786                  |
| Cavan Monaghan Connects                     | -                          | 12,643                   | 12,643                  | -                       |
| Service Improvement Fund (previously ARIES) | -                          | 110,202                  | 110,202                 | 149,425                 |
| Thrive Action Research                      | -                          | 10,885                   | 10,885                  | 38,365                  |
| Peer Recovery National Forensic MHS         | -                          | 57,488                   | 57,488                  | 56,381                  |
| Peer Recovery South East CHO5               | -                          | 123,781                  | 123,781                 | 115,586                 |
| Suicide Prevention Prog CHO6                | -                          | -                        | -                       | -                       |
| Peer Recovery West CHO2 (previously MMHS)   | -                          | 174,475                  | 174,475                 | 177,442                 |
| Peer Recovery CHO6 (Dublin East)            | -                          | 152,761                  | 152,761                 | 121,476                 |
| Peer Recovery CHO7 (Dub/Kil/Wick)           | -                          | -                        | -                       | -                       |
| Peer Recovery CHO8 (Midlands)               | -                          | 173,959                  | 173,959                 | 212,605                 |
| Family Peer Support CHO2 (Bealach Nua)      | -                          | -                        | -                       | -                       |
| Family Peer Support CHO2 (Mayo/Gal/Ros)     | -                          | 93,511                   | 93,511                  | 108,606                 |
| Recovery Education Facilitators (National)  | -                          | 593,666                  | 593,666                 | 541,883                 |
| Community Café CHO2                         | -                          | 190,977                  | 190,977                 | 173,809                 |
| National Woodlands & Nature Project         | -                          | 34,672                   | 34,672                  | 22,673                  |
| Roscommon Svs User Rep CHO2                 | -                          | <u>18,068</u>            | <u>18,068</u>           | <u>16,878</u>           |
| <b>Total</b>                                | <b><u>1,531,517</u></b>    | <b><u>2,598,878</u></b>  | <b><u>4,130,395</u></b> | <b><u>3,878,742</u></b> |

**MENTAL HEALTH IRELAND****Year ended 31st December 2025****Appendix two – Resources Expended – Staff Costs****PRSI ER**

|                                             |                       |                       |                       |                       |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Mental Health Ireland (including DO's)      | 166,231               | -                     | 166,231               | 147,631               |
| Mindsight Mayo                              | -                     | 51,572                | 51,572                | 46,226                |
| Gateway Project                             | -                     | 18,749                | 18,749                | 16,562                |
| Cavan Monaghan Connects                     | -                     | 1,199                 | 1,199                 | -                     |
| Wexford MHA                                 | -                     | 4,509                 | 4,509                 | 4,269                 |
| West Clare MHA - Lighthouse Project         | -                     | -                     | -                     | 839                   |
| Int. Exercise Practitioners Wexford         | -                     | 9,782                 | 9,782                 | 9,646                 |
| Int. Exercise Practitioners Dublin          | -                     | 8,253                 | 8,253                 | 2,538                 |
| PPI's                                       | -                     | 728                   | 728                   | -                     |
| Service Improvement Fund (previously ARIES) | -                     | 12,297                | 12,297                | 16,383                |
| Thrive Action Research                      | -                     | 1,183                 | 1,183                 | 4,249                 |
| Peer Recovery National Forensic MHS         | -                     | 6,004                 | 6,004                 | 5,829                 |
| Peer Recovery South East CHO5               | -                     | 13,810                | 13,810                | 12,804                |
| Suicide Prevention Prog CHO6                | -                     | -                     | -                     | -                     |
| Peer Recovery West CHO2 (previously MMHS)   | -                     | 15,956                | 15,956                | 15,091                |
| Peer Recovery CHO6 (Dublin East)            | -                     | 16,755                | 16,755                | 13,222                |
| Peer Recovery CHO7 (Dub/Kil/Wick)           | -                     | -                     | -                     | -                     |
| Peer Recovery CHO8 (Midlands)               | -                     | 19,324                | 19,324                | 23,498                |
| Family Peer Support CHO2 (Bealach Nua)      | -                     | -                     | -                     | -                     |
| Family Peer Support CHO2 (Mayo/Gal/Ros)     | -                     | 8,699                 | 8,699                 | 10,020                |
| Recovery Education Facilitators (National)  | -                     | 54,672                | 54,672                | 49,908                |
| Community Café CHO2                         | -                     | 19,559                | 19,559                | 17,897                |
| National Woodlands & Nature Project         | -                     | 3,869                 | 3,869                 | 2,618                 |
| Roscommon Svs User Rep CHO2                 | -                     | 1,610                 | 1,610                 | 1,489                 |
| <b>Total</b>                                | <b><u>166,231</u></b> | <b><u>268,530</u></b> | <b><u>434,761</u></b> | <b><u>400,719</u></b> |

**MENTAL HEALTH IRELAND****Year ended 31st December 2025****Appendix two –Resources Expended – Staff Costs****Pension**

|                                             |                      |                       |                       |                       |
|---------------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Mental Health Ireland (including DO's)      | 99,648               | -                     | 99,648                | 85,246                |
| Mindspace Mayo                              | -                    | 31,519                | 31,519                | 27,992                |
| Gateway Project                             | -                    | 8,765                 | 8,765                 | 8,988                 |
| Wexford MHA                                 | -                    | 2,556                 | 2,556                 | -                     |
| Service Improvement Fund (previously ARIES) | -                    | 4,305                 | 4,305                 | 4,121                 |
| Int. Exercise Practitioners Dublin          | -                    | 2,053                 | 2,053                 | 561                   |
| Peer Recovery National Forensic MHS         | -                    | 3,989                 | 3,989                 | 5,678                 |
| Peer Recovery South East CHO5               | -                    | 5,401                 | 5,401                 | 3,654                 |
| Peer Recovery West CHO2 (previously MMHS)   | -                    | 5,606                 | 5,606                 | 6,148                 |
| Peer Recovery CHO6 (Dublin East)            | -                    | 10,423                | 10,423                | 8,155                 |
| Peer Recovery CHO8 (Midlands)               | -                    | 5,143                 | 5,143                 | 4,973                 |
| Recovery Education Facilitators (National)  | -                    | 12,173                | 12,173                | 8,232                 |
| Family Peer Support CHO2 (Mayo/Gal/Ros)     | -                    | 1,389                 | 1,389                 | 334                   |
| Thrive Action Research                      | -                    | 708                   | 708                   | 2,130                 |
| Community Café CHO2                         | -                    | 4,026                 | 4,026                 | 328                   |
| National Woodlands & Nature Project         | -                    | 2,357                 | 2,357                 | 1,510                 |
| Cavan Monaghan Connects                     | -                    | 477                   | 477                   | -                     |
| PPI                                         | -                    | 36                    | 36                    | -                     |
| <b>Total</b>                                | <b><u>99,648</u></b> | <b><u>100,926</u></b> | <b><u>200,574</u></b> | <b><u>168,050</u></b> |

**Redundancy Cost**

|                                     |          |          |          |                     |
|-------------------------------------|----------|----------|----------|---------------------|
| West Clare MHA - Lighthouse Project | -        | -        | -        | 2,089               |
| Community Café CHO2                 | -        | -        | -        | 5,280               |
| <b>Total</b>                        | <b>=</b> | <b>=</b> | <b>=</b> | <b><u>7,369</u></b> |

|                          |                         |                         |                         |                         |
|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Total Staff Costs</b> | <b><u>1,797,396</u></b> | <b><u>2,968,336</u></b> | <b><u>4,765,732</u></b> | <b><u>4,454,878</u></b> |
|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|

**Appendix 2 – Fundraising Costs****Costs of Raising Funds**

|                   |                      |          |                      |                     |
|-------------------|----------------------|----------|----------------------|---------------------|
| Fundraising Costs | <u>13,532</u>        | =        | <u>13,532</u>        | <u>6,722</u>        |
| <b>Total</b>      | <b><u>13,532</u></b> | <b>=</b> | <b><u>13,532</u></b> | <b><u>6,722</u></b> |

**MENTAL HEALTH IRELAND****Year ended 31<sup>st</sup> December 2025****Appendix two- Resources Expended- Operational Costs**

|                                 | Designated          | Unrestricted<br>funds | Restricted<br>funds   | Total<br>2025         | Total<br>2024         |
|---------------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                 | €                   | €                     | €                     | €                     | €                     |
| <b>Program Costs</b>            |                     |                       |                       |                       |                       |
| Mindspace Mayo                  | -                   | -                     | 97,858                | 97,858                | 119,938               |
| Gateway Project                 | -                   | -                     | 79,310                | 79,310                | 98,787                |
| Thrive Action Research          | -                   | -                     | 1,730                 | 1,730                 | 5,090                 |
| Wexford MHA                     | -                   | -                     | 865                   | 865                   | 267                   |
| Nat Forensic Garden             |                     |                       |                       |                       |                       |
| Restoration                     | -                   | -                     | 24,906                | 24,906                | 58,668                |
| Int. Exercise Practitioners     |                     |                       |                       |                       |                       |
| Wexford                         | -                   | -                     | 28,788                | 28,788                | 17,825                |
| Int. Exercise Practitioners     |                     |                       |                       |                       |                       |
| Dublin                          | -                   | -                     | 5,004                 | 5,004                 | 8,850                 |
| Mental Health Promotion West    | -                   | -                     | 360                   | 360                   | 7,318                 |
| Service Improvement Fund        | -                   | -                     | 12,903                | 12,903                | 15,408                |
| Peer Recovery National          |                     |                       |                       |                       |                       |
| Forensic MHS                    | -                   | -                     | 6,109                 | 6,109                 | 5,280                 |
| Peer Recovery SE CHO5           | -                   | -                     | 19,104                | 19,104                | 29,458                |
| Nature Based Health             |                     |                       |                       |                       |                       |
| Promotion                       | -                   | -                     | 8,168                 | 8,168                 | 6,277                 |
| Peer Recovery West              |                     |                       |                       |                       |                       |
| CHO2 (ex. MMHS)                 | -                   | -                     | 26,573                | 26,573                | 13,912                |
| Peer Recovery CHO6 (Dublin      |                     |                       |                       |                       |                       |
| East)                           | -                   | -                     | 11,674                | 11,674                | 17,297                |
| Peer Recovery CHO7              |                     |                       |                       |                       |                       |
| (Dub/Kil/Wick)                  | -                   | -                     | 768                   | 768                   | 896                   |
| Peer Recovery CHO8 (Midlands)   | -                   | -                     | 20,300                | 20,300                | 22,078                |
| Healthy Mayo                    | -                   | -                     | 7,140                 | 7,140                 | -                     |
| Family Peer Support CHO2        |                     |                       |                       |                       |                       |
| (Gal/Mayo/Ros)                  | -                   | -                     | 22,768                | 22,768                | 65,163                |
| Recovery Education Facilitators |                     |                       |                       |                       |                       |
| (National)                      | -                   | -                     | 108,364               | 108,364               | 130,625               |
| Community Café CHO2             | -                   | -                     | 14,098                | 14,098                | 13,070                |
| Roscommon Svs User              |                     |                       |                       |                       |                       |
| Rep CHO2                        | -                   | -                     | 3,139                 | 3,139                 | 2,951                 |
| VISTA Research                  | -                   | -                     | 25,294                | 25,294                | 180                   |
| Farmers Partnership EU          | -                   | -                     | 20,595                | 20,595                | 4,764                 |
| Project                         |                     |                       |                       |                       |                       |
| Cavan Monaghan Connects         | -                   | -                     | 17,853                | 17,853                | 12,619                |
| Bursaries / Scholarships        | <u>7,525</u>        | =                     | =                     | <u>7,525</u>          | <u>27,077</u>         |
| <b>Total Program Costs</b>      | <b><u>7,525</u></b> | <b>=</b>              | <b><u>563,672</u></b> | <b><u>571,197</u></b> | <b><u>683,798</u></b> |

**MENTAL HEALTH IRELAND****Year ended 31<sup>st</sup> December 2025****Appendix two- Resources Expended- Operational Costs (continued)****Operational Costs**

|                                                   |                     |                         |                         |                         |                         |
|---------------------------------------------------|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| HR, Recruitment & Staff Training                  | -                   | 6,809                   | -                       | 6,809                   | 7,993                   |
| Rent & Service Charge                             | -                   | 70,487                  | -                       | 70,487                  | 78,077                  |
| Insurance                                         | -                   | 11,492                  | -                       | 11,492                  | 22,646                  |
| Light, Heat & Cleaning                            | -                   | 18,291                  | -                       | 18,291                  | 13,923                  |
| Repairs & Maintenance                             | -                   | 912                     | -                       | 912                     | 760                     |
| Printing, Postage & Stationery                    | -                   | 6,960                   | -                       | 6,960                   | 11,292                  |
| Travel, Accommodation & Subsistence               | -                   | 97,541                  | -                       | 97,541                  | 96,090                  |
| Telephone, IT & Office Equipment                  | -                   | 74,046                  | -                       | 74,046                  | 83,447                  |
| Legal & Consultancy Fees                          | -                   | 38,026                  | -                       | 38,026                  | 14,568                  |
| Strategy Development                              | -                   | 14,698                  | -                       | 14,698                  | -                       |
| Audit Fees                                        | -                   | 12,300                  | -                       | 12,300                  | 12,294                  |
| Bank Charges                                      | -                   | 774                     | -                       | 774                     | 839                     |
| Website and database                              | -                   | 60,966                  | -                       | 60,966                  | 59,760                  |
| MHA Costs                                         | -                   | 14,220                  | -                       | 14,220                  | 400                     |
| Subscription                                      | -                   | 6,215                   | -                       | 6,215                   | 6,759                   |
| Mental Health Promotion                           | -                   | 93,664                  | -                       | 93,664                  | 99,868                  |
| Project/Partnership costs                         | -                   | -                       | -                       | -                       | 5,000                   |
| Educ, Training and E – Mental Health              | =                   | <u>20,364</u>           | =                       | <u>20,364</u>           | <u>36,857</u>           |
| <b>Total operational costs</b>                    | =                   | <b>547,765</b>          | =                       | <b>547,765</b>          | <b>550,573</b>          |
| Depreciation                                      | =                   | <u>13,537</u>           | =                       | <u>13,537</u>           | <u>20,292</u>           |
| <b>Total operational costs (inc depreciation)</b> | -                   | <b>561,302</b>          | -                       | <b>561,302</b>          | <b>570,865</b>          |
| <b>Total Costs</b>                                | <b><u>7,525</u></b> | <b><u>2,372,230</u></b> | <b><u>3,532,008</u></b> | <b><u>5,911,763</u></b> | <b><u>5,716,263</u></b> |