Registered Charity Number 20005924

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Walsh O'Brien Harnett
Chartered Accounts
and Statutory Audit Firm
104 Lower Baggot Street
Dublin 2

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Francis J. McCarthy (Co Chair)	
	Mr Patrick Downes (Co Chair)	
	Mr Brian Coote	
	Dr Lisa Cunningham	
	Mr John Wright	
	Mr Adrian Ahern	
	Dr Emily Jordan	
	Mr Martin Long	(Appointed 28 March 2026)
	Mr Aidan O' Brien	(Resigned 13th December 2025)
Registered Charity Number (RCN)	20005924	
Registered Office	St. Johns House 32 Clyde Road Ballsbridge Dublin 4	
Auditors	Walsh O'Brien Harnett Chartered Accountants and Statutory Audit Firm 104 Lower Baggot Street Dublin 2	
Bankers	Bank of Ireland Pembroke Road Ballsbridge Dublin 4	
Chief Executive Officer	John Byrne	

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

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THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2009, Irish Law and "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) (second edition issued in October 2019).

Objectives and activities

The Irish Association of the Sovereign Military Hospitaller Order of St. John of Jerusalem, of Rhodes and of Malta, trading as Order of Malta Ireland and incorporating the Order of Malta Ambulance Corps is a medical, humanitarian and disaster relief charity headquartered in Dublin and operating across 59 communities in 5 regions across the whole of Ireland.

We remain true to our inspiring principles "to Serve our Lords the Sick and the Poor," where we focus on addressing poverty, social exclusion and in the promotion of equality through the voluntary work we carry out in humanitarian assistance and medical healthcare provision and disaster relief activities. At an international level, the Order of Malta carries out these activities in over 120 countries.

The Order was first established in Ireland over 850 years ago and since our Ambulance Corps was established in 1938, we have become the largest voluntary provider of first aid, healthcare and medical services and training, ambulance patient transport and community and elderly care services across the whole island of Ireland. With over 3,400 members in 59 locations, the Ambulance Corps offers first aid, ambulance, and medical emergency care services in most of Ireland's principal cities and towns, and through its Cadet youth section provides youth development, training programmes and medical training opportunities for those aged 10 – 16.

In addition to the Ambulance Corps, Order of Malta Ireland manages and/or supports a number of other charitable activities including:

- Annual Pilgrimages with the Sick to Lourdes with other Order of Malta Associations from around the world and nationally to Knock.
- Annual Order of Malta International Summer Camp for Young Disabled.
- Hospitaller activities including the Knight Run and family-oriented support events.
- Holy Family Hospital Bethlehem which offers a safe place for women of the region in terms of the deliverables of a maternity hospital and currently provides the only active neo natal ICU in Palestine.
- In 2025 we carried out our 3rd annual appeal for the Holy Family Hospital in Bethlehem.

Strategic Review – 2025

The year 2025 marked a period of significant strategic activity and organisational strengthening for the Order of Malta Ireland. Both the Board of Trustees and our volunteer network demonstrated a deep commitment to governance, operational excellence and mission delivery throughout the year.

Strategic Priorities and Oversight

In 2025, the Trustees continued their focus on three core strategic areas: **Safeguarding, Financial Governance, Asset Management and Governance**, ably supported by Committees with members from all areas of the organisation. These focus areas were identified as critical to the long-term integrity, sustainability, and impact of the organisation.

Safeguarding: Strengthening Our Foundations

In November 2024, **Mr. Michael Lynch** was appointed as **National Safeguarding Manager** and Chair of the National Safeguarding Committee marking a significant step in professionalising and embedding safeguarding practices across the organisation as a whole. Mr. Lynch has brought extensive experience in safeguarding policy development with Túsla and the HSE having previously served as Ireland's National Expert on Child Safeguarding to Interpol and Europol and as a former Detective Inspector with An Garda Síochána. During 2025 the National Safeguarding Team met on 6 occasions with in-person meetings held in HQ. On November 29th 2025 the National Safeguarding Team held the organisation's inaugural National Safeguarding Day in Athlone with just under 100 attendees from across the organisation and speakers from the HSE, Tusla and An Garda Síochána. A key deliverable of the Team was an enhanced focus on Garda Vetting which is carried out by HQ with the number of Garda Vetting applications doubling in the last 2 years.

Financial Governance: Driving Accountability and Structure

In response to the growing scale and complexity of the organisation, financial governance continued to be a strategic priority for the Board in 2025. At the end of 2024 the Board approved that all finance operations from across the organisation would come under the office of the CEO with immediate effect. Following that Board decision, in March 2025, under the leadership of the **Treasurer**, the Order of Malta Ireland held its inaugural **Finance Workshop** in Athlone with members invited from all parts of the organisation with a commitment to run the Workshop again in 2026. In March 2025, in advance of the Workshop the Board approved an updated organisation wide **Finance Handbook** which was launched at the Workshop. In March 2025 the Board also approved the formation of a **Finance Working Group**, Chaired by the **Treasurer** with members from across the organisation. The work of the Finance Working Group was to focus on banking, financial reporting, budgeting and grant management. The Finance Working Group met on a number of occasions during 2025.

Property & Assets: Protecting and maintaining our physical assets

The **Property & Assets Committee** met four times in 2025 to discuss and implement issues, proposals and enhancements arising from our substantial asset portfolio before sending to the Board for consideration. Chief issues in 2025 were properties in Co. Louth and Co. Fermanagh together with the development of our property in Castlebar, in conjunction with Mayo County Council, to be known as the Western Regional Hub. This building is due to be completed in October 2026.

During 2025 our fleet of medical vehicles decreased to 128 from 131 with 8 additions, 5 new, and 11 disposals. This is in line with our strategy of renewing our fleet with newer vehicles in line with operational requirements. A key deliverable by the Board was a revised governance process for all additions to and disposals from the fleet.

Governance: Ensuring regulatory compliance

The **Governance Committee** met on 4 occasions in 2025. The Committee completed a review of the Statutes and Bye Laws of the Irish Association, a new Grievance Policy for matters pertaining to the Irish Association and reviewed draft Codes of Conduct for Board Members and a Code of Governance for the Board. They also carried out a review of the Lobbying and Political Engagement Policy. During 2025 the Board also tendered for a full **Board Evaluation** to be carried out in 2026.

Charitable Works Achievements and performance
A. Hospitaller and Charitable Works

During 2025, the Irish Association of the Order of Malta continued to deliver its hospitaller and charitable works with constancy and compassion. Guided by our mission to serve the poor and the sick and supported by a committed body of members and volunteers, our activities addressed social, physical, and spiritual need across communities throughout the island of Ireland.

Pilgrimages
The annual International Pilgrimage to Lourdes and the National Pilgrimage to Knock, Co. Mayo, remained central to the Association's spiritual and hospitaller mission. These pilgrimages provided structured care, spiritual enrichment, and companionship to pilgrims, carers, and families, many of whom face illness, disability, or social isolation. Beyond their religious significance, these pilgrimages foster community, dignity, and respite, reaffirming the Order's centuries-old tradition of service to the sick and vulnerable.

Respite Holidays and Family Support
In 2025, the Association progressed plans to host a series of supported respite weekends in Galway. These weekends are designed to provide practical relief and emotional support to individuals and families experiencing prolonged hardship due to illness, disability, or caring responsibilities. By combining structured support with opportunities for rest and community engagement, this initiative aims to alleviate isolation and strengthen resilience among those who often experience sustained pressure in daily life.

Holy Family Maternity Hospital, Bethlehem
The Holy Family Maternity Hospital in Bethlehem continues to represent a significant international charitable commitment of the Irish Association. This 60-bed hospital delivers essential maternity and neonatal care in a region marked by political instability, economic hardship, and limited access to healthcare.
The hospital is fully accredited by the Royal College of Physicians of Ireland and benefits from ongoing volunteer-led professional training programmes, including clinical education provided by members of the Irish Association. The Association's presence at Board level supports strong governance, oversight, and alignment with the Order's mission, ensuring that charitable support is both effective and accountable.

Knight Run – Homeless Outreach
The Knight Run outreach programme continued to operate weekly throughout 2025, responding to the persistent and growing challenge of homelessness in Dublin city centre. Every Thursday night, volunteers distributed hot food, clothing, and essential items to individuals experiencing homelessness, primarily in the vicinity of St Stephen's Green.
Over the course of the year, the programme supported more than two thousand individuals. The consistent demand for this service underscores both the scale of need and the importance of sustained, visible charitable presence in urban settings.

Combating Social Exclusion
Alongside structured programmes, the Association continued its informal but vital work combating loneliness and social exclusion. Volunteers maintained regular contact with families and individuals experiencing isolation, particularly older persons and those with young children.
Seasonal outreach activities, including visits and the delivery of food, gifts, and household essentials during Christmas and other key times of the year, reinforced the Order's commitment to restoring dignity, human connection, and inclusion.

Senior Alert Scheme
The Senior Alert Scheme remained a cornerstone of the Association's charitable engagement with older people living alone or at risk of social isolation. Delivered on behalf of the State but underpinned by the Order of Malta's charitable ethos, the scheme enables vulnerable older persons to live independently with greater safety, confidence, and peace of mind.
The scheme also complements the Association's broader mission by addressing loneliness, vulnerability, and fear among older people, many of whom have limited family support. Its continued delivery reflects both strong governance and the enduring relevance of the Order's hospitaller mission in modern Irish society.

Volunteers and Mission

None of the above achievements would be possible without the sustained dedication of the volunteers. Their generosity of time, skill, and compassion remains the foundation of our charitable works. Acting under the banner of the Order of Malta, they continue to respond quietly and faithfully to need, transforming lives through service rooted in dignity, respect, and hope.

B. Order of Malta Ambulance Corps

The Order of Malta Ambulance Corps operates in 59 communities across 5 regions throughout the 32 counties of Ireland, The Ambulance Corps manages and operates a fleet of over 128 vehicles consisting of Ambulances, 4W Drive Ambulances and Response Jeeps, Response Cars, Minibuses and associated healthcare vehicles.

With oversight by the National Director and an experienced leadership team, the primary aim of the Order of Malta Ambulance Corps is to contribute positively to our communities and wider society across Ireland, by training and mobilising a network of dedicated and qualified volunteers for the provision of first aid and ambulance services, training, patient ambulance transport and social care services to the communities in which they operate. All clinical services are overseen by the Clinical Governance Directorate and the Chief Medical Officer.

The Ambulance Corps is licensed by the Pre-Hospital Emergency Care Council (PHECC)—the independent statutory body responsible for setting standards in pre-hospital emergency care education, training and operations in Ireland as:

- a **Licensed CPG Provider** to implement the PHECC Clinical Practice Guidelines(CPGs), and
- a **Recognised Institution (RI)** and an **Approved Training Institute** (ATI) authorised to deliver pre-hospital emergency care training and education at both practitioner and responder levels.

We continue to support the work of the National Ambulance Service (NAS) and the Northern Ireland Ambulance Service (NIAS) and we are included in the framework for Major Emergency Management as a resource available to the Principal Response Agencies in Ireland. Ambulance Corps resources were mobilised, in response to requests for support of statutory emergency services on multiple occasions, in 2025.

The community support landscape has evolved considerably in recent decades. Many services that were traditionally delivered by voluntary ambulance organisations, including aspects of patient transport, accessible transport, community outreach and support for older persons and people with disabilities—are now provided by specialist agencies and charities operating with dedicated resources and public funding support.

As a result, while our Social and Community Care services continue to provide valuable assistance where needs exist, demand in this area has remained relatively stable. Our role has increasingly become one of complementing existing community services and responding where gaps in provision arise, rather than acting as a primary provider across a broad range of community support activities.

In contrast, demand for Event Medical Services continues to represent the organisation's principal area of operational activity. The increasing scale, frequency and complexity of public events requiring professional medical cover has reinforced the importance of maintaining a highly trained and responsive volunteer workforce capable of meeting these requirements.

The Ambulance Corps continued to expand its Community First Responder (CFR) capability during 2025 in partnership with the National Ambulance Service (NAS). Building on the growth achieved in previous years, the organisation now operates a network of CFR schemes across multiple communities, providing an important link in the chain of survival for patients experiencing time-critical medical emergencies.

Our CFR volunteers are integrated within the National Ambulance Service response framework and are activated by the National Emergency Operations Centre (NEOC) following receipt of a 112/999 emergency call. Responding within their local communities, volunteers provide immediate lifesaving interventions in advance of ambulance arrival, particularly in cases of cardiac arrest, chest pain, stroke, choking, unconscious patients and other appropriate emergency incidents.

The continued development of Community First Response reflects the National Ambulance Service's commitment to utilising trained volunteer responders and recognised voluntary emergency service organisations to enhance patient outcomes through earlier intervention. This remains a significant area of operational growth for the Ambulance Corps and provides a meaningful opportunity for members to deliver direct clinical care within their communities.

During 2025, the organisation commenced the development of a more structured approach to capturing and analysing Community First Responder activity and outcomes. This initiative is intended to strengthen our understanding of the impact of CFR schemes within the communities we serve and to support evidence-based service development in the years ahead.

Our Tramore scheme responded to 151 calls during 2025, including a significant number of time-critical incidents such as chest pain, cardiac emergencies, trauma, and suspected strokes. The scheme recorded one successful Return of Spontaneous Circulation (ROSC) following cardiac arrest intervention, illustrating the tangible and potentially life-saving impact of volunteer clinical response within the community.

As this work progresses, the organisation aims to establish meaningful performance and outcome measures, including activation volumes, response rates, first-on-scene attendance and clinical outcome indicators such as Return of Spontaneous Circulation (ROSC), where data is available. The development of these metrics will enable the Ambulance Corps to better demonstrate the value of volunteer response, inform future investment decisions and support continued engagement with key stakeholders and partner agencies.

The Joint Voluntary Command Centre (JVCC), a coordinated operational hub established to support the collective response of Ireland's voluntary ambulance services during major events and emergencies, continues to be hosted on the Order of Malta Ambulance Corps communications platform. Advances in technology and connectivity now allow the JVCC to be established rapidly as either a physical or virtual command function, providing enhanced flexibility in coordinating resources, communications, and operational activity across multiple organisations and geographic areas.

Throughout 2025, the JVCC capability remained an important component of national emergency preparedness, supporting effective collaboration between voluntary ambulance services and statutory agencies. The platform provides a common operating picture, facilitates information sharing, and enables the coordinated deployment of voluntary resources when required, ensuring that agencies can work together efficiently during periods of increased demand or emergency response.

The importance of this capability was demonstrated during the severe weather events experienced across Ireland in January 2025. Voluntary emergency services worked alongside the HSE, National Ambulance Service, Defence Forces, An Garda Síochána, Civil Defence, the Irish Red Cross, Coast Guard and local authorities to support vulnerable patients, maintain access to healthcare services, and assist frontline staff during exceptionally challenging conditions. During this response, the Order of Malta Ambulance Corps completed more than 30 priority patient transports, ensuring patients could access essential healthcare services despite significant disruption caused by the weather event. In recognition of the collective contribution of voluntary and statutory agencies, the HSE Mid-West hosted an appreciation event acknowledging the efforts of all organisations involved in maintaining critical services during the emergency.

While often operating in the background, the JVCC represents a significant strategic capability for the voluntary ambulance sector. By providing a framework for coordination, communication, and resource management across organisations, it strengthens the ability of voluntary services to support national resilience and respond effectively to major incidents, severe weather events, and periods of exceptional demand on healthcare services.

During 2025, Ambulance Corps volunteers recorded 47,558 volunteer hours across a wide range of operational, training, governance and support activities. Volunteer activity was reported by 835 members through the organisation's national reporting system, providing a meaningful measure of active participation and volunteer engagement across the Corps. The average duty duration recorded during the year was 4.98 hours.

Improved reporting and recording practices have contributed to a more complete picture of volunteer activity, the data provides valuable insight into how volunteer effort is distributed across the organisation's various services.

First Aid and Event Medical Services accounted for approximately 40% of all volunteer hours recorded during the year, making it by far the largest area of operational activity. This reflects the increasing importance of event medical provision within the organisation and reinforces the significant role played by volunteers in supporting public safety at sporting, cultural and community events throughout the country.

The significance of Event Medical Services is further demonstrated through the organisation's long-standing partnership with Horse Racing Ireland. During 2025, volunteers provided medical cover at 22 racecourses across Ireland, supporting a total of 347 race meetings. Racecourse operations accounted for approximately 25,000 volunteer hours during the year, highlighting the scale of commitment required to deliver consistent, high-quality medical cover across one of the organisation's largest and most established service areas.

Volunteer training and development accounted for approximately 7% of all recorded hours, representing a substantial investment in maintaining operational readiness, clinical competence and organisational capability. This commitment to training ensures that volunteers remain equipped to deliver safe, effective and professional services across all areas of activity.

Hospitalier and Community Care services continued to make an important contribution throughout 2025, with activity levels remaining broadly consistent with previous years. While these services remain central to the organisation's mission and community presence, the distribution of volunteer hours highlights the continuing prominence of Event Medical Services as the organisation's largest area of operational activity.

The scale of volunteer commitment recorded throughout the year demonstrates the strength of the organisation's volunteer-led model and the breadth of services delivered in support of communities across Ireland. It also highlights the organisation's ability to mobilise and sustain significant volunteer resources in support of public safety, healthcare and community wellbeing nationwide.

Records provide further insight into the scale and nature of operational activity undertaken during 2025. A total of 2,206 First Aid and Event Medical duties were recorded, compared with 401 Community Care duties and 516 training activities, further illustrating the prominence of Event Medical Services within the organisation's operational workload.

During the year, volunteers provided assessment and treatment to 1,643 patients at events and operational activities. Of these, 114 patients required transport to an Emergency Department for further care, demonstrating the organisation's ability to deliver not only first aid interventions but also effective escalation and patient transfer when required. In addition, 30 Patient Transport Service (PTS) journeys were recorded, supporting the wider healthcare system and facilitating access to essential medical services.

These figures highlight the breadth of clinical and operational support provided by volunteers throughout the year and demonstrate the important role the organisation continues to play in supporting public safety, event organisers and healthcare partners nationwide.

In 2025 the Order of Malta Ambulance Corps delivered training to more than 1,100 members of the public, sporting groups and workplaces, providing them with training in life saving skills including CPR and emergency first aid.

The Order of Malta Cadets, the junior section of the Ambulance Corps, comprises over 600 young people aged 10-16, organised in units throughout Ireland. Cadets receive ongoing training in first aid, community awareness, care of the elderly, and various other life skill and developmental courses through our Cadet Achievement Programme. Our principal aim is to provide young people with character building life skills, challenges and personal development opportunities. The Order of Malta Cadets is a recognised national youth organisation and a member of the National Youth Council of Ireland.

Overall, in 2025, our primary goals were to provide first aid services, training and education, ambulance transport, and social care services to our communities. We are proud to report that we achieved and continue to deliver on all our objectives.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review
Going Concern

Uncertainty in the area of multi annual funding from the Government is a key concern for the organisation and we are doing all we can to address these issues.

Having said that the Trustees consider it appropriate to prepare the financial statements on a going concern basis.

Reserves Policy

The Association's total reserves (represented by Restricted and Unrestricted Funds) are an amalgamation of the assets (principally tangible assets and cash) held at Headquarters and Unit levels.

In 2024, the Trustees approved a revised Reserves Policy, to maintain unrestricted funds, which are free reserves of the Charity, at a level which equates to approximately six months expenditure across the organisation and also to create a fund for future development.

Restricted Fund Policy

Where appropriate, funds are restricted for use within the Association, for particular purposes and the related expenditure may be made over several accounting periods and under the terms of the donations. The balances of such donations, together with the categories to which they relate, are explained in the notes to the financial statements.

Principal Risks and Uncertainties

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. The Trustees are satisfied that systems and procedures are in place to mitigate against the exposure to major risks. The most recent review was conducted in May 2025.

The principal risks and uncertainties facing the Charity, and included in the Risk Register, are as follows:

- Clinical and Medical
- Financial
- Reputational
- Compliance (Legal, Regulatory, Garda Vetting)
- IT
- Governance and Safeguarding
- Strategic
- Operational

Results

The Order of Malta Ireland generated a surplus of €542,163 in 2025 compared to a surplus of €207,865 in 2024. Income of €4,007,625 was 22% higher than in 2024 when the income for the organisation was €3,285,106. Expenditure for 2025 was €3,436,562 compared with €3,058,902 in 2024, an increase of 12.35%.

Structure, governance and management
Constitution

The Board of the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta is the governing body of the organisation. In accordance with the statutes of the Irish Association, the Board is elected by the members of the Association for a term of 3 years. The members of the Board are the Trustees of the Charity.

The Board met on 6 occasions during 2025, February 1st, March 22nd, May 24th, June 27th, October 11th and December 13th.

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

During 2025 the Members of the Board were as follows:

Mr Francis J. McCarthy (Co Chair)	
Mr Patrick Downes (Co Chair)	
Mr Brian Coote	
Dr Lisa Cunningham	
Mr Aidan O'Brien	(Resigned 13 December 2025)
Mr John Wright	
Mr Adrian Ahern	
Dr Emily Jordan	
Mr Martin Long	(Appointed 28 March 2026)
Chief Chaplain	The Very Rev. Thomas Rogers
CRA Number	20005924
Charity Register Number	CHY 4538
Principal Office	St. John's House, 32 Clyde Road, Ballsbridge, Dublin 4.
Chief Executive Officer	John Byrne
Independent Auditors	Walsh O' Brien Harnett, Chartered Accountants and Statutory Audit Firm, 104 Lower Baggot Street, Dublin 2.
Bankers	Bank of Ireland, Pembroke Road, Ballsbridge, Dublin 4.
Solicitors	Mason Hayes Curran, Barrow Street, Dublin 4.

Committees (Membership as at 31.12.25)

Governance
Aidan O'Brien (Chair), Dr. Friedrich von Westerholt, John Wright, Karl Vahey, Adrian Ahern, Catherine Purcell, Peter Allen

Grants and Fundraising
John Coyle, Bryan Crosby, Margaret Jones, Conor Quinn, Kieran Breen, Nicholas Mohan, Dr. Sheelagh Hillan, Patrick Carroll

Property and Assets
Francis J. McCarthy (Co-Chair), John McGrath (Co-Chair), Peadar Ward, Joe McDonnell, Norman Biggane, Michael Lawlor, Derek Montague, James Wright, John Byrne

Remuneration
Francis J. McCarthy (Chair), Patrick Downes, Adrian Ahern, John Byrne

Audit and Risk
Adrian Ahern (Chair), Simon Gray, John Weldon, Dr. Joseph Martin, Regina McIntyre, Tony Murray, John Byrne

Technology and Data
Tony O'Mara, John Wright, Aidan O'Brien

Communications, Advocacy and Marketing
Orlaith FitzGerald (Chair), John Wright, Jeanette Wright, Brian Coote, Mark Glennon, Aoife Clarke

Education and Training
Dr. Lisa Cunningham (Chair), David Birchall, Robbie Cawley, Dr. Brian Power, Dr. Alexander O'Hara, James Keogh, Sr. Margaret Corkery

Awards and Admissions
Francis J. McCarthy (Chair), Patrick Downes, Aidan O'Brien

Northern Ireland Committee
Aidan O'Brien (Chair), Angela McGoldrick, Sean McGrath, Anthony Patterson, Cian McGoldrick, Dr. Brian Power, John Byrne

National Safeguarding Committee
Michael Lynch (Chair), Catherine Purcell, Jeanette Wright, Áine McAnulla, Adrian Ahern, John Byrne

Authority

The Trustees are vested with the authority to carry out the aims of the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta, with the focus of the Trustees being on strategy and oversight. The Chief Executive Officer who, working closely with Trustees, is tasked with the implementation of our strategy and the day-to-day operation of our organisation and activities.

The Order of Malta Ambulance Corps is a voluntary ambulance and first aid service organisation with over 3,400 volunteers at 59 locations across the island of Ireland. The Ambulance Corps is led by the National Director and a team of senior staff, all of whom are volunteers. The National Director of the Ambulance Corps is an ex officio member of the Board. The current National Director has been appointed for a period of 3 years from January 1st 2024.

Legal Framework

The Irish Association was established in 1934 under the terms of the Statutes of the Irish Association of the Order of Malta.

Order of Malta Ireland acquired charitable status in 1964 under charities registration number CHY4538.

The organisation is also registered with the Charities Regulatory Authorities under the CRA Number 20005924.

Order of Malta Cadets, our youth section catering for 10 to 16-year-olds, is a National Youth Organisation and a member of the National Youth Council of Ireland.

Accounting Records

The measures taken by the Trustees to ensure compliance with the requirements of Statutes and Bye Laws of the Association and the Charities Act 2009 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions and the employment of competent personnel.

Plans for the future

In 2026, the Trustees of Order of Malta Ireland are primarily focused on shaping the organisation's future through the development of the **2026–2028 Strategic Plan.** This process will integrate the diverse threads of the organisation into a unified and forward-looking strategy, ensuring cohesion, sustainability, and impact across all areas of our mission.

Following a comprehensive review and update of the **Organisational Risk Register** in May 2025, the Trustees remain firmly committed to proactively mitigating identified risks. This risk-aware approach underpins all strategic planning and operational decision-making, ensuring resilience and accountability across the organisation.

A cornerstone of the planning process will be the formulation and approval of a **multi-annual Capital Expenditure Budget.** This critical deliverable will encompass all building and infrastructure development plans, as well as emergency vehicle procurement, covering a five-year horizon to 2030. The goal is to ensure that our operational capacity and facilities align with our long-term strategic objectives.

The areas of Financial Governance, Child and Vulnerable Adult Safeguarding, Asset Management and Corporate Governance remain key deliverables for the organisation.

Our **Hospitaller activities** continue to grow and evolve, with a particular focus on supporting the most marginalised in society. All **59 Ambulance Corps** Units remain highly active, delivering both charitable services and contracted obligations across Ireland. Importantly, our Cadet Units are now fully embedded within their local communities, working in partnership with senior Units to become more aware of and to help mitigate the effects of poverty and social exclusion, and to promote equality and inclusion.

In line with our commitment to organisational excellence, the Board continues to enhance governance frameworks and uphold the highest standards of transparency and effectiveness, reinforcing our ambition to be recognised as a model of best practice in the voluntary and healthcare sectors.

Charities Governance Code

The Trustees are steadfastly committed to implementing the six principles of the Irish Charities Governance Code. At each Board meeting, we review and update a number of our policies, including those related to financial management and internal controls. We have instituted a practice of examining a specific standard from the Governance Code each month to assess our implementation of the recommendations and ensure continuous improvement.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Our financial position is rigorously reviewed at every Board meeting, ensuring transparency and accountability. All decisions are thoroughly documented in the meeting minutes, providing a clear record of our governance processes and demonstrating our adherence to the highest standards of corporate governance. This structured approach not only aligns with the Charities Governance Code but also reinforces our commitment to maintaining robust and effective governance practices.

Disclosure of information to auditors

Each person who is a Trustee at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the auditor in connection with preparing the auditor's report) of which the auditor is unaware, and
- the Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the association's auditor is aware of that information.

The Trustees' report was approved and authorised for issue on behalf of the Trustees by:

Patrick Downes

Mr Patrick Downes
Trustee

Mr Adrian Ahern
Trustee

Date: June 29th 2026

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Statement of Recommended Practice (SORP);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2009 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved and authorised for issue on behalf of the Trustees by:

Patrick Downes

Mr Patrick Downes
Trustee

Mr Adrian Ahern
Trustee

Date: Jun 29th 2026.

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

Opinion

We have audited the financial statements of The Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and
- have been prepared in accordance with the requirements of the Charities Act 2009.

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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 3 to the financial statements, 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 Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained during the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the Charity'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 Trustees either intend to cease operations, or have no realistic alternative but to do so.

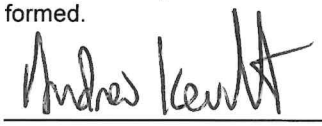
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the charity's financial statements is located on the IAASA's website at: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf.>. This description forms part of our audit report.

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

This report is made solely to the charity's trustees, as a body. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Kevitt
For and on behalf of
Walsh O' Brien Harnett
Chartered Accountants
and Statutory Audit Firm
104 Lower Baggot Street
Dublin 2

29th June 2026

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Income from:							
Donations and Grants	4	1,726,602	1,632,694	3,359,296	1,740,305	976,135	2,716,440
Other activities	5	453,891	168,315	622,206	429,004	114,651	543,655
Investment activities	6	26,123	-	26,123	25,011	-	25,011
Total income		2,206,616	1,801,009	4,007,625	2,194,320	1,090,786	3,285,106
Expenditure on:							
Charitable activities	8	2,381,784	1,054,778	3,436,562	2,151,519	907,383	3,058,902
Net (expenditure)/income for the year		(175,168)	746,231	571,063	42,801	183,403	226,204
Other recognised gains and losses							
(Loss) on sale of fixed assets	14	(28,900)	-	(28,900)	(18,339)	-	(18,339)
Net movement in funds		(204,068)	746,231	542,163	24,462	183,403	207,865
Fund balances at 1 January 2025		8,660,746	892,646	9,553,392	8,636,284	709,243	9,345,527
Fund balances at 31 December 2025		8,456,678	1,638,877	10,095,555	8,660,746	892,646	9,553,392

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The financial statements were approved by the board of trustees and authorised for issue on June 25th 2026 and are signed on its behalf by:

PATRICK DOWNES

Mr Patrick Downes
Trustee

Mr Adrian Ahern
Trustee

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	€	2025 €	€	2024 €
Fixed assets					
Tangible assets	15		5,482,663		5,366,431
Current assets					
Debtors	16	324,713		119,648	
Cash at bank and in hand		4,741,233		4,443,827	
		5,065,946		4,563,475	
Creditors: amounts falling due within one year	17	(310,253)		(196,061)	
Net current assets			4,755,693		4,367,414
Total assets less current liabilities			10,238,356		9,733,845
Creditors: amounts falling due after more than one year	18		(142,801)		(180,453)
Net assets			10,095,555		9,553,392
Funds					
Restricted funds	20		1,638,877		892,646
Unrestricted funds	21		8,456,678		8,660,746
			10,095,555		9,553,392

The financial statements were approved by the board of trustees and authorised for issue on Jun 25 2026 and are signed on its behalf by:

Mr Patrick Downes
Trustee

Mr Adrian Ahern
Trustee

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	€	2025 €	€	2024 €
Cash flows from operating activities					
Cash generated from operations	**25**		837,354		679,031
Investing activities					
Purchase of tangible fixed assets		(531,823)		(417,804)	
Proceeds on disposal of tangible fixed assets		2,000		2,250	
Investment income received		26,123		25,011	
Net cash used in investing activities			(503,700)		(390,543)
Financing activities					
Repayment of bank loans		(36,248)		(35,032)	
Net cash used in financing activities			(36,248)		(35,032)
Net increase in cash and cash equivalents			297,406		253,456
Cash and cash equivalents at beginning of year			4,443,827		4,190,371
Cash and cash equivalents at end of year			4,741,233		4,443,827

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta is a charity established in the Republic of Ireland. The nature of the Charity's operations and its principal activities are set out in the Trustees Report. The registered office is 32 Clyde Road, Ballsbridge, Dublin 4.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities 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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS102.

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

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

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Income

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

Subscriptions from members are annual fees paid by the members of the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta and are recognised in the year they fall due from members.

How legacies are recognised is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims on the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amounts to be distributed to the Charity, can be reliably measured.

Ambulance Corps income relates to amounts received in duties by the Ambulance Corps for attendance at events throughout the year. These amounts are recognised in income once the duties have been fulfilled.

1 Accounting policies **(Continued)**

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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

1.5 Expenditure

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

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as commitments, but not accrued as expenditure.

All expenditure is inclusive of irrevocable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The cost of a tangible fixed asset refers to any costs that can be directly attributed to bringing the asset to the location and condition necessary for it to be capable of operating for its intended use.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% Straight Line
Fixtures, fittings and equipment	15% / 20% Straight Line
Motor vehicles	10% / 20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the charity must reduce the carrying amount of the asset to its recoverable amount, the recoverable amount being the higher of fair value less costs to sell and value in use.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

Basic financial instruments

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

Financial instruments are recognised in the Charity 's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.10 Employee Benefits

The Charity operates a defined contribution scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2 Critical accounting estimates and judgements

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

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

Critical judgements

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

Key sources of estimation uncertainty

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

Useful lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to change in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Deferred Income

Deferred income is accounted for on the basis of the recognition of grant income in the year and specific conditions being met for grant income to be recognised as income in the year.

3 Provisions Available for Audit of Small Entities

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

4 Donations and Grants

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	€	€	€	€	€	€
Donations	111,316	617,740	729,056	103,412	245,307	348,719
Grants Receivable	133,709	983,204	1,116,913	99,601	697,578	797,179
Subscriptions from members	49,834	31,750	81,584	44,844	33,250	78,094
Ambulance Corps Unit Income	1,272,917	-	1,272,917	1,373,951	-	1,373,951
Subscriptions - Ambulance Corps Members	111,587	-	111,587	80,681	-	80,681
Other Income	47,239	-	47,239	37,816	-	37,816
	1,726,602	1,632,694	3,359,296	1,740,305	976,135	2,716,440

4 Donations and Grants (Continued)

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Donations						
Donations - Members	54,680	571,600	626,280	38,177	-	38,177
Other Donations	56,636	-	56,636	65,235	-	65,235
Restricted Donations	-	46,140	46,140	-	245,307	245,307
	111,316	617,740	729,056	103,412	245,307	348,719
Grants receivable						
Horse Racing Ireland	-	170,000	170,000	-	170,000	170,000
Horse Racing Ireland Duties	-	406,135	406,135	-	390,915	390,915
Grants Received through Ambulance Corps Units	133,709	101,150	234,859	99,601	-	99,601
Department of Children and Youth Affairs	-	65,950	65,950	-	62,513	62,513
HSE National Lottery	-	44,969	44,969	-	24,150	24,150
CLÁR Programme	-	195,000	195,000	-	50,000	50,000
	133,709	983,204	1,116,913	99,601	697,578	797,179

5 Income from other activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Income from Fundraising events	47,571	-	47,571	28,778	-	28,778
Income from Educational courses	406,320	-	406,320	400,226	-	400,226
Hospitaller Activities	-	168,315	168,315	-	114,651	114,651
	453,891	168,315	622,206	429,004	114,651	543,655

6 Income from Investment activities

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	€	€	€	€	€	€
Rental income	21,155	-	21,155	22,065	-	22,065
Interest receivable	4,968	-	4,968	2,946	-	2,946
	26,123	-	26,123	25,011	-	25,011

7 Grants

The charity received various grants as set out below. All receipts were taken to income in the year.

Grant 1:	
Agency:	Horse Racing Ireland
Purpose of the Grant:	To support adequate governance and management
Total Grant Value:	€ 170,000
Term:	1st January 2025 – 31st December 2025
Received in the financial year	€ 170,000
Spent this financial year:	€ 170,000
Restrictions	As outlined in Service Level Agreement
Grant 2:	
Agency:	Horse Racing Ireland
Purpose of the Grant:	To support race course ambulance duties
Total Grant Value:	€ 406,135
Term:	1st January 2025 – 31st December 2025
Received in the financial year	€ 406,135
Spent this financial year:	€ 406,135
Restrictions	As outlined in Service Level Agreement
Grant 3:	
Agency:	Pobal
Grant Type:	Department of Children and Youth Affairs
Purpose of the Grant:	To support youth member activities
Total Grant Value:	€ 65,951
Term:	1st January 2025 – 31st December 2025
Received in the financial year	€ 65,951
Spent this financial year:	€ 65,951
Restrictions	As outlined in Service Level Agreement
Grant 4:	
Agency:	HSE
Grant Type:	National Lottery
Purpose of the Grant:	To provide support to Share to Care Respite Holidays project
Total Grant Value:	€ 44,969
Term:	1st January 2025 – 31st December 2025
Received in the financial year	€ 44,969
Spent this financial year:	€ 44,969
Restrictions	As outlined in Service Level Agreement
Grant 5:	
Agency:	CLÁR programme (Ceantair Laga Árd-Riachtanais)
Grant Type:	Department of Rural and Community Development
Purpose of the Grant:	To provide funding for small-scale infrastructural projects in rural area
Total Grant Value:	€ 195,000
Term:	1st January 2025 – 31st December 2025
Received in the financial year	€ 195,000
Spent this financial year:	€ 195,000
Restrictions	As outlined in Service Level Agreement

8 Charitable activities

	Ambulance Corps	Headquarters	Restricted Funds	Total	Total
	2025	2025	2025	2025	2024
	€	€	€	€	€
Staff costs	-	68,321	269,679	338,000	343,172
Depreciation	236,567	57,557	90,563	384,687	372,414
Community Care Costs	148,613	-	-	148,613	84,852
Sheltered Accommodation - Lisnaskea	-	-	-	-	37,988
Training & Youth Development	286,327	-	-	286,327	224,491
Materials & Equipment	483,160	-	-	483,160	483,980
Educational Courses	-	85,556	-	85,556	81,874
Premises Costs	135,712	-	-	135,712	147,243
Motor Fleet Running Costs	-	-	351,934	351,934	375,922
General Office Costs	70,444	266,814	55,138	392,396	293,018
Restricted Fund Expenses	-	-	77,096	77,096	45,717
Ambulance Corps General Expenses	91,812	-	-	91,812	80,672
Knight Run	-	6,998	-	6,998	7,390
Ambulance Corps Hospitaller Activities	24,873	-	168,315	193,188	118,553
Insurance	193,253	8,586	39,428	241,267	220,717
Support & Governance Costs (Note 9)	-	153,906	2,625	156,531	140,899
	1,734,046	647,738	1,054,778	3,436,562	3,058,902
Analysis by fund					
Unrestricted funds	1,734,046	647,738	-	2,381,784	2,151,519
Restricted funds	-	-	1,054,778	1,054,778	907,383
	1,734,046	647,738	1,054,778	3,436,562	3,058,902

8 Charitable activities **(Continued)**

	Ambulance Corps	Headquarters	Restricted Funds	Total
	2024	2024	2024	2024
	€	€	€	€
Staff costs	-	76,452	266,720	343,172
Depreciation	244,817	61,409	66,188	372,414
Community Care Costs	84,852	-	-	84,852
Sheltered Accommodation - Lisnaskea	-	37,988	-	37,988
Training & Youth Development	224,491	-	-	224,491
Materials & Equipment	483,980	-	-	483,980
Educational Courses	-	81,874	-	81,874
Premises Costs	147,243	-	-	147,243
Motor Fleet Running Costs	28,701	-	347,221	375,922
General Office Costs	38,542	196,618	57,858	293,018
Restricted Fund Expenses	-	-	45,717	45,717
Ambulance Corps General Expenses	80,672	-	-	80,672
Knight Run	-	7,390	-	7,390
Ambulance Corps Hospitaller Activities	3,904	-	114,649	118,553
Insurance	205,446	6,241	9,030	220,717
Support & Governance Costs (Note 9)	-	140,899	-	140,899
	1,542,648	608,871	907,383	3,058,902
Analysis by fund				
Unrestricted funds	1,542,648	608,871	-	2,151,519
Restricted funds	-	-	907,383	907,383
	1,542,648	608,871	907,383	3,058,902

9 Support and governance costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	€	€	€	€	€	€
Accounting fees	38,054	-	38,054	18,891	-	18,891
Auditor's Remuneration	-	52,980	52,980	-	52,048	52,048
Legal and professional fees	-	65,497	65,497	-	69,960	69,960
	38,054	118,477	156,531	18,891	122,008	140,899
Analysed between						
Charitable activities	38,054	118,477	156,531	18,891	122,008	140,899
	38,054	118,477	156,531	18,891	122,008	140,899

10 Employees

The number of employees during the year was:

	2025 Number	2024 Number
Administration and governance	5	5
Educational courses	2	3
Total	7	8

Employment costs	2025 €	2024 €
Wages and salaries	300,800	302,397
Social security costs	25,679	29,082
Other pension costs	11,521	11,693
	338,000	343,172

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

	2025 Number	2024 Number
€80,001 - €90,000	-	1
€90,001 - €100,000	1	-

11 Net movement in funds

	2025	2024
	€	€
The net movement in funds is stated after charging:		
Auditor's Remuneration	52,980	52,048
Depreciation of owned tangible fixed assets	384,690	372,414

12 Trustees

All Trustees are members of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta. The Trustees consider that they alone comprise the key management of the charity. As members of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta, the Trustees' receive no remuneration in connection with their duties as Trustees.

13 Taxation

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

14 Other gains or losses

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	€	€	€
(Loss) on sale of fixed assets	(28,900)	-	(28,900)

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	€	€	€
(Loss) on sale of fixed assets	(18,339)	-	(18,339)
	(18,339)	-	(18,339)

15 Tangible fixed assets

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	4,427,669	217,608	4,283,945	8,929,222
Additions	-	5,328	526,495	531,823
Disposals	-	-	(300,753)	(300,753)
At 31 December 2025	4,427,669	222,936	4,509,687	9,160,292
Depreciation and impairment				
At 1 January 2025	351,086	196,792	3,014,913	3,562,791
Depreciation charged in the year	88,550	10,957	285,183	384,690
Eliminated on disposals	-	-	(269,852)	(269,852)
At 31 December 2025	439,636	207,749	3,030,244	3,677,629
Carrying amount				
At 31 December 2025	3,988,033	15,187	1,479,443	5,482,663
At 31 December 2024	4,076,583	20,816	1,269,032	5,366,431

The freehold property relates to buildings owned by the Order of Malta Ireland Property Holding Company which is held in trust for the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta. As the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta holds the beneficial interest in this property, discharges the mortgage, and utilises the property, the Trustees consider it appropriate to recognise the properties as an asset of the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta.

16 Debtors

	2025	2024
Amounts falling due within one year:	€	€
Trade debtors	56,621	59,720
Prepayments and accrued income	268,092	59,928
	324,713	119,648

17 Creditors: amounts falling due within one year

	2025	2024
	€	€
Bank loans	36,904	35,500
Taxation	7,647	8,008
Payments received on account	11,108	15,830
Trade creditors	66,945	56,460
Accruals	187,649	80,263
	310,253	196,061

18 Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Bank loans	142,801	180,453

19 Obligations under bank loan agreements

	2025	2024
	€	€
Repayable within one year	36,904	35,500
Repayable between two and five years	109,616	147,268
Repayable between five and ten years	33,185	33,185
	179,705	215,953

20 Restricted funds

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

	Balance at 1 January 2025	Income	Expenditure	Balance at 31 December 2025
	€	€	€	€
Bethlehem Fund	50,154	46,140	(49,112)	47,182
Cork Charities Trust Fund	190,387	-	-	190,387
Lourdes Trust Fund	9,305	-	-	9,305
Bequest to Knock Unit	-	571,601	-	571,601
Creagh Jennings Fund	110,794	-	-	110,794
HSE National Lottery Fund	41,900	44,968	(69,937)	16,931
SDCC Grant	-	101,150	-	101,150
Hospitallers Fund	1,602	-	(1,602)	-
Sub Priory Fund	1,999	-	-	1,999
International Camp Fund	3,346	-	(1,413)	1,933
CLÁR (Ceantair Laga Árd-Riachtanais)	156,250	195,000	(49,375)	301,875
Department of Children and Youth Affairs	-	65,950	(65,950)	-
Horse Racing Ireland	-	170,000	(170,000)	-
Horse Racing Ireland - Units	-	406,135	(406,135)	-
Restricted Subscriptions	-	31,750	(31,750)	-
Lourdes Pilgrimmage	-	168,315	(168,315)	-
Other Restricted Donations	326,909	-	(41,189)	285,720
	892,646	1,801,009	(1,054,778)	1,638,877

21 Unrestricted funds

The unrestricted funds of the charity have been designated as follows:

		Movement in funds								
	Balance at 1 January 2024	Income	Expenditure	Transfers	Gains and losses	Balance at 1 January 2025	Income	Expenditure	Transfers	Gains and losses	Balance at 31 December 2025
	€	€	€	€	€	€	€	€	€	€	€
Building Fund	4,165,138	-	(88,555)	-	-	4,076,583	-	(88,550)	-	-	3,988,033
Ambulance Corps Operational Fund	4,268,850	1,722,927	(1,542,648)	(271,426)	(18,339)	4,159,364	371,440	(236,567)	(31,391)	(28,900)	4,233,946
General Fund	202,296	471,393	(520,316)	271,426	-	424,799	1,835,176	(2,056,667)	31,391	-	234,699
	8,636,284	2,194,320	(2,151,519)	-	(18,339)	8,660,746	2,206,616	(2,381,784)	-	(28,900)	8,456,678

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	€	€	€	€
Fund balances at 31 December 2025 are represented by:				
Tangible assets	4,895,068	587,595	5,482,663	5,366,431
Net current assets	3,704,411	1,051,282	4,755,693	4,367,414
Long term liabilities	(142,801)	-	(142,801)	(180,453)
	8,456,678	1,638,877	10,095,555	9,553,392

23 Related party transactions

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

24 Comparative Amounts

Certain comparative amounts have been reclassified, where necessary, to ensure comparability with current year disclosure.

25 Cash generated from operations

	2025	2024
	€	€
Surplus for the year	542,163	207,865
Adjustments for:		
Investment income recognised in statement of financial activities	(26,123)	(25,011)
Loss on disposal of tangible fixed assets	28,901	18,339
Depreciation of tangible fixed assets	384,690	372,414
Movements in working capital:		
(Increase)/decrease in debtors	(205,065)	114,447
Increase/(decrease) in creditors	112,788	(9,023)
Cash generated from operations	837,354	679,031

26 Events after the reporting date

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

27 Approval of financial statements

The financial statements were approved and authorised for issue by the Trustees on the 29th June 2026.

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

The following pages do not form part of the financial statements

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

INCOME

	2025 €	2024 €
Income		
Donations from Members	54,680	38,177
Other Donations	56,636	65,235
Restricted Donations	913,891	245,307
Horse Racing Ireland Grant	170,000	170,000
Horse Racing Ireland Duties Income	406,135	390,915
CLÁR (Ceantair Laga Árd-Riachtanais)	-	50,000
HSE National Lottery	44,969	24,150
Grants Received through Ambulance Corps	133,709	99,601
Department of Children and Youth Affairs	65,950	62,513
Subscriptions from Members	81,584	78,094
Ambulance Corps Unit Income	1,272,917	1,373,951
Subscriptions - Ambulance Corps Members	111,587	80,681
Income from Fundraising events	47,571	28,778
Income from Educational courses	406,320	400,226
Rental income	21,155	22,065
Interest receivable	4,968	2,946
Charitable VAT refund	33,814	27,529
Other Income	13,424	10,290
Lourdes and International Camp Income	168,315	114,648
	4,007,625	3,285,106

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

EXPENDITURE

	2025 €	2024 €
Ambulance Corps Expenses		
Materials & Equipment	483,160	483,249
Premises Costs	135,712	147,243
Motor Fleet Running Costs	351,934	375,922
Telephone	34,952	39,273
Ambulance Corps General Expenses	127,303	80,672
Training & Youth Development	286,327	224,491
Depreciation on Motor Vehicles	285,180	269,050
	1,704,568	1,619,900
Overhead Expenses		
Staff Salaries	300,800	302,397
Employer PRSI	25,679	29,082
Pension Costs	11,521	11,693
Insurance	241,268	220,717
General Office Costs	292,681	215,971
Legal and Professional Fees	65,497	69,960
Repairs & Maintenance	29,392	38,503
Accountancy Fees	37,933	18,893
Auditor's Remuneration	52,980	52,048
Depreciation on Buildings	88,550	88,554
Depreciation on Fixtures, fittings and equipment	10,957	14,809
	1,157,258	1,062,627
Outreach Expenditure		
Restricted Fund Expenses	77,096	45,720
Educational Courses	85,556	81,873
Sheltered Accommodation - Lisnaskea	63,285	37,988
Community Care Costs	148,613	84,850
Knight Run	6,998	7,390
Lourdes and International Camp Costs	193,188	118,554
	574,736	376,375
Total Expenditure	3,436,562	3,058,902