



Mendicity – Impact Report 2025



“ Homelessness is one of the greatest deprivations that any human can suffer, a most profound violation of human dignity. ”

Michael D Higgins,
Dublin Outsiders: A History of the Mendicity Institution 1818–2018



Mendicity | Impact Report 2025

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Maeve Nolan, Chairperson

Chairperson's Welcome

It is my pleasure and honour to introduce the 2025 Mendicity Institution Annual Impact Report. Since it was established in 1818, Mendicity has quietly and proudly served homeless and marginalised people from Dublin and elsewhere. When I first walked into Mendicity in February 2025, I was immediately struck by the calm, respectful atmosphere in which people were provided with food, company and a warm space to hang out.

Mendicity was founded with the expressed hope that its services would in time no longer be needed. Sadly, this wish continues to be elusive and homelessness in Ireland continues to pose personal, familial and societal challenges. Mendicity exists to concern itself with the individual stories and lived experience behind the harsh statistics.

Continuity and change has characterised the history of Mendicity throughout its existence. Basic services and facilities, as outlined in this report, continue to be provided while the changing complexities of homelessness has led to flexible and creative approaches to its alleviation. Continuity of service is only possible thanks to the commitment of our dedicated staff and volunteers who ensure that the needs of service users are prioritised at all times. Continuity also stems from the steady coordination of staff and volunteers provided by our Manager, Kate Fitzsimons since 2018. Thank you Kate.

Change is of course inevitable and since January 2026, a new Chairperson and an entirely new Board has taken on the challenge of following in the footsteps of the many able committee members over the years, including Daniel O'Connell, who sought to prevent and suppress poverty. My thanks to all the current Board

members who have engaged with energy, enthusiasm and expertise in recent months and have already produced an agreed Strategic Direction and a workable governance framework. A special thank you and welcome to Neil Pope, our Independent Governance and Strategic Adviser who has brought so much clarity, vision and direction to Mendicity in recent months. We look forward to continuing to work with Neil on the implementation of our plans to keep The Mendo responsive, relevant and welcoming. We thank most sincerely all those volunteers, donors, funders and corporate partners who support us in that valuable work.

To mark the bicentenary in 2018, Joseph O'Connor wrote the foreword to *'Dublin Outsiders: A History of the Mendicity Institution'* in which he described Mendicity as 'a flame that has burned 200 long years'. Our wish now is for the light provided by that flame to continue to offer warmth, hope and individualised support to those who cross our threshold.



Maeve Nolan
Chairperson, Mendicity Institution



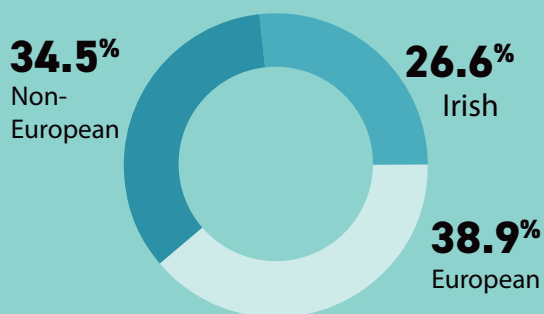
Mendicity in 2025

The Year in numbers

Throughout the year Mendicity welcomed

1,837 new presentations
to our service

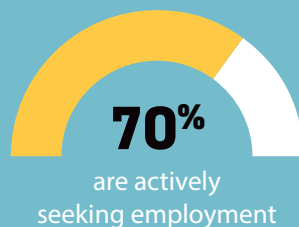
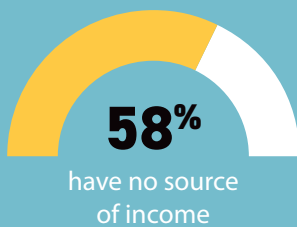
About those at Mendicity



70% are aged
between 26-45

90% are male

50%+ Over 50% of total new
presentations
were International
Protection Applicants



83% of our service users rely only
on Mendicity's support

48,000 We see approximately
48,000 entrances
per year

€10 It costs €10 per engagement
(An engagement typically includes a meal, a
shower, hygiene pack, clothes and laundry.)

In 2025, we opened 80 hours per week over 6 days and provided



37,258 meals



2,514
showers



1,543
loads of
laundry

Employment Support

34 We currently help an average of
34 people per month in
employment related supports



53
Facilitated 53 Safe
Pass & Manual
Handling Certificates



155
Prepared
155 CV's



8 Approximately 8
people per month
secure employment
with our support

7 Employed 7 people
experiencing
homelessness through
our social enterprise

Those in our social enterprise made



6,137
cups of coffee

357
window boxes,
from recycled
materials



Manager's Report

As we reflect on 2025, I am struck by the continued dedication, resilience and compassion shown by everyone who makes Mendicity what it is. It was yet again a busy and demanding year for the service, with significant challenges for the people we support, but throughout the year our team continued to rise to those challenges and ensure that Mendicity remained a place of warmth, safety, dignity and welcome.



Over the course of the year, we served more than 37,000 meals and provided daytime support, shelter and a safe place to be for some of the most marginalised people within Dublin's homeless community. More than half of those using our service are sleeping rough, and the majority have no source of income. For many of the people who come through our doors, Mendicity is not simply a service they access — it is something they depend upon.

Being able to walk through our doors at 8.30am and have somewhere warm, safe and welcoming to stay throughout the day is something we are incredibly privileged and proud to provide. The fact that people choose to remain at Mendicity, seek our support and return to us is a testament to the environment created by our staff and volunteers. The warmth of the welcome people receive, the relationships that are built and the sense of community within Mendicity are at the heart of what makes the service unique.

Our open-access service creates a strong communal ethos and a genuine sense of belonging. Those who use our service care about Mendicity, and when people care about a place, they become invested in it. When people become invested, it can create motivation.



Kate Fitzsimons, Manager

That motivation is something we actively encourage. Progress looks different for everyone. For one person, it may mean engaging with employment supports or seeking training. For another, it may mean securing better accommodation, accessing a shower, having a meal, or simply making the decision to come through our doors on a difficult day. Whatever that progress looks like, we meet people where they are and adapt our support accordingly.

Throughout 2025, our teams continued to develop and grow, including our Front of House, Kitchen and Service Support teams. Alongside our dedicated volunteers, they provide an invaluable service every day. Their commitment, patience and compassion are what allow Mendicity to remain a welcoming and consistent place for the people who rely on us.

With more than 1,800 new presentations throughout the year, the continued demand demonstrates the vital need for Mendicity and the supports we provide. While the challenges facing the people who use our service remain significant, so too does our commitment to responding to those challenges with dignity, compassion and determination.

At Mendicity, we believe in progression, whatever that may look like for each individual. Our social enterprise is just one element of this, providing training, employment and support for people experiencing homelessness and addiction, while helping to bridge the gap between their current circumstances and a more positive future.



As we look ahead, we will continue to develop Mendicity as one team, working together with our staff, volunteers, and Board to strengthen our service and provide the best possible support to those who rely on us.

I would like to take this opportunity to sincerely thank all of our staff and volunteers, as well as our Chairperson and Board, for their unwavering commitment, honesty and dedication to Mendicity throughout the year. Their contribution is fundamental to everything we do, and I am incredibly proud of what we have achieved together.

Kate Fitzsimons
Manager, Mendicity Institution

Social Enterprise

At the heart of Mendicity's Social Enterprise is a belief in progression and the opportunity for people to move forward, whatever that journey may look like for each individual.

Our Social Enterprise provides training and employment opportunities for people experiencing homelessness and addiction, with support tailored around their individual needs. It offers a safe and supportive environment where participants can develop practical skills, build confidence and experience the routine and responsibility of employment. At Mendicity, we believe that employment can be one of the most beneficial pathways for a person to move away from homelessness and towards a more stable and independent future. Our aim is to provide a bridge into the wider labour market, so that participants leave with greater competence and confidence, skills and experience, and are better prepared for future employment.

Throughout 2025, seven participants were employed through Mendicity's Social Enterprise.

Our woodwork workshop, established for more than a decade, continued to produce our unique handmade window boxes using recycled wood. The workshop reflects our commitment to sustainability while giving participants the opportunity to develop practical skills and take





Peter, Barista, Hard Ground

pride in creating something of value. We continue to work with the Rediscovery Centre in Ballymun and also sell our products online.

Hard Ground, our coffee truck established in 2022, also continued to flourish throughout 2025. We are extremely grateful to Christ Church Cathedral for providing us with the opportunity to operate from the cathedral grounds, serving tea, coffee and refreshments to members of the public and visitors to Dublin.

For participants, Hard Ground has provided much more than employment. It has given them the opportunity to develop hospitality and customer service skills, interact positively with the public and build confidence through working with people from many different cultures and backgrounds. Seeing participants grow in confidence and take pride in their work has been one of the most rewarding aspects of the Social Enterprise.

Ultimately, the Social Enterprise is about creating opportunity, confidence and a pathway forward. We are proud of what our participants have achieved and look forward to continuing to create opportunities for progression.

All proceeds and funds generated through the Social Enterprise are reinvested into Mendicity's core services and into the continued development of the Social Enterprise itself. Every product sold and every coffee served therefore contributes to our wider mission of supporting and empowering people experiencing homelessness.

Our Team



Hamza, Síofra, Conor, Conan, Leonie, Lainey, Kate and Jackie

At the heart of Mendicity is our team. With a core team of 14 staff, a mixture of full-time and part-time, 10 dedicated volunteers, and six social enterprise participants, Mendicity is able to deliver a vital service each day to the people who rely on us most.



Hamza, Samantha, Stephen, Leonie and Jackie

Our Services and Kitchen Team

Our kitchen team plays a central role in the daily life of Mendicity. With three members of staff, the team prepares three meals each day, as well as snacks, tea and coffee throughout the day. For many people who come through our doors, a hot, nutritious meal is the first point of connection with our service. On weekdays, breakfast is served daily from 8:30 a.m. to 11:00 a.m., lunch from 11:30 a.m. to 3:00 p.m., and dinner from 5:30 p.m. to 7:30 p.m. On Sundays, the same service times apply, with breakfast beginning at 9:30 a.m. Snacks, tea, coffee and other refreshments are available throughout the periods between meal services. All food, drinks and refreshments are provided free of charge.

Much of the food we use is sourced through Food Cloud and the ESF+ programme. Our kitchen team are incredibly skilled at making the most of what is available, preparing nutritious and varied meals while planning ahead based on the food we have in stock. Their creativity, commitment and ability to work with what is available ensures that our kitchen remains at the centre of the service we provide.



Síofra, Conor, Conan, Lainey

Our Services and Front of House Team

Building on this connection through food, our Front of House team works directly with everyone who enters Mendicity. They provide service registration, one-to-one support and facilitate access to showers, laundry and hygiene facilities, while also directing people towards GP healthcare and other essential supports. They also offer advice, advocacy and practical assistance to people seeking access to accommodation, Central Placement Service support, and employment and training advice.

Our Front of House team are also central to maintaining the environment within Mendicity. Working in what can often be a busy and unpredictable setting, they are exceptionally skilled and trained in keeping the service calm, managing competing needs and responding to challenges as they arise. Their ability to prevent difficult situations from escalating allows us to maintain the low-threshold, open-access nature of our service, ensuring that people can continue to come through our doors and receive support when they need it.

Access to GP healthcare is offered in partnership with Safetynet, with whom Mendicity has a long-standing relationship. Safetynet provides one-to-one healthcare support to our service users, with doctors and nurses on site at Mendicity on Tuesdays, Wednesdays and Thursdays. This service is provided free of charge and is an invaluable support to those accessing Mendicity's services.



Lainey, Conor and Tanya

Service Support

Supporting both the Front of House and kitchen functions is our Service Support role, which is crucial to the smooth day-to-day operation of Mendicity. Our Service Support staff are extremely reliable and play an important role in ensuring that the service runs effectively, providing both teams with the practical support they need to carry out their work.

Alongside our staff team, our volunteers make an invaluable contribution to Mendicity. Their time, commitment and willingness to support our work strengthen our capacity and allow us to

continue providing a consistent service to those who need it.

What makes the Mendicity team special is not simply the roles that each person carries out, but the commitment behind them. Our staff and volunteers are incredibly reliable, passionate about what we do, and deeply committed to the people who use our service. Every day brings different challenges, but our team works together to meet those challenges and ensure that Mendicity remains a welcoming, safe and accessible place for people who may have nowhere else to turn.

Service Coordinator

As Mendicity looks towards the future, this dedicated team will continue to work together to develop and strengthen the service, ensuring that we provide the best possible support to the people who rely on us.

In September 2026, Mendicity will introduce a new Service Coordinator to Mendicity. This new position is envisaged as an important step in the continued development of our service. Working alongside the management team, the Service Coordinator will provide greater oversight of the day-to-day service while helping to develop our operations, staff supports and service delivery within the objectives of Mendicity's strategic direction.

We look forward to developing this new role and to the opportunities it will bring as we continue to strengthen Mendicity, support our team and build a service that is ready to meet the needs of the future.

Volunteer Impact

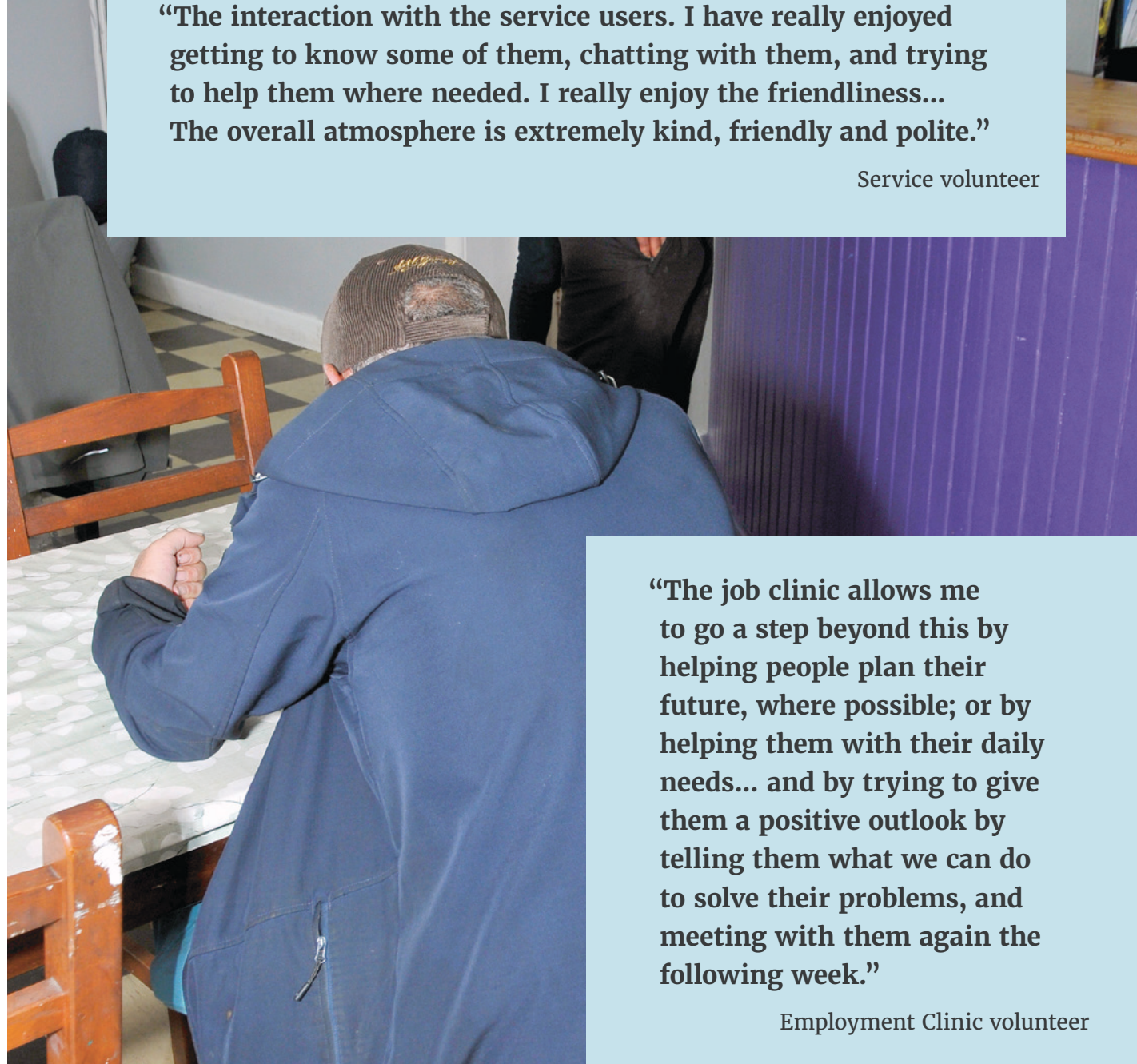
Since its establishment, Mendicity has relied on the commitment, generosity and support of our voluntary team. Volunteers are an integral part of the service we provide, giving their time, experience and compassion to support people who access Mendicity.

Today, Mendicity has two dedicated voluntary teams. Our Service Support Volunteer Team assists on Sundays, one of our busiest days, helping with the smooth delivery of our day-to-day supports. Our Employment Clinic Volunteer Team assists two evenings per week, providing practical employment support and helping service users explore opportunities, prepare for employment and take steps towards a more positive future.

We currently have a team of 10 volunteers, each playing a crucial role in the delivery of our service. Without their support, Mendicity simply would not be able to operate in the way that it does.

“The interaction with the service users. I have really enjoyed getting to know some of them, chatting with them, and trying to help them where needed. I really enjoy the friendliness... The overall atmosphere is extremely kind, friendly and polite.”

Service volunteer



“The job clinic allows me to go a step beyond this by helping people plan their future, where possible; or by helping them with their daily needs... and by trying to give them a positive outlook by telling them what we can do to solve their problems, and meeting with them again the following week.”

Employment Clinic volunteer

“Being part of a team that is providing some basic needs to those who need the help. I enjoy connecting with service users, it just resonates with my sense of creating a more inclusive way of living.”

Service volunteer

The impact of volunteering goes far beyond the practical support provided. Feedback from our volunteers highlights the sense of connection, purpose and belonging they experience through their involvement with Mendicity.

Our volunteers remind us that support is not always about providing a solution. Sometimes it is about a conversation, a smile, a familiar face, or simply being there. Their contribution creates connection, dignity and encouragement for people who may be experiencing some of the most difficult circumstances of their lives.

Mendicity would like to sincerely thank each of our 10 volunteers for their time, commitment and compassion. Their contribution is fundamental to our service, and we are incredibly grateful for everything they do.



“It has given me a far greater insight into the issues that homelessness brings and how much more needs to be done. I just do what I can with as much compassion as I can and bring that attitude wherever I can.”

Service volunteer



Jackie Whelan 42 Years of Dedication

For 42 years, Jackie Whelan has been a familiar and much-loved presence in the kitchen at Mendicity. Her commitment, reliability and unwavering dedication have been a constant throughout four decades of change, making her contribution an important part of Mendicity's story.

Jackie grew up on Island Street, directly across from Mendicity, and has watched the organisation and the people it serves change dramatically over the years. When she first started working here, the people coming through the doors were largely men who had travelled to Dublin from rural Ireland and needed somewhere to get a hot meal. Jackie remembers that beds were provided in the buildings to the rear of Mendicity, with men queuing along the side of the building in the hope of getting a place for the night.

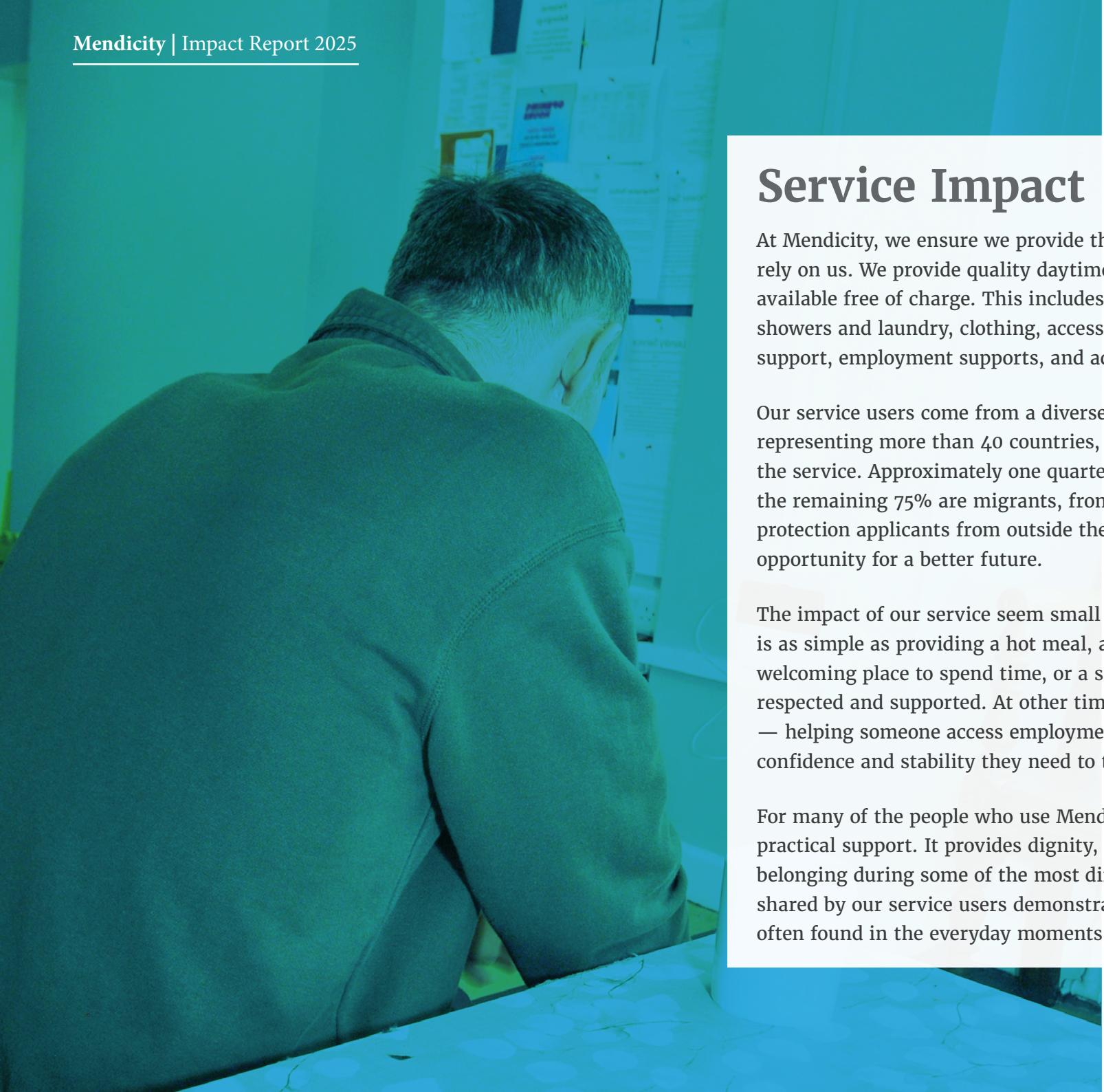
She fondly recalls how she and her friends would sometimes pool their money to buy cigarettes for the men. When they were

paid, the men would often repay their kindness with bars of chocolate — small gestures that Jackie still remembers with warmth all these years later.

Over 42 years, Jackie has witnessed the face of homelessness change. The numbers have grown, and so too have the complexity and range of needs of the people accessing Mendicity. As Jackie reflects, when she began, “a meal would suffice.” Today, the meal is often the first point of contact, opening the door to a much wider range of supports, including showers, laundry and other essential services and supports.

Jackie's own story reflects the enduring spirit of Mendicity: a place where people are welcomed, cared for and treated with dignity. Through generations of service users, changing circumstances and countless meals served, Jackie has remained a steady and dependable presence.

All at Mendicity wish to thank Jackie for her exceptional commitment and dedication over the past 42 years. Her contribution is deeply valued, and her place in the history of Mendicity is truly special.

A man with short grey hair, wearing a dark jacket, is seen from the back and side, looking at a bulletin board. The bulletin board is covered with various papers, including what appears to be a calendar and some informational sheets. The scene is dimly lit, with a blueish tint.

Service Impact

At Mendicity, we ensure we provide the best service possible for those who rely on us. We provide quality daytime shelter, with all of our services available free of charge. This includes food, Wi-Fi and charging facilities, showers and laundry, clothing, access to GP healthcare, accommodation support, employment supports, and advocacy.

Our service users come from a diverse range of backgrounds and cultures, representing more than 40 countries, with over 26 languages spoken across the service. Approximately one quarter of our service users are Irish, while the remaining 75% are migrants, from across the EU, and international protection applicants from outside the EU, seeking safety, stability and the opportunity for a better future.

The impact of our service seem small but are life changing. Sometimes it is as simple as providing a hot meal, a shower, clean clothes, a warm and welcoming place to spend time, or a safe space where someone can feel respected and supported. At other times, our impact can be life-changing — helping someone access employment, training, accommodation, or the confidence and stability they need to take their next step.

For many of the people who use Mendicity, the service provides more than practical support. It provides dignity, connection, consistency and a sense of belonging during some of the most difficult periods of their lives. The stories shared by our service users demonstrate that the impact of Mendicity is often found in the everyday moments of support, kindness and opportunity.

What our Service Users Say:

A Place of Support and Stability

One service user described how Mendicity became a vital source of support during a period when they were sleeping rough. Access to hot meals, warm drinks, showers, laundry facilities and clean clothing helped them maintain their dignity during an incredibly difficult time. Just as importantly, having a safe and warm place to escape the cold made a significant difference to their wellbeing.

“During a period when I was sleeping rough, Mendicity became a vital source of support and stability.”

— Anonymous Service User

The Difference in Everyday Support

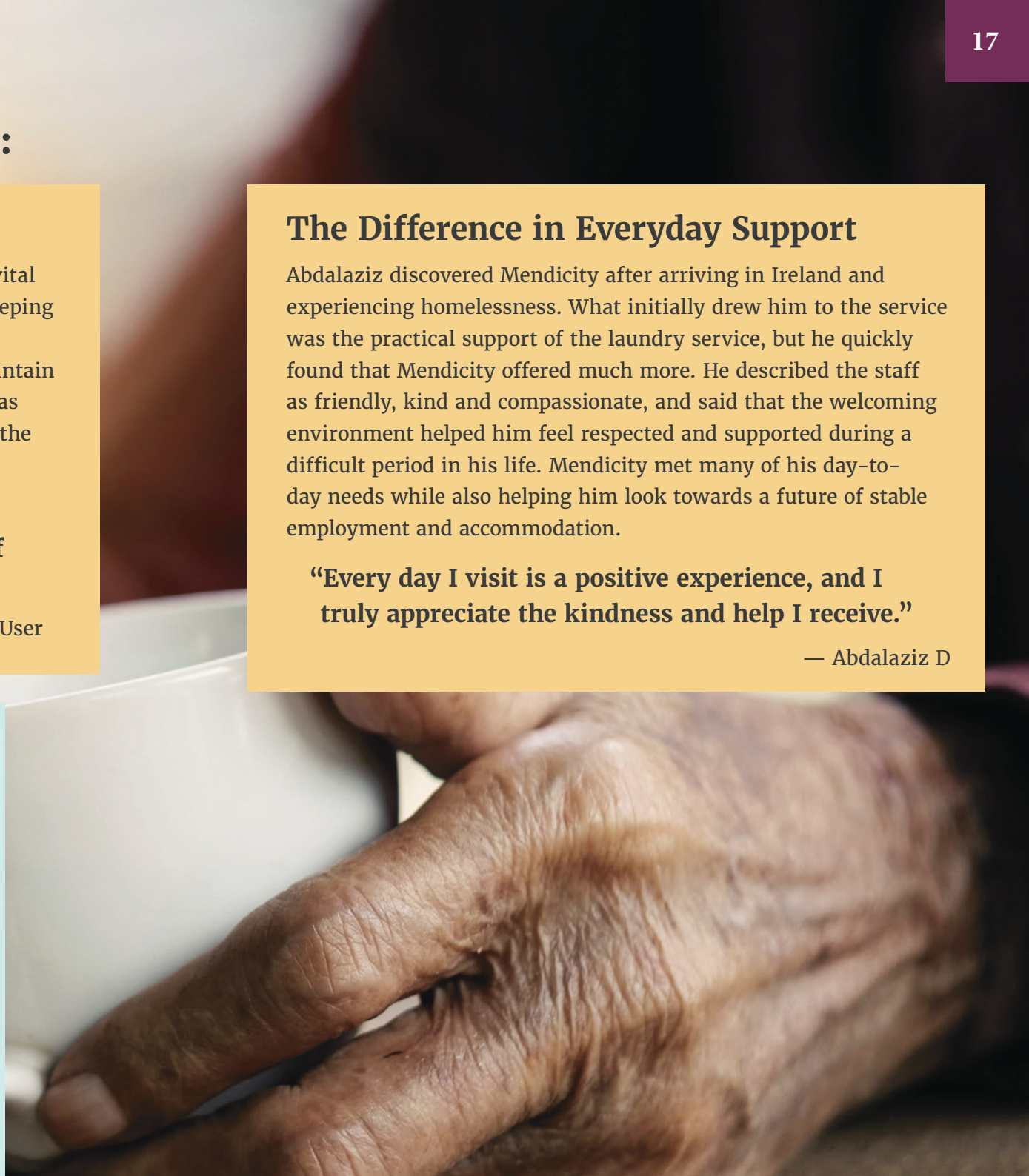
Abdalaziz discovered Mendicity after arriving in Ireland and experiencing homelessness. What initially drew him to the service was the practical support of the laundry service, but he quickly found that Mendicity offered much more. He described the staff as friendly, kind and compassionate, and said that the welcoming environment helped him feel respected and supported during a difficult period in his life. Mendicity met many of his day-to-day needs while also helping him look towards a future of stable employment and accommodation.

“Every day I visit is a positive experience, and I truly appreciate the kindness and help I receive.”

— Abdalaziz D

From Support to Progression

For C, Mendicity provided something equally important: a place where she could feel safe, comfortable and supported while working towards employment. After engaging with Mendicity for around a year and a half, she received employment support and completed barista training. She subsequently began working as a barista with Mendicity's Hard Ground social enterprise — an opportunity she described as the final piece that would put a roof over her head.





Josef, Social Enterprise

One former service user, who had regularly attended Mendicity with friends from his hostel, later returned to thank the team after securing a home of his own and beginning to rebuild his life.

A Lasting Impact

Not every journey through Mendicity is a long one. Staff recall many people who have accessed the service during a short period of crisis — following a job loss, housing difficulty or other sudden setback — before moving into accommodation, finding work or reconnecting with family. One former service user, who had regularly attended Mendicity with friends from his hostel, later returned to thank the team after securing a home of his own and beginning to rebuild his life. His story is a reminder that even when someone's time with Mendicity is relatively short, the impact of that support can remain with them long after they leave.

These stories demonstrate the breadth of Mendicity's impact. For one person, it may mean having a warm meal and somewhere safe to go. For another, it may mean finding dignity and stability during a period of homelessness. For someone else, it may be the training, employment opportunity or encouragement that helps them take a significant step towards a home and a more secure future.

We know that everyone's journey is different, and we measure our success not only through the services we provide, but through the difference those services make in people's lives. The voices of the people who use Mendicity are at the heart of our work and remind us every day why our service matters.



Hamza's Story

Resilience, Motivation and Progression

Hamza Msbeh is a Kitchen Operative at Mendicity and has been part of our team since July 2025. Having experienced oppression and persecution in his home country of Palestine, Hamza arrived in Ireland in July 2024. Like so many others who arrive seeking safety and opportunity, he experienced homelessness. For a period, he slept in a tent in Dublin 4. During this time, Hamza experienced a horrific incident when he was subjected to a violent racist attack on the encampment where he and others were staying. Hamza and one of his friends were seriously injured and he was taken to hospital.

Following his release from hospital, Hamza accessed accommodation in Sligo. However, he felt that there were limited opportunities available to him there and eventually returned to Dublin. Back in Dublin, a generous individual offered Hamza a room in their home, providing him with stability at a critical point in his life.

It was soon after this that Hamza began working at Mendicity.

When Hamza first joined us, it was clear that he had experienced an incredibly difficult journey. Yet what also became immediately clear was his determination to move forward. Hamza works extremely hard in our kitchen and takes enormous pride in what he does. He prepares and serves incredible food, has built strong relationships with his colleagues, and is consistently complimented by service users for both his cooking and his warm and respectful manner.

Hamza brings an exceptional work ethic to Mendicity. He shows up, works hard and continues to challenge himself to learn and develop. Alongside his role in the kitchen, Hamza has also worked within our social enterprise, Hard Ground, developing his skills as a barista and gaining valuable experience outside the kitchen environment.

The progression Hamza has made since joining Mendicity has been remarkable. In just over a year, he has moved from experiencing homelessness and significant uncertainty to working full-time at Mendicity, developing professionally, and moving into his own private rented accommodation. He is now living independently and building a life for himself in Ireland.

Hamza's story is one of resilience, motivation and progression. His resilience has fuelled his motivation, and that motivation has created a pathway from homelessness to employment, independence and opportunity.

Most importantly, Hamza's journey demonstrates what can be achieved when people are given the opportunity, encouragement and support they need to thrive. His story is a powerful reminder that homelessness does not define a person's future. With the right supports and genuine opportunities, people can rebuild their lives, develop their skills and create a future of their own.

Hamza's journey is nothing short of remarkable, and all at Mendicity are incredibly proud of the progress he continues to make.

"Mendicity has given me the opportunity to contribute within Ireland, and I am very grateful for that. I am thankful for the support I receive from the Mendicity team and staff every day. I really enjoy working here and helping others."

— Hamza Msbeh

Hamza, Kitchen Operative

Our Funders, Donors, Friends and Partners

Mendicity simply could not operate without the support of our funders, donors, friends and partners. Their generosity, commitment and belief in our work enables us to remain open every day and to provide vital support to the people who rely on our services.

We are particularly grateful to our core funder, the Department of Justice, whose support enables Mendicity to operate daily from 8.30am until 10.30pm, providing end-to-end daytime and evening support. This core funding is fundamental to the operation of our service and allows us to be there for people throughout the day, providing food, practical supports, access to essential services and opportunities for progression.

We are also extremely grateful to our other regular funders, including the ESB Energy for Generations Fund and Toast.org. Their support allows us to provide additional projects and supports for people using our service, particularly around employment, training and opportunities for progression. It also helps us maintain and strengthen our core service, including the provision of food, which remains at the heart of what we do.

To our friends, supporters, regular donors and subscribers, we want to say a very sincere thank you. Your continued generosity is invaluable. Your passion for Mendicity and belief in what we are trying to achieve allows us to continue responding to the needs of the people who come through our doors every day. Every donation, no matter the size, makes a difference.

We would also like to thank our partners, Food Cloud and ESF+ Programme, whose support is integral to our food provision. Mendicity benefits from its partnership with FoodCloud, which redistributes surplus food from businesses to charities and community organisations, helping to reduce food waste while supporting those experiencing food insecurity. Through these partnerships, we are able to source much of the food that Mendicity cooks and serves each day, both within our service and through our food parcel programme for members of the local community. This support makes a tangible difference, helping us to provide nutritious food while making the most of available resources.



Finally, we are hugely grateful to the many local community and voluntary organisations, other service providers, Dublin City Council, and statutory and non-statutory service providers who work alongside us. Their support, collaboration and willingness to work together are invaluable. No one organisation can address homelessness alone, and strong partnerships are essential if we are to provide the best possible support to those who rely on Mendicity.

We look forward to strengthening these relationships in the years ahead, developing new partnerships and continuing to find the best possible ways to support the people who depend on Mendicity.

To every funder, donor, supporter, friend and partner: thank you. Without you, Mendicity simply would not be able to do what we do every day.

Raoul, Social Enterprise



An Roinn Dlí agus Cirt,
Gnóthaí Baile agus Imirce
Department of Justice,
Home Affairs and Migration



 toast.org



 Safetynet
Primary Care



Rialtas na hÉireann
Government of Ireland



Arna chomhchistiú ag
an Aontas Eorpach

Co-Funded by the
European Union

The Mendicity Institution *and* The Mendicity Institution Trust

Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

Charity Number: CHY 834

Charities Regulatory Authority Number: RCN 20001322





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Trustees' and other information

Trustees	Maeve Nolan, Chair (Appointed 20 May 2025) Chris Andrews (Appointed 9 April 2026) Lisa Cahill (Resigned 2 December 2025) Aileen Cashman (Resigned 30 April 2026) John Collins Alexandra Donald (Appointed 20 May 2025, Resigned 13 January 2026) Dermot Dunne (Resigned 17 October 2025) Aniz Duran (Resigned 17 October 2025) Vicky Harris (Resigned 27 June 2025) Jim Jackson (Appointed 8 May 2026) Sarah O'Toole (Appointed 9 April 2026) Seamus Taylor (Appointed 8 May 2026) Catriona Walsh (Appointed 9 April 2026)
Chairperson	Maeve Nolan
Charity Number	CHY 834
Charities Regulatory Authority Number	20001322
Principal Address	9 Island Street Dublin 8
Auditors	ITAS Accounting Limited Certified Public Accountants and Statutory Auditors 6 Marino Mart Fairview Dublin 3
Principal Bankers	Bank of Ireland College Green Dublin 2

Trustees Report

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Charities Act, 2009, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). 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; however, it is considered best practice.

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the trust are also charity trustees for the purpose of charity law and under the trust's constitution are known as members of the board of trustees.

In this report the trustees of The Mendicity Institution and The Mendicity Institution Trust present a summary of its purpose, governance, activities, achievements, and finances for the financial year 2025.

The trust is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act, 2009 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Our mission is to disrupt and prevent the cycle of homelessness by enabling and empowering individuals to become self-sufficient members of their communities.

We help people empower themselves so they can work their way out of homelessness. We are inclusive, we are innovative, and we are committed to providing a quality service to all those who come to us.

Objectives

The charity's objectives and principal activities are to:

- ▲ Create opportunities for people experiencing homelessness, isolation, and marginalisation to live better lives.
- ▲ Help people empower themselves so they can work their way out of homelessness and deprivation.

The main area of the charity's activity are:

- ▲ Serving homemade nutritious meals free of charge, no questions asked.
- ▲ Provide the local community with activities and opportunities.
- ▲ To facilitate a path to independent living for homeless, vulnerable, poor and socially marginalised individuals
- ▲ To provide training and upskilling, with progression and rehabilitation core to our supports.
- ▲ Providing basic English language classes
- ▲ Providing the use of showers and laundry service

Trustees Report

Structure, Governance and Management

Structure

The charity is a charitable corporation organised by way of a scheme of incorporation framed in accordance with the provisions of the Charities Act 1973. The charity was established under a constitution which established the objects and powers of the charity and is governed under its constitution by the board of directors.

Review of Activities, Achievements and Performance

The charity has a committee of members who meet on a regular basis and are responsible for the strategic direction of the charity. The charity is run on a day-to-day basis by the CEO who is responsible for ensuring that the charity meets its long and short term aims and the day to day operations run smoothly.

The charity's principal activities are to provide food and daytime shelter for people experiencing homelessness, while creating opportunities for people experiencing homelessness, isolation and marginalisation to live better lives. We help people to empower themselves so that they can work their way out of homelessness and deprivation.

The main areas of the charity's activities are:

- ▲ Providing meals, snacks and daytime shelter to people experiencing homelessness.

- ▲ Providing access to shower and laundry facilities
- ▲ Providing support and advocacy to service users to help them access employment, accommodation and additional progression pathways.
- ▲ Providing access to training and employment opportunities.
- ▲ Operating a social enterprise that creates pathways towards employment and progression.

In 2025, Mendicity served over 37,000 meals and saw over 1,800 new presentations to its service

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the trust had gross assets of €3,626,916 (2024 – €3,607,594) and gross liabilities of €256,420 (2024 – €152,516). The net assets of the trust have decreased by €(84,582).

Reserves Position and Policy

The charity needs reserves to:

- ▲ Ensure the charity can continue to provide a stable service to those who need them.
- ▲ Meet contractual obligations as they fall due;
- ▲ Meet unexpected costs;
- ▲ Provide working capital when funding is paid in arrears;

The charity have a policy of transferring 80% of any retained surplus to a designated fund for future capital projects.

Based on this, the trustees are satisfied that it holds sufficient reserves to allow the charity to trade successfully.

Future Developments

The Trustees are not expecting to make any significant changes in the nature of the business in the near future.

Reference and Administrative details

The charity is a charitable corporation with a registered office at Island Street, Dublin 8. The charity operates under the name Mendicity Institution.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 834, and is registered with the Charities Regulatory Authority, RCN 20001322, The charity has a total of 7 trustees.

The day to day management of the charity was directed by Louisa Santoro who is CEO of Mendicity Institution CLG until she terminated her position in January 2026. The Board has put interim management and oversight arrangements in place to ensure continuity of services and charitable activity, and day-to-day operations have continued under the operational management team with enhanced Board oversight.

Trustees Report

Details of the external advisors of the Charity are as follows:

Bankers

Bank of Ireland
College Green
Dublin 2

Investment manager

Brewin Dolphin
3 Richview Office Park
Clonskeagh
Dublin 14

Auditors

ITAS Accounting Limited
Certified Public Accountants and Statutory Auditors
6 Marino Mart
Fairview
Dublin 3

Compliance with Sector-Wide Legislation and Standards

The trust engages pro-actively with legislation, standards and codes which are developed for the sector. The Mendicity Institution and The Mendicity Institution Trust subscribes to and is compliant with the following:

- ▲ The Charities Act, 2009
- ▲ The Charities SORP (FRS 102)

Trustees

The names of persons who at any time during the financial year and since the year end unless otherwise stated were trustees of the charity are as follows:

Alexandra Donald	(Appointed 20 May 2025, Resigned 13 January 2026)
Sarah O'Toole	(Appointed 9 April 2026)
Vicky Harris	(Resigned 27 June 2025)
Catriona Walsh	(Appointed 9 April 2026)
Aileen Cashman	(Resigned 30 April 2026)
Aniz Duran	(Resigned 17 October 2025)
John Collins	
Chris Andrews	(Appointed 9 April 2026)
Lisa Cahill	(Resigned 2 December 2025)
Jim Jackson	(Appointed 8 May 2026)
Dermot Dunne	(Resigned 17 October 2025)
Seamus Taylor	(Appointed 8 May 2026)
Maeve Nolan	(Appointed 20 May 2025)

Investment Policy

The trustees have a general power of investment and so enjoy considerable freedom to invest in such investment assets as they see fit. In deciding on any investments the charity takes into account the social, environmental and ethical impacts of these investments and only invests in assets that have a positive impact on all three.

Approved by Board of Management on 28th August 2026 and signed on its behalf by:

John Collins
Trustee

Maeve Nolan
Chairperson

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with the Charities Act, 2009 and applicable regulations.

The law applicable to charities in the Republic of Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the trust as at the financial year end date and of the surplus or deficit of the trust and otherwise comply with the Charities Act, 2009.

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

- ▲ select suitable accounting policies and apply them consistently;
- ▲ observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- ▲ make judgements and accounting estimates that are reasonable and prudent;
- ▲ state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- ▲ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

- ▲ The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the trust's transactions and disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2009 and the provisions of the trust's constitution and rules. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Board of Management on 28th August 2026 and signed on its behalf by:



John Collins
Trustee



Maeve Nolan
Chairperson

Independent Auditor's Report

to the Members of The Mendicity Institution and The Mendicity Institution Trust

Report on the audit of the financial statements

Opinion

We have audited the trust financial statements of The Mendicity Institution and The Mendicity Institution Trust ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and 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.

In our opinion the financial statements:

- ▲ give a true and fair view of the assets, liabilities and financial position of the Trust as at 31 December 2025 and of its deficit for the financial 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 properly 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 trust'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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees 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.

Independent Auditor's Report

to the Members of The Mendicity Institution and The Mendicity Institution Trust

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Charities Act, 2009

In our opinion, based on the work undertaken in the course of the audit, we report that:

- ▲ the information given in the Trustees' Report is consistent with the financial statements;
- ▲ the Trustees' Report has been prepared in accordance with the Charities Act, 2009; and
- ▲ We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the trust were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 trust'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 they either intend to liquidate the trust or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Independent Auditor's Report

to the Members of The Mendicity Institution and The Mendicity Institution Trust

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Our report is made solely to the trust's members, as a body. Our audit work has been undertaken so that we might state to the trust'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 trust and the trust's members, as a body, for our audit work, for this report, or for the opinions we have formed.

ITAS Accounting Limited

Certified Public Accountants and Statutory Auditors
6 Marino Mart
Fairview
Dublin 3
28th August 2026

Statement of Financial Activities

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies							
– Grants from governments and other co-funders	3.1	40,318	399,165	439,483	28,509	347,209	375,718
Charitable activities	3.2	4,887	–	4,887	4,715	–	4,715
Other trading activities	3.3	27,655	–	27,655	17,413	–	17,413
Investments	3.4	101,279	–	101,279	108,236	–	108,236
Other income	3.5	1,867	–	1,866	1,413	–	1,413
Total income		176,006	399,165	575,171	160,286	347,209	507,495
Expenditure							
Charitable activities	4.1	285,991	359,711	645,702	368,515	9,209	377,724
Other trading activities		17,707	564	18,271	–	–	–
Other expenditure	4.2	50,468	–	50,468	278,685	–	278,685
Total Expenditure		354,166	360,275	714,441	647,200	9,209	656,409
Net gains/(losses) on investments		54,688	–	54,688	232,178	–	232,178
Net income/(expenditure)		(123,472)	38,890	(84,582)	(254,736)	338,000	83,264
Transfers between funds		–	–	–	–	–	–
Net movement in funds for the financial year		(123,472)	38,890	(84,582)	(254,736)	338,000	83,264

Statement of Financial Activities

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Reconciliation of funds:							
Total funds beginning of the year	15	2,850,380	604,698	3,455,078	3,105,116	266,698	3,371,814
Total funds at the end of the year		2,726,908	643,588	3,370,496	2,850,380	604,698	3,455,078

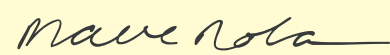
The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Approved by Board of Management on 28th August 2026 and signed on its behalf by:



John Collins
Trustee



Maeve Nolan
Chairperson

Balance Sheet

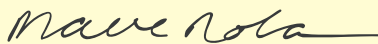
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	522,551	527,724
Investments	10	2,903,488	2,848,800
		3,426,039	3,376,524
Current Assets			
Cash at bank and in hand		200,877	231,070
Creditors: Amounts falling due within one year	11	(256,420)	(152,516)
Net Current (Liabilities)/Assets		(55,543)	78,554
Total Assets less Current Liabilities		3,370,496	3,455,078
Funds			
Restricted trust funds		643,588	604,698
Designated funds (Unrestricted)		(1,046)	(1,046)
General fund (unrestricted)		2,727,954	2,851,426
Total funds	15	3,370,496	3,455,078

Approved by Board of Management on 28th August 2026 and signed on its behalf by:



John Collins
Trustee



Maeve Nolan
Chairperson

Notes to the Financial Statements

1. General Information

The Mendicity Institution and The Mendicity Institution Trust is a charity incorporated in Ireland. The registered office of the trust is 9 Island Street, Dublin 8 which is also the principal place of business of the trust. The financial statements have been presented in Euro (€) which is also the functional currency of the trust.

2. Summary of Significant Accounting Policies

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been 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", Irish statute comprising the Charities Act, 2009 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The trust 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 Charities Act, 2009, the trust 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 Charities Act, 2009, 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.

Statement of compliance

The financial statements of the trust for the financial year ended 31 December 2025 have been prepared on the going concern basis and 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".

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the trust.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- ▲ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the trust.
- ▲ Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Notes to the Financial Statements

Income

Voluntary income or capital is included in the Statement of Financial Activities when the trust is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the trust has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Donations and legacies

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Legacy income is recognised at the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has been met the legacy is treated as a contingent asset and disclosed if material.

Grants

Income from government and other grants whether 'capital' or 'revenue grants', is recognised when the charity has entitlements to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the

delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and are included within the income from charitable activities.

Donated services or facilities

Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified, and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts. Resources received from non-exchange transactions for which the entity has benefited include: Volunteer services

Income from trading activities

Incoming resources from charitable trading activities are accounted for when earned which is usually when the risk and rewards of ownership transfers; the sale can be reliably measured and it is probable there will be future inflows of economic activity.

Investments

Investment Income is included when receivable.

Notes to the Financial Statements

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Expenditure on raising funds

Cost of raising funds comprise the costs associated with attracting voluntary income, investment management costs, and the costs of trading for fund raising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance Costs

Governance costs include those cost associated with meeting constitutional and statutory requirements of the charity and include the audit fees, cost of legal advice for trustees and costs linked to strategic management of the charity including the cost of trustee meetings.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	2% Straight line
Fixtures, fittings and equipment	15% Straight line
Motor vehicles	20% Straight line

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the trust has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. Charity No CHY 834. The charity is eligible under the “Scheme of Tax relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act 1997” therefore income tax refunds arising from sponsorship exceeding €250 per annum are included in unrestricted funds. Irrecoverable valued added tax is expensed as incurred.

Notes to the Financial Statements

3. Income

3.1 Donations and Legacies – Grants from Governments and other Co-funders

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Donations and legacies	40,318	–	40,318	28,509
Grants	–	399,165	399,165	347,209
	40,318	399,165	439,483	375,718

3.2 Charitable activities

Income from charitable activities	4,887	–	4,887	4,715
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3.3 Other trading activities

Other trading activities	27,655	–	27,655	16,811
Unrealised gains/(losses) on Revalued Investments	–	–	–	602
	27,655	–	27,655	17,413

3.4 Investments

Investments	101,279	–	101,279	108,236
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3.5 Other income

Other income	2,090	–	2,090	1,413
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Notes to the Financial Statements

4. Expenditure

4.1 Charitable Activities

	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Expenditure on charitable activities	-	-	39,911	39,911	18,940
Admin	-	-	9,787	9,787	18,287
Office	-	-	7,327	7,327	17,139
Building Maintenance	-	32,461	20,241	52,702	42,496
Food	22,388	-	7,620	30,008	23,577
Staff Training	10,212	-	3,965	14,177	11,592
Miscellaneous	15,825	-	1,809	17,634	11,970
Wages	474,155	-	-	474,155	233,723
	522,580	32,461	90,661	645,702	377,724

4.2 Other Expenditure

Other expenditure	-	50,466	-	50,466	278,685
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4.3 Support Costs

	Charitable Activities €	2025 €	2024 €
Support	90,661	90,661	252,381

Notes to the Financial Statements

5. Net Income

	2025	2024
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	15,825	3,838
(Surplus)/deficit on foreign currencies	(8,889)	596
Auditor's remuneration:		
– audit services	9,327	10,699

6. Investment and other income

	2025	2024
	€	€
Fees received as investment and other income	101,279	108,838
Other interest	1,866	679
	103,145	109,517

Notes to the Financial Statements

7. Employees and Remuneration

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	429,316	424,984
Social security costs	44,839	43,132
Pension costs	9,976	10,036
	484,131	478,152

The average monthly number of employees, including directors, during the financial year was 31, (2024 – 31).

	2025 Number	2024 Number
Administration Staff	1	1
Support Team	29	29
Manager	1	1
	31	31

The number of employees whose total employee benefits (excluding employer pension costs) were above €60,000:

	2025 Number	2024 Number
€60 – €80K	–	–
€81 – €102k	1	1
	1	1

The employee shown here is the CEO, Louise Santoro, who received a remuneration of €101,667 in 2025, plus €4,400 in pension contributions.

Notes to the Financial Statements

9. Tangible fixed assets

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2025	515,000	99,759	41,534	656,293
Additions	-	10,652	-	10,652
At 31 December 2025	515,000	110,411	41,534	666,945
Depreciation				
At 1 January 2025	-	97,859	30,710	128,569
Charge for the financial year	10,300	1,917	3,608	15,825
At 31 December 2025	10,300	99,776	34,318	144,394
Net book value				
At 31 December 2025	504,700	10,635	7,216	522,551
At 31 December 2024	515,000	1,900	10,824	527,724

Notes to the Financial Statements

9.1 Tangible fixed assets – prior financial year

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2024	515,000	97,629	41,534	654,163
Additions	–	2,130	–	2,130
At 31 December 2024	515,000	99,759	41,534	656,293
Depreciation				
At 1 January 2024	–	97,629	27,102	124,731
Charge for the financial year	–	230	3,608	3,838
At 31 December 2024	–	97,859	30,710	128,569
Net book value				
At 31 December 2024	515,000	1,900	10,824	527,724
At 31 December 2023	515,000	–	14,432	529,432

Notes to the Financial Statements

10. Investments

Investments

Other
investments
€

Total
€

Cost

At 1 January 2025

2,848,800

2,848,800

Revaluations

54,688

54,688

At 31 December 2025

2,903,488

2,903,488

Net book value

At 31 December 2025

2,903,488

2,903,488

At 31 December 2024

2,848,800

2,848,800

Notes to the Financial Statements

10.1 Financial Fixed Assets – Prior Financial Year

Commercial investments

Investments	Other investments €	Total €
Cost		
At 1 January 2024	2,873,998	2,873,998
Additions	92,446	92,446
Disposals	(80,262)	(80,262)
Revaluations	(37,382)	(37,382)
At 31 December 2024	2,848,800	2,848,800
Net book value		
At 31 December 2024	2,848,800	2,848,800
At 31 December 2023	2,873,998	2,873,998

Notes to the Financial Statements

11. Creditors

Amounts falling due within one year	2025 €	2024 €
Bank overdrafts	-	8
Amounts owed to connected parties (Note 17)	123,597	120,597
Taxation and social security costs (Note 12)	22,694	26,286
Accruals	16,169	5,625
Deferred Income (Note 13)	93,960	-
	256,420	152,516

12. Taxation and Social Security

	2025 €	2024 €
Creditors:		
PAYE / PRSI	22,694	26,286

Notes to the Financial Statements

13. State Funding

Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Emergency Immigration Funding
Purpose of the Grant	To assist people experiencing homelessness.
Total Fund	€281,880
Fund deferred or due at financial year end	€Nil
Received in the financial year	€281,880
Government Department	Department of Justice
Grant Programme	IPAS Emergency Funding
Purpose of Grant	To assist people experiencing homelessness.
Total Fund	€93,960
Fund deferred or due at financial year end	€93,960
Received in the financial year	€187,920

Notes to the Financial Statements

14. Reserves	2025	2024
	€	€
At the beginning of the year	3,455,078	3,371,814
(Deficit)/Surplus for the financial year	(84,582)	83,264
At the end of the year	3,370,496	3,455,078

15. Funds

15.1 Reconciliation of movement in funds

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2024	3,105,116	266,698	3,371,814
Movement during the financial year	(254,736)	338,000	83,264
At 31 December 2024	2,850,380	604,698	3,455,078
Movement during the financial year	(123,472)	38,890	(84,582)
At 31 December 2025	2,726,908	643,588	3,370,496

Notes to the Financial Statements

15.2 Analysis of Movements on Funds

	Balance 1 January 2025 €	Income €	Expenditure €	Balance 31 December 2025 €
Restricted funds				
Restricted	604,698	399,165	360,275	643,588
Unrestricted funds				
Designated Funds	(1,046)	–	–	(1,046)
Unrestricted General	2,851,426	176,004	299,476	2,727,954
	2,850,380	176,004	299,476	2,726,908
Total funds	3,455,078	575,169	659,751	3,370,496

15.3 Analysis of Net Assets by Fund

	Fixed assets – charity use €	Financial fixed assets €	Current assets €	Current liabilities €	Total €
Restricted trust funds	654,363	–	83,185	(93,960)	643,588
Unrestricted general funds	(131,812)	2,903,488	117,692	(162,460)	2,726,908
	522,551	2,903,489	200,877	(256,420)	3,370,496

Notes to the Financial Statements

16. Contingent Liabilities

Following the reporting date, two former employees commenced proceedings against the charity before the Workplace Relations Commission. The charity is defending both matters.

Having considered the information available at the date of approval of these financial statements, the Board has concluded that no provision is required. The proceedings remain ongoing and their ultimate outcomes cannot presently be determined with sufficient reliability. Accordingly, no adjustment has been made to these financial statements.

17. Related Party Transactions

The following amounts are due to other connected parties:

	2025	2024
	€	€
Mendicity CLG	123,597	120,597

The balance increased by €3,000 during the financial year, reflecting a further advance from Mendicity Institution CLG to Mendicity Institution and Trust.

18. Post-Balance Sheet Events

Since the year end, the charity has undergone a period of governance and operational transition following the departure of the CEO in early 2026. The former CEO has subsequently initiated a WRC claim against the organisation. The Board has put interim management and enhanced oversight arrangements in place to ensure continuity of charitable services. It has also undertaken a governance review, including Board and committee structures, risk management, financial controls, conflict of interest procedures, senior management oversight, AGM/member governance arrangements, funding sustainability and strategic direction. These developments are considered non-adjusting post-balance sheet events and do not alter the financial position of the charity at 31 December 2025. The Board will continue to monitor any financial implications arising from the WRC matter.

19. Approval of Financial Statements

The financial statements were approved and authorised for issue by Board of Management on 28th August 2026.

The Mendicity Institution *and* The Mendicity Institution Trust

Supplementary information
relating to the financial statements
for the financial year ended 31 December 2025
not covered by the report of the auditors



Supplementary information

Operating statement

	Schedule	2025 €	2024 €
Income		472,026	397,978
Charitable activities and other expenses	1	(659,753)	(424,264)
		(187,727)	(26,286)
Miscellaneous income	2	103,145	109,517
Net (deficit)/surplus		(84,582)	83,231

The supplementary information does not form part of the audited financial statements

Supplementary information

Schedule 1 : Charitable activities and other expenses

	2025	2024
	€	€
Expenses		
Wages and salaries	429,316	424,984
Social security costs	44,839	43,132
Staff defined contribution pension costs	9,976	10,036
Staff training	10,212	9,209
Management expenses	4,056	6,283
Insurance	9,787	12,764
Light and heat	28,005	14,969
Repairs and maintenance	44,724	37,484
Printing, postage and stationery	7,327	6,951
Telephone	5,237	3,971
Computer costs	5,420	4,365
Motor expenses	1,959	2,279
Security and office costs	–	210
Provisions	7,620	1,397
Projects	33,832	30,043
Travelling and entertainment	6,519	1,687
Legal and professional	3,198	–
Consultancy fees	12,905	13,160
Auditor's remuneration	9,327	10,699
Bank charges	395	263
Surplus/deficit on exchange	(8,889)	596
Coffee trailer expenses	10,792	5,659
General expenses	13,879	4,947
Service cost expenses	8,180	7,516
Gain (Loss) on Investments	(54,688)	(232,178)
Depreciation	15,825	3,838
	659,753	424,264

The supplementary information does not form part of the audited financial statements

Supplementary information

Schedule 2 : Miscellaneous Income

	2025	2024
	€	€
Miscellaneous Income		
Fees received as investment and other income	101,279	108,838
Other Interest	1,866	679
	103,145	109,517

The supplementary information does not form part of the audited financial statements



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For more information on Mendicity's services,
or to donate, visit www.mendicity.org

Mendicity Institution Trust
Charity Number: CHY 834
Charities Regulatory Authority Number: RCN 2000132
Mendicity Institution CLG RCN 20162429 CRO 605690