SharingPoint Company Limited By Guarantee
(A company limited by guarantee with no share capital)

Directors' Report and Financial Statements

for the year ended 31 December 2025

Company Number: 359452

SharingPoint

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Good Governance AWARDS 2020 WINNER

Good Governance AWARDS 2021 WINNER

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DIRECTORS AND OTHER INFORMATION

Directors	Aidan Horgan - Chairperson Aidan Walsh – Treasurer (to July 2025) Seamus Hayes Elizabeth Jenkins Susie Markey Miriam Hunt
Company Secretary	Susie Markey (Jan – Oct 2025) Miriam Hunt (Nov – Dec 2025)
Company Number	359452
Charity Number	CHY 15156
Registered Office	90 Leinster Road Dublin 6 D06 F3P4
Business Address	Unit 7 Northside Enterprise Centre Bunratty Drive Coolock Dublin 17
Auditors	JP O'Sullivan & Co Accountants Limited Chartered Accountants and Registered Auditors 2-4 Merville Road Stillorgan Co. Dublin
Bankers	Bank of Ireland Newlands Cross Dublin 22

CHAIRPERSON'S STATEMENT

for the year ended 31 December 2025

As Chairperson of SharingPoint, I am delighted to reflect on what has been another meaningful and progressive year for our organisation. 2025 was a year that demonstrated both the strength of our model and the growing need for the services we provide. We continued to support more people than ever before, with increased participation across both group counselling and one-to-one sessions, a clear sign of both demand and trust in what we do.

One of the most important developments during the year was the expansion of our services beyond Dublin, with new groups established in Navan and Cavan. Seeing these groups quickly fill and become embedded in their communities has been particularly encouraging and reflects our commitment to making our services accessible to more people across Ireland.

It has also been a year of continued growth behind the scenes. We have strengthened our facilitator model, continued to invest in the development of our people, and progressed important planning to ensure leadership continuity into the future. These foundations are critical if we are to maintain the quality and integrity of the SharingPoint approach as we grow.

From a financial perspective, we saw strong support from our wider community. Increased fundraising activity and new corporate partnerships, including a multi-year funding commitment, provide a welcome platform for sustainability. While we did record a modest deficit during the year, I am satisfied that the organisation remains on a stable footing and continues to prioritise access to services for those who need them most.

What stands out most to me, however, is the human side of SharingPoint. Every week, people make the decision to take a step forward in their own journey, often in very difficult circumstances. Their willingness to engage, to reflect and to grow is what gives real meaning to everything we do. I would like to express my heartfelt thanks to our clients, whose courage and honesty lie at the centre of SharingPoint. You are the reason this organisation exists, and it is a privilege to witness the journeys you undertake.

To our CEO, Clinical Director and facilitators, both voluntary and senior, thank you for your compassion, commitment and professionalism. The environment you create, one of trust, openness and respect, is the foundation on which all progress is built. To our donors, fundraisers and corporate partners, thank you for your continued belief in SharingPoint. Your support enables us to extend our reach and ensure that no one is turned away due to financial constraints.

I would also like to thank my fellow Board members for their dedication, oversight and stewardship throughout the year. Their commitment ensures that SharingPoint remains well governed, resilient and focused on its long-term mission. Finally, I would like to acknowledge the wider community of supporters, those who advocate for us, participate in our events, and contribute in ways both large and small. Your support continues to make a real difference.

As we look ahead, we do so with a sense of quiet confidence. The need for our services remains clear, and we are committed to continuing our journey of growing carefully, staying true to our values, and supporting each person who comes through our doors.

Thank you to everyone who has been part of SharingPoint in 2025.

Aidan Horgan

Chairperson
8th June 2026

DIRECTORS' REPORT AND REPONSIBILITIES STATEMENT

for the year ended 31 December 2025

The Directors' present their annual report and the audited financial statements of SharingPoint for the year ended 31 December 2025. The Directors confirm that the annual report and financial statements comply with the current statutory requirements and the requirements of our governing documents. These financial statements are prepared under FRS102. For the purposes of this report, and the incorporated accounts, SharingPoint has chosen to use the term "Directors" to describe those appointed to the Board to lead the organisation's governance structures.

Summary of SharingPoint's Objectives and Activities

SharingPoint was founded in 2002 to provide group counselling services to adults directly affected by addiction or indirectly affected by the addiction of a significant other person in their lives. SharingPoint's principal objective, as detailed in our Constitution, is to benefit the community through the provision of services in connection with addiction recovery and its effects. We do this by offering our clients structured processes to begin and continue their way towards physical, mental, emotional, and spiritual well-being. We provide one-to-one and group counselling services to adults affected by addiction, directly or indirectly, to recover from its damaging effects in their lives.

SharingPoint is led by a full-time CEO with over 36 years' experience and extensive expertise in counselling / group facilitation. Our counselling services are delivered by professional staff that are trained and experienced in addiction recovery. Our staff are past clients who continue in various ways on their own journeys of growth and development. They have a range of experiences, educational qualifications and accreditations. They are all committed to stringent ongoing self-development, clinical supervision and adherence to a range of ethical practices, policies and controls in line with best practice for counselling and group facilitation.

Our services are suitable for adults addicted to any mood-altering substance or behaviour such as alcohol, illegal drugs, prescribed medication, gambling, sex, eating or stealing. SharingPoint's services are equally available to those not directly affected by addiction but impacted by the addiction of any significant person in their lives. Our services are available to all adults who:

- are committed to moving away from persistent self-destructive behaviours; and
- undertake a slow journey of inward understanding and acceptance.

SharingPoint recognises the diversity of the communities which we support. Our services are available to all adults irrespective of age, gender, ethnicity, race, disability, religious beliefs, life stages, sexual orientation, or education. SharingPoint's clients range in age from their 20s up to late 70s and travel from as far away as Newry in the North to Galway in the west to access its services. SharingPoint's clients are very diverse and include; mothers, fathers, brothers, sisters, CEOs, teachers, lecturers, therapists, nurses, solicitors, barristers, and people who are unemployed. We support clients from diverse ethnic and cultural backgrounds such as people from the travelling community, people from various nationalities such as Lithuania, Albania, Japan, China, England, and Northern Ireland. We provide our services to people with various disabilities, people affected by different types of addiction, and those affected by other people's addictions.

We see the person, not the addiction. The common bond between all of our clients is their determination to move away from persistent self-destructive behaviours and to want a better understanding and relationship with themselves. All our clients are treated as equals. We purposefully do not categorise or separate clients by addiction type or background as we believe that addiction is a symptom and not a label to be worn. Instead, we focus on supporting our clients to address the root cause of addictive behaviours by helping them to reconnect with themselves and others.

SharingPoint's overall mission is to support people who are committed to moving away from persistent self-destructive behaviours including addiction and dependency. It is our vision that we will build an awareness and understanding of SharingPoint's services in the locations in which we operate and invest in our people and operational capabilities to ensure that anyone seeking help in dealing with the effects of addiction can do so through SharingPoint. To ensure success, it is critical that SharingPoint's mission and vision are underpinned by clear strategic objectives and supported by real values that the board, management, and staff aspire to achieving. In 2025, we progressed the implementation of our five-year strategic plan (2024 – 2029), which is underpinned by four key strategic objectives as follows:

Strategic Objectives (2024 – 2029)	
1)	To grow the SharingPoint Model
2)	To develop our most important assets - our people
3)	To increase the benefit that SharingPoint provides to our clients and the community
4)	To continue to apply governance best practice in everything we do

Operational Context

Addiction is a significant social issue in Ireland and across the world. In Ireland, as with many other countries, we do not have an Addiction Policy per se; we have a National Drugs Strategy. The first working group on drugs was established in 1968 but it was not until the 1980's when the fallout from the heroin epidemic struck many areas across Ireland that we saw the introduction of specific drugs strategies. The central components of these strategies are Drug Task Forces set up locally and regionally across the country while treatment is primarily focused on stabilisation and harm reduction.

It is interesting to note that it was not until 2012 that Ireland finally named and included alcohol as a drug under our National Drugs strategy. Prior to this, alcohol was dealt with separately under a specific Alcohol Policy. Ireland's first Alcohol Policy was not introduced until 1996 against a backdrop of increasing public health concerns due to an escalation in the consumption of alcohol in the country and the growing evidence available that proved the harmful impact of excessive alcohol consumption. Over the intervening years many would have questioned the efficacy of our alcohol policies particularly given the ever-increasing consumption and acceptance of the widespread use of alcohol throughout our society.

The Irish State's current response to addiction is set out primarily in the national drugs and alcohol strategy, *Reducing Harm, Supporting Recovery: A HealthLed Response to Drug and Alcohol Use in Ireland 2017–2025*. Its primary focus is on 'substance misuse', which is defined as "*the harmful or hazardous use of psychoactive substances, including alcohol, illegal drugs and the abuse of prescription medicine*". A new drug strategy is due to be launched later in 2026. Given the narrow focus of the treatment element of our current National Strategy - focusing primarily on drug and alcohol use harm reduction and stabilisation - there is a severe shortage of support services for anyone in Ireland who is directly or indirectly affected by other types of addictions. Because behavioural addictions are not recognized by the State, there are limited public services available to people affected by addictions to eating disorders, sex, self-harm, work, gambling, the internet etc. albeit that they are growing as fast, or at a faster rate than the addiction to chemical addictions.

Beliefs and Values

SharingPoint has developed its own understanding of addiction and a unique approach to recovery based on existing theoretical models and years of practical experience. SharingPoint defines addiction as an ongoing, destructive, and compulsive pursuit or relationship with any mood-altering substance or behaviour that can completely take over a person's life and transform it with often horrific consequences for them and for those around them. We believe that addiction stems from a loss or lack of personal identity and a deep sense of disconnection from oneself and from others. Disconnection from oneself can occur for reasons such as trauma, ill-health, or lack of care at some level. Some people may be disconnected from their true selves because they never understood who they were as individuals and were never taught how to make a real connection to themselves.

At SharingPoint, we believe that it is possible to recover from addiction by establishing or re-establishing a connection to our true selves on the basis that living true to who we really are is incompatible with addictive behaviour. Connection and reconnection to oneself can only be established by understanding and accepting who we are and living in a way that is true to that person. If the important connection to ourselves, and subsequently to others, is best achieved when we understand and accept who we are, then it is essential to learn who we are and how we work.

SharingPoint believes that self-awareness, and the choices we make in life using this information, are critical to a healthy life. We believe that we can only learn who we really are as individuals by undertaking a journey of self-awareness and inner growth. This journey should focus on the four key areas of physical, mental, emotional, and spiritual health, their interaction, and the importance of each to recovery. In developing our new strategic plan, we reviewed and renewed our organisational values to better reflect the fundamental beliefs and principles that guide our actions and decision-making.

Our Values	Our Commitment
Honesty	We commit to transparency, integrity, and respect for all those who engage with us
Trustworthiness	We provide a nurturing organisation that allows clients to rebuild their lives
Kindness	We act with openness, generosity, and consideration for others
Compassion	We care without negative judgment in order to appreciate different perspectives and circumstances
Connections	We support people to develop a sense of connection with themselves and others on their journey towards inward understanding and acceptance

Our Recovery Model

The SharingPoint addiction recovery method places an emphasis not only on developing personal understanding and acceptance but also on ownership, responsibility, consciousness, the criticality of opening up, trusting and being vulnerable to others whilst learning to live in the present.

In order to achieve this, SharingPoint's addiction recovery model combines elements from a number of known treatment models and uses psychotherapeutic and counselling techniques to provide a service that is delivered through facilitated group-counselling sessions. A key difference between the SharingPoint approach to addiction recovery and other recovery models is that SharingPoint addresses mental and emotional health separately as distinct and separate entities.

The SharingPoint programme focuses on the affected person rather than on the addiction. The specific factors involved in each individual's addiction means that their path to recovery may also be unique. SharingPoint helps to create the self-awareness that allows its clients to become the person that they are meant to be and so avoid the circumstances that lead to the development of addiction.

The uniqueness of SharingPoint's model for recovery / discovery centres around four key principles:

1. We have no control over anything outside of ourselves. We must accept this vulnerability and learn to respond to life's challenges in a healthy manner.
2. There are different elements to who we are with very different characteristics. If we manage ourselves as 'one' we will get lost and most likely be dominated by our most controlling element i.e. our minds. Our minds naturally search externally for answers and are incessant, oftentimes negative and false in the information they provide us with. Our ultimate happiness depends on where we apply our consciousness within ourselves.
3. The root of our greatest disconnect happens at an emotional level (our biggest blind spot) within ourselves. The more we operate from our minds, the less we operate from our hearts. The more we avoid the painful emotions, the more we shut off the positive ones. Emotional wellbeing is critical to healthy living but requires consciousness, trust and openness in order to understand and grow.
4. Addiction and dysfunctional behaviours do not exist when we operate from our highest selves but thrive when we operate from our lowest.

SharingPoint's clients are slowly led to achieve an understanding, appreciation and experience of how they can attain mental well-being through the use of various practices and strategies. This is further developed to support them to achieve the same results at an emotional level. SharingPoint's programme is centred on what is happening for clients today, the past is used to understand but never to blame. There is an emphasis on developing personal understanding and living according to our true selves, the necessity to open up, to trust and be vulnerable, whilst learning to live in the present.

SharingPoint views addiction / dependency as a symptom of pain regardless of what form the addiction or dependency takes e.g. alcohol, drugs (legal or illegal), sex, gambling, work etc. The development of an addiction or dependency does not indicate that there is anything intrinsically wrong with the person caught up in it. The root cause likely stems from a loss of personal identity and a deep sense of disconnection from oneself and consequently others. This pain and disconnection can equally be experienced by any other significant person in their lives, now or in the past. SharingPoint believes that living true to oneself is incompatible with addiction / dependency and therefore recovery is possible by undertaking a slow journey of self-awareness and inner growth.

SharingPoint supports clients in the achievement of real and long-lasting results. We charge a nominal fee for attendance at a group meetings or one-to-one counselling sessions. We are proud to say that SharingPoint is founded on the principle of never turning away a client, who is committed to their growth and development, because of an inability to pay. Wherever possible, revenues generated by the charity will be used to subsidise services for those clients who cannot afford to pay. Over the past 21 years, SharingPoint's unique approach to supporting our clients has continued to deliver long lasting results.

Activities

SharingPoint's core activity is the provision of group counselling and one-to-one counselling services to adults affected by addiction, either directly or indirectly, to recover from its damaging effects in their lives. SharingPoint seeks to provide its services to clients on a face-to-face basis in a safe and controlled environment, away from the noise of their everyday lives. We believe that being physically present to support our clients in a safe space is a critical element of our recovery model. Alternative service delivery options (e.g. online services and telephone support services) are also made available to clients enabling SharingPoint to ensure continuity of services to all our clients, as necessary.

Figures 1 to 3 below provide an overview of the level of services provided and clients supported by SharingPoint over the last 5 years, from 2020 to 2024.

Figures 1, 2 & 3 – SharingPoint Services Provided 2020 – 2025

Figure 1 – Number of Weekly Counselling Groups

Figure 2 – Number of Clients Attending Weekly Counselling Groups

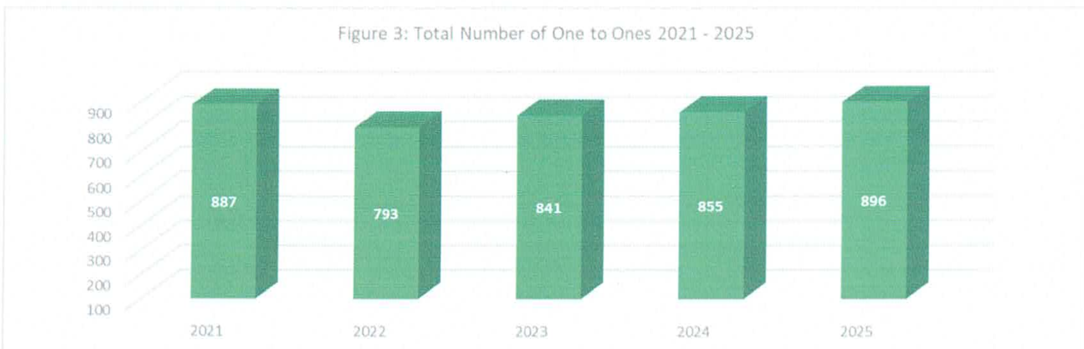


Figure 3 – Number of One-to-One Counselling Sessions held.

Achievements and Performance

Key Achievements for 2025

2025 represented a year of continued growth, geographic expansion and increasing demand for SharingPoint's services. Our primary focus during the year remained the consistent delivery of our core face-to-face group counselling services and one-to-one counselling services to both existing and new clients. Service delivery levels continued to increase during the year. The number of one-to-one counselling sessions increased to 896 (from 855 in 2024), while the number of clients attending weekly group counselling increased to 111 (from 101 in 2024).

A key milestone during 2025 was the successful expansion of services beyond Dublin, with new counselling groups opened in Navan and Cavan, both of which performed well and were nearing full capacity by the end of the year. These developments represent an important step in extending SharingPoint's reach and delivering on its strategic objective of expanding access to services on a regional basis. This expansion was supported by the organisation's evolving facilitator model and growing operational capacity. By the end of the year, 16 active groups were in operation, reflecting both growth and sustained demand for services.

A further key achievement in 2025 was the continued evolution of SharingPoint's operating model and people structure. The success of the Senior Facilitator model, introduced in prior years, continued to support service delivery capacity and facilitator development. Active recruitment of voluntary facilitators continued during the year, reinforcing SharingPoint's sustainable growth model and pipeline for future facilitators. A notable leadership and governance development during 2025 was the ongoing planning for CEO succession, with the Board progressing arrangements to recruit a new CEO over time to ensure continuity and protect the ethos of the organisation.

Total income in 2025 was €243,342 (from €209,860 in 2024). Although appearing to significantly increase year-on-year, this increase is due mainly to a change in accounting practice, which shows income from fundraising activities on a net basis in 2024 versus a gross basis in 2025. Client fee income remained stable at €135,398, reflecting continued utilisation of services. Revenues from fundraising activities remaining relatively static year-on-year at €43,454 (gross) demonstrating ongoing engagement and support from the broader community. Individual donations were slightly down reflecting the loss of a significant single donor. However, corporate donations increased to €28,000, supported by new corporate commitments secured during the year. In particular, SharingPoint secured a new corporate funding commitment of €25,000 per annum over three years, providing an important foundation for financial sustainability. We were also grateful to secure public funding of €7,340 to support our expansion into the Cavan and Navan locations.

The apparent increase in expenditure to €255,406 (from €213,028 in 2024) is also due largely to changing accounting practices with only minor increases being experienced in relation to salary-related costs, supervision, and broader operational investment. Overall, SharingPoint recorded a deficit of €12,064 for the year. Notwithstanding this, the Board continues to believe that SharingPoint's financial position remains stable, with sufficient reserves in place to support ongoing service delivery and to continue to subsidise fees for clients where required.

Strategic Objective 1 – To grow the SharingPoint Model

2025 was characterised by; the expansion of SharingPoint's services into new regions (Navan and Cavan), increased client engagement and service volumes, and growth in fundraising and corporate income.

While the overall number of counselling groups remained unchanged in 2025, with SharingPoint continuing to support 15 recovery groups, the expansion of services into Navan and Cavan has significantly increased the charity's geographic reach. This development reflects our strategic approach of achieving sustainable growth through careful planning and measured expansion.

Throughout the year, SharingPoint continued to strengthen its established organisational structure, built on the commitment and expertise of its Voluntary Facilitators and Senior Facilitators. As part of a forward-looking resource plan, the charity recruited additional staff members from within its existing client community, enhancing operational capacity and helping to ensure that future client needs can be met effectively.

Under the leadership of Clinical Director Robert Mooney, who was appointed in 2024, and in line with SharingPoint's succession planning objectives, our Senior Facilitators have continued to develop their skills, confidence and experience. This progression has been clearly demonstrated through the transition from counselling groups previously co-led by two experienced Senior Facilitators to a model where groups are led independently by a single experienced Senior Facilitator, supported by Voluntary Facilitators. The continued development, growth and experience of both our voluntary and employed facilitators are delivering greater operational efficiency and strengthening the quality and consistency of our services. This investment in people will be instrumental in sustaining and enhancing the success of SharingPoint's recovery model in the years ahead.

Strategic Objective 2 – To develop our most important assets - our people

SharingPoint recognises that our people are our greatest asset. Attracting the best people in terms of Board members, Voluntary and Senior facilitators and support staff who are capable of making a difference is crucial to the delivery of our vision and mission. We see the development of our people as critical to our success and to the success of our clients.

Throughout 2025, we supported our Voluntary and Senior Facilitators in their continued and essential journey of personal development and growth. SharingPoint's medium to long-term succession plans were reviewed and individual development plans were developed to address gaps where identified.

SharingPoint also progressed its facilitator training programme, including the delivery of a dedicated facilitator training day during the year, ensuring ongoing investment in the development of our people. Key to this training is ensuring that all employees fully understand SharingPoint's mission, vision and values so that all those involved with SharingPoint continue to find meaning in, and commitment to the work we do.

Strategic Objective 3 – To increase the benefit that SharingPoint provides to our clients and the community

As with previous years, we continue to see the real and lasting impact of SharingPoint's services on the lives of our clients. SharingPoint remains committed to providing a supportive, structured and compassionate environment in which clients can undertake their journey of understanding, acceptance and growth. Throughout the year, we continued to focus on the SharingPoint's core competencies in the areas of one-to-one and group counselling in the provision of services to those clients who need it most.

In line with our strategic objective to grow SharingPoint's services, our carefully planned expansion of services into Navan and Cavan have increased our reach and enhanced the overall benefit provided to the community. Central to this is maintaining SharingPoint's ability to continue to provide meaningful and relevant services to its clients, not just in the area of addiction but also for those clients seeking to improve their general emotional and mental wellbeing and to move away from persistent self-destructive behaviours.

Strategic Objective 4 – To continue to apply governance best practice in everything we do

SharingPoint prides itself on complying with good governance practice and standards. We believe that setting and maintaining these high standards is a key element in demonstrating accountability to our clients, volunteers, funders and the community. Throughout 2025, SharingPoint continued to operate within the letter and the spirit of all relevant regulatory and compliance requirements (e.g. Charities Act 2009, Child First Act, Safeguarding Guidance – Children & Vulnerable Persons, General Data Protection Regulation, Safety, Health and Welfare at Work Act etc.). We also maintained compliance with the revised Charities Governance Code, 2018.

2025 also saw continued progress in strengthening governance and organisational resilience. The Board undertook an ongoing review of governance structures and policies, including planning for an internal governance audit. Regular risk register reviews were completed to ensure emerging risks were identified and managed proactively. Work has also commenced work to enhance governance capacity, including the planned recruitment of additional expertise at Board level.

Financial Review

Results

In 2025, SharingPoint received revenue of €243,342, while our expenditure was €255,406, resulting in an operating deficit of €12,064. Income continues to be generated through a combination of fees paid by clients for attending our counselling services and from a number of external sources, including fundraising events, donations and corporate support. SharingPoint's income from client fees in 2025 was €135,398, remaining broadly consistent with 2024 and reflecting continued demand for our services. The stability of this income stream is consistent with long-term trends and provides a reliable core funding base for the organisation.

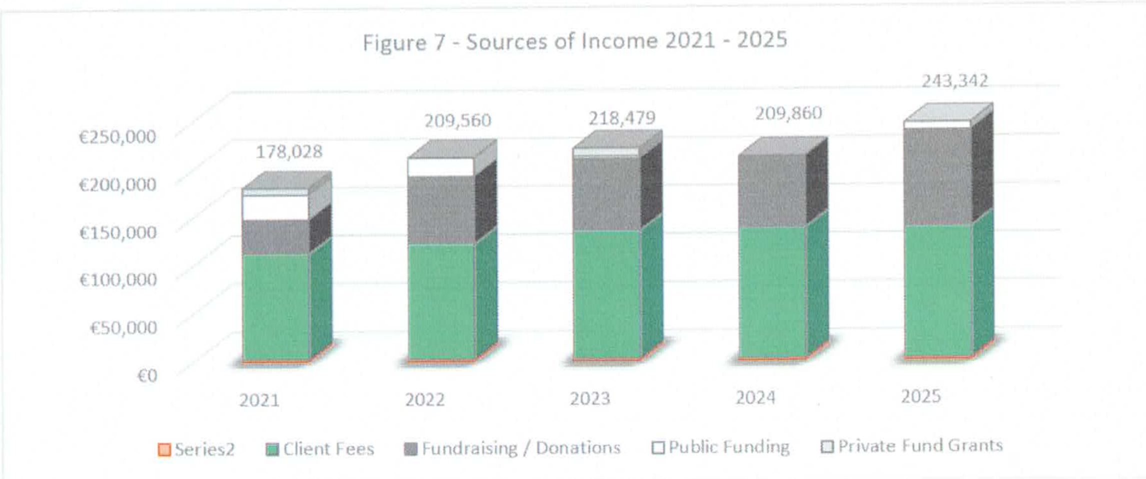
The remaining income of €107,944 was raised from fundraising activities, individual donations, corporate donations and public funding. Fundraising income remained very similar to 2024 albeit was reported from a gross perspective. Corporate donations increased to €28,000, supported by new funding commitments secured during the year. Public funding of €7,340 was also received during the year, representing a new and important funding stream.

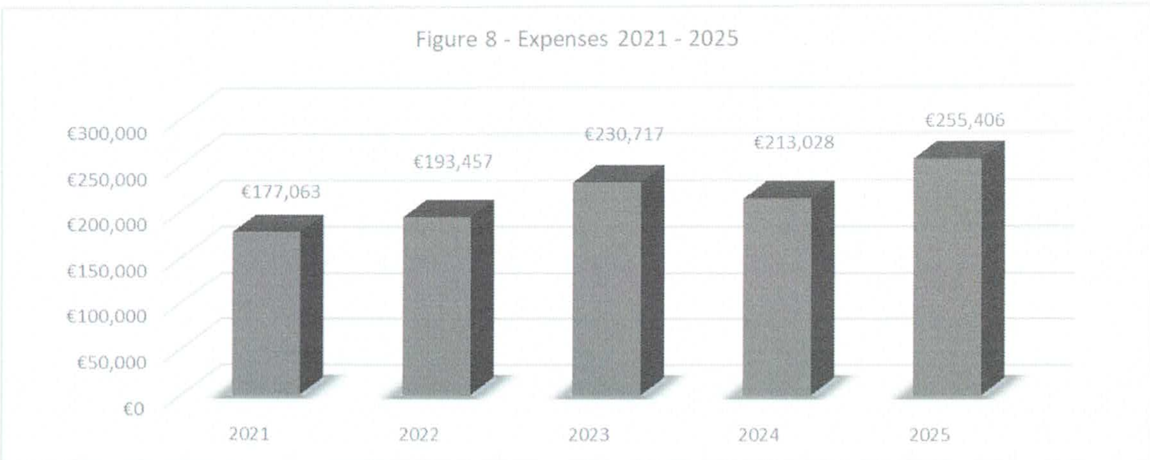
A key development during 2025 was the securing of a new corporate funding commitment of €25,000 per annum over three years, providing an important foundation for ongoing financial sustainability. Operating expenditure increased to €255,406, primarily reflecting; (i) increased salary-related costs and contracted hours for staff, (ii) investment in supervision and training, (iii) higher fundraising-related expenditure, and (iv) increased premises and operational costs required to support service growth.

Despite the increased deficit for the year, the Board remains satisfied that SharingPoint's financial position is stable. The organisation continues to maintain sufficient reserves to support ongoing operations and to subsidise services for clients who are unable to pay. The year also saw continued growth in the level of financial support provided to clients. Total client subsidies increased to €26,315, reflecting SharingPoint's ongoing commitment to ensuring that no client is turned away due to financial constraints.

From a balance sheet perspective, current assets stood at €22,264 at year end, with net assets of €19,190. While reserves reduced during the year due to the operating deficit, the Board continues to carefully monitor this position as part of its financial oversight and planning processes.

Figures 7 & 8 – Income and Expenditure 2021 – 2025





Income is generated by SharingPoint internally through the fees paid by clients for attending our counselling services. SharingPoint also raises money from a number of external sources to fund its services, such as public donations at fundraising events, through standing orders and once off annual payments. Public donations go directly to SharingPoint and are used to:

- Support clients who cannot afford to pay for its services - SharingPoint never refuses a client who cannot fully pay; and
- Train and develop new facilitators - SharingPoint trains suitable former clients to become facilitators of its service.

While there is some risk to the internally generated fee income from clients in terms of their inability to pay on occasion, the statistical analysis of this funding stream over the last number of years shows a consistency that can be relied on for forecasting purposes. This was also borne out during 2025, with client fees (€135,398) remaining stable. As in previous years, SharingPoint continued to subsidise services for clients who were unable to contribute fully to the cost of their care, with total client subsidies increasing to €26,315 in 2025. This remains a core element of SharingPoint's mission, ensuring that no client is turned away due to inability to pay.

Figures 4 & 5 - Client Fees 2021 – 2025

Figure 6 - Client Fees Subsidised 2021 – 2025

Reserves Policy

The Board of SharingPoint has set a reserves policy which requires:

- Reserves, where available, be maintained at a level which ensures that the organisation's core activity could continue during a period of unforeseen difficulty, and
- A proportion of reserves be maintained in a readily realisable form (E.g. deposit in bank account).

The Board seeks to ensure that SharingPoint's reserves stand at 3 months, which was achieved during 2025. The Board will monitor and seek to maintain this position into the future.

Pension
SharingPoint does not have a company pension scheme. However, SharingPoint notifies all employees of their right to contribute to a Standard PRSA, supports them in getting professional advice on what is best for them and makes contributions to these when they are set up. Under the Government's auto enrolment initiative, all eligible, permanent employees will be registered to a pension scheme, supported by employer contributions from SharingPoint, from 2026 onwards.

Going Concern
The Directors wish to note that we have no concerns about the ability of SharingPoint to continue to carry out operations in the foreseeable future. In determining SharingPoint's ability to continue to adopt the going concern basis of accounting, the Directors have considered all available information about the future currently available. In arriving at this determination, the Directors have assessed information from budgets and forecasts for income, expenditure and cash-flows, the availability of unrestricted funds and reserves, credit facilities and other forms of financial assistance available to the organisation.

Auditors
The auditors for the year were JP O'Sullivan & Co Accountants. In accordance with section 383(2) of the Companies Act 2014, JP O'Sullivan & Co Accountants are eligible to continue in office.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the Directors have established appropriate books to adequately record the transactions of the company. The Directors also ensure that the company retains the source documentation for these transactions. The accounting records are kept at the company's office at Unit 7, Northside Enterprise Centre, Bunratty Drive, Coolock, Dublin 17.

Payment of Creditors
The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Structure, Governance and Management

Directors Responsibility Statement
The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;

- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors confirm that they have complied with the above requirements when preparing the financial statements.

The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the Directors are aware:

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

Declaration of Interests

All members of the Board declare relevant interests on an annual basis. Directors are also obliged to declare any conflicts of interests as a matter of course at each Board meeting.

Legal Status

SharingPoint is a company limited by guarantee, not having a share capital, incorporated on 19 July 2002, and governed by the Companies Act 2014. The liability of members is limited. The constitution of the company is available for inspection on the company's website at www.SharingPoint.ie and on the Companies Registration Office website at www.CRO.ie

Charities Governance Code

SharingPoint is fully compliant with the revised Charities Governance Code published by The Charities Regulator in November 2018. This sets out the minimum standards that need to be met to effectively manage and control SharingPoint. Although a small charity, SharingPoint seeks to comply with both the 'core' and 'additional' standards for all six principles of the Code, where possible.

Risk Review and Internal Controls

SharingPoint seeks to minimise, as far as practicable, the likelihood and impact of risks to its operations, clients, and staff, while recognising there will always remain some level of residual risk. SharingPoint uses a scoring system to assess risks facing the organisation using a scale of 1-5 for both likelihood and impact. Controls are identified and documented. An overall score is created for each residual risk by multiplying the likelihood and impact scores. A risk heat map is used to interpret the overall risk score and to identify and classify SharingPoint's most serious risks as 'red', the least serious as 'green' and those in between as 'amber'.

The Board reviews risks (with a focus on the most serious risks) and the effectiveness of related controls and actions at each Board meeting. With a defined risk appetite in place, action plans are agreed to address gaps in controls, if identified. This allows the Board to identify and respond to changing risks on a proactive basis. SharingPoint's approach to risk management will continue to evolve overtime. It will involve a continuous cycle of assessment, treatment, monitoring and review, which will allow SharingPoint to adapt to changing circumstances as they occur.

General Governance Information

SharingPoint is governed by a voluntary Board of Directors with a range of professional, commercial, and industrial experience. The number of Directors must be not less than five and not more than ten. At the end of 2025, there were five Board members in situ. A suitable new candidate to take up the role of Treasurer had also been identified. No Director may serve more than nine years on the Board. Board members are selected through a combination of professional contacts and the Boardmatch Ireland platform. All Board members are answerable to SharingPoint's members and are bound by a Code of Conduct which sets out the standard of behaviour expected to support them in acting in SharingPoint's best interests. No Director receives any remuneration for their work on SharingPoint. The potential for conflicts of interest is reviewed at each Board meeting and all Board members actively promote and live by SharingPoint's values.

In 2020, SharingPoint's members were extended to include its staff and voluntary facilitators. This was done to improve accountability by increasing the number of members and by seeking to ensure that they had sufficient knowledge and experience of SharingPoint's operations and services to be able to effectively challenge the Board. Additional work has since been undertaken to extend membership to other interested parties, including independent external members. In addition to the Board, SharingPoint had 17 members by the end of 2025.

Board Subgroups

Historically, SharingPoint operated a number of standing Board subgroups E.g. Governance Committee, Fundraising Committee, Marketing and Communications Committee, and Social Committee. These subgroups were advisory in nature, providing updates and recommendations to the Board on an ad hoc basis, as required. To improve operational efficiency, all subgroups were closed in 2019 and primary responsibility for the activities undertaken by the subgroups was transitioned to a single role holder. In each case, a Board Member or the CEO has accepted primary responsibility for undertaking the activities of the subgroup and providing regular updates to the Board, as required. Support may be sought from the Board/full-time staff/specialist external parties from time to time rather than a formal standing committee being established. Primary areas of responsibility include:

- **Governance and Compliance** – Susie Markey leads out on work to maintain SharingPoint's legal, regulatory and ethical integrity. From 2023 to October 2025, she also performed the role of Company Secretary. Considerable work was completed during the year to ensure SharingPoint's ongoing compliance with the Charities Governance Code and to review and update SharingPoint's internal policies and procedures.

- **Finance** – SharingPoint's Treasurer has primary responsibility for overseeing the management of SharingPoint's financial affairs and monthly financial reporting to the Board. During 2025, this role was performed by Aidan Walsh, who unfortunately resigned his position in July 2025, for personal reasons. For the remainder of the year, finance related activities were overseen by Susie Markey (Board member) supported by the CEO and Caroline Mooney. By year-end a suitable candidate for the role of Treasurer had been identified, who subsequently joined the Board in early 2026.

- **Human Resources, Marketing and Communications** – Primary responsibility for these activities is shared between the Board and the CEO. The Board intends to strengthen its capability in these areas and is currently seeking to appoint new Directors with specific experience in these areas.

- **Voice of the Client** – As an existing client, Seamus Hayes has personal experience of SharingPoint's services and acts as the 'Voice of the Client' at Board Meetings. Seamus has been associated with SharingPoint since 2015 and also has significant experience working as a community support assistant in the disability sector.

- **Independent Counselling Expertise** – Elizabeth Jenkins is an Integrative Counsellor Psychotherapist and Supervisor. She brings a wealth experience to the Board helping to ensure that SharingPoint identifies, develops and maintains professional standards of excellence in the provision of its services.

In 2025, a new **Fundraising Committee** led by Aidan Horgan was established to explore potential partnership / sponsorship opportunities. Work undertaken by the Committee in 2025 included the development of a corporate brochure, which provides an overview of SharingPoint's unique service proposition, ans will be used to aid discussions with potential clients, partners, and/or sponsors.

Board Meeting Attendance and Primary Areas of Responsibility

The table below lists all Directors, their record of attendance at board meetings and any specific areas of responsibility in 2025.

Name	Board Meeting Attendance	Governance & Compliance	Finance	Clinical Advisor	Voice of the Client	Fundraising Marketing & Comm's
Aidan Horgan	6 of 6					X
Susie Markey	5 of 6	X	X			
Elizabeth Jenkins	5 of 6			X		
Seamus Hayes	4 of 6				X	
Aidan Walsh	4 of 6		X			
Miriam Hunt	6 of 6					X

In addition to the above Board meetings, SharingPoint's AGM was held in person on 21st July 2025. The AGM was well attended, and we were delighted to meet face-to-face with members on the night.

Policies and Procedures for Inducting New Board Members

All new Board members are provided with a 'Board Induction Pack' when they become a SharingPoint Board member. This contains all the information and documentation that a Board member requires including the following:

- Induction of New Board Members (Overview Document),
- Handbook for Board of Directors,
- Board-member Code of Conduct,
- Roles and Responsibilities of Board members (role descriptors),
- Schedule of matters reserved for the Board,
- Legal responsibilities of Board members. E.g. Charities Regulator guidance relating to the role of the Chairperson and Secretary of a charity,
- Latest annual report and accounts,
- Copies of minutes from the last 3 Board meetings,
- SharingPoint Governing Documents,
- Current strategic plan, and
- Key policies.

The CEO schedules an Induction Meeting with each new Board member at which a sub-set of information customised for each new member is discussed.

Organisational Structure and How Decisions are Made

SharingPoint's operations are based in Dublin. Prior to 2024, SharingPoint was headed by a single Chief Executive Officer (CEO) / Clinical Director. In 2024, in line with the charity's succession plan, this role was split into two distinct roles, that of the CEO and Clinical Director. The CEO reports directly to the Board through the Chairperson. The Clinical Director reports to the CEO. By the end of 2025, this operating structure was fully embedded and working well. The CEO and Clinical Director are supported by two additional permanent part-time staff members. All other staff members i.e. our voluntary facilitators report to the Clinical Director.

The following decisions are reserved for the Board to make and approve:

- Changes to SharingPoint's mission, vision, and governing documents,
- SharingPoint's strategic plan and annual operating budgets,
- Appointment/removal and remuneration of the CEO,
- Appointment/removal of Auditors,
- Annual audited accounts,
- SharingPoint's reserves policy,
- Approval of budgeted expenditure on a single item over €1000,
- Approval of non-budgeted expenditure on a single item over €500,
- Approval of multi-annual service contracts provided for in the annual budget, where the total value of the contract is greater than €2000,
- Approval of investment decisions, where the sum involved is in excess of €5000,
- New/additional permanent staff posts that increase the organisation's headcount,
- Employment contracts for management grade and above,
- Establishment of subcommittees of the Board and setting the terms of reference of committees
- Appointment/removal of subgroup chairs and members.

Certain duties and responsibilities are delegated from the Board to the CEO and/or Clinical Director and through the CEO and/or Clinical Director to other SharingPoint staff members. This includes implementation of the strategic plan; leading and managing SharingPoint staff, recruiting and training new facilitators and staff, programmes, projects, finances, pricing, marketing and communications and all other administrative activities to ensure the successful achievement of SharingPoint's ongoing mission, vision, and strategies in accordance with our agreed values and beliefs.

SharingPoint Management Team

	**Padraig Langan (CEO)** is the co-founder and Chief Executive of SharingPoint and has over 36 years continuous experience in working with people affected by addiction, mainly through group work. He has been with SharingPoint since its foundation in 2002. He facilitated various addiction recovery groups in the Rutland Centre for the previous 12 years. Padraig is an accredited member, past board member and previous Chairman of the Addiction Counsellors of Ireland. He holds a distinction in his degree in Addiction Studies. Up to 2008, prior to taking up the position as full-time CEO of SharingPoint, Padraig worked as a senior Human Resource professional in Bank of Ireland in a career spanning twenty-two years.

	**Robert Mooney (Clinical Director)** has been working in the addiction and homelessness sector for over 16 years. He has been with SharingPoint full-time since 2016 facilitating groups and providing 1-1 counselling since then. He has a Diploma in Community Drug and Alcohol Work (NFQ Level 7), an BSc (Hons) Degree in Integrative Counselling and Psychotherapy (QQI level 8) and a Diploma in professional supervision. He is an accredited therapist with IACP and an accredited supervisor with ACI. Robert was promoted to Clinical Director of SharingPoint in 2024.

SharingPoint Board of Directors

Aidan Horgan (Chairperson) joined the SharingPoint Board in June 2019. Aidan has held a number of Senior Manager and Executive roles within 34 years of experience in the financial services industry. His roles included Head of Life Operations within Bank of Ireland Life and Operations Director for the Capita Group responsible for the Zurich International Business. Aidan brings extensive stakeholder, project and operations management experience to the Board.

Miriam Hunt (Company Secretary) joined the SharingPoint Board in January 2024. Miriam has worked with the Central Remedial Clinic (CRC) Fundraising Team as Strategic Giving Lead since April 2023. With a proven track record in community events & individual coordination, Miriam excels in designing & managing successful fundraising campaigns while enhancing stakeholder engagement. Miriam holds a BA in Visual & Critical Studies and an MA in Arts Management & Cultural Policy. Miriam took on the role of Company Secretary in November 2025.

Susie Markey (Treasurer Aug to Dec 2025) is a compliance professional working in the financial services industry. During her career she has also held a number of operations management and project management positions. She has extensive experience in overseeing internal operating controls, processes and practices and holds a professional designation awarded by the Association of Compliance Officers in Ireland. Susie joined the SharingPoint Board in 2017 and held the role of Company Secretary from 2023 to Oct 2025.

Aidan Walsh (Treasurer Jan to Jul 2025) Aidan joined the SharingPoint Board in July 2023. A Fellow of the Irish & British Computer Society and a Chartered IT Professional, Aidan has over 36 years experience working in various IT management and consultancy roles across public and private organisations in Ireland, the UK and internationally. Aidan previously supported Brother Kevin Crowley and the great work of the Capuchin Day Care Centre for the homeless. Aidan resigned from the Board in July 2025.

Seamus Hayes is a community support assistant in the disability sector and has spent the last 18 years working in social care supporting clients to reach their full potential. He has been associated with SharingPoint for the past 8 years and describes it as a life changing experience. Seamus takes on the role of 'Voice of the Client' on the SharingPoint Board.

Elizabeth Jenkins M.I.A.C.P. M.G.W.I.I. works in private practice as an Integrative Counsellor Psychotherapist & Supervisor. Elizabeth has over 26 years' experience working with groups creating, facilitating and delivering courses on many levels of personal development, self-esteem and inner child. In recent years Elizabeth's main body of work has been working with survivors of historical physical emotional and sexual abuse.

Important Events Since Year End

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

Plans for Future Periods

The Board reviews progress against our strategy, as a matter of course, at meetings of the Board. Work is ongoing in relation to delivering SharingPoint's 5-year strategic plan (2024 – 2029).

Why we do what we do

Our clients are our reason why we do what we do. The below testimonials were kindly provided by a selection of SharingPoint's existing clients. We thank them for their ongoing support and patience throughout what can only be described as a difficult and challenging year. But mostly, we admire them for their resilience and courage in the face of adversity.

I knew I wasn't coping well. I thought to myself 'This can't be right, there must be a better way of doing this life thing...' it was terrifying. Now, I have awareness. I know now that in dysfunctional families, kids either act in or act out. I acted in, striving not to cause any trouble, to be perfect, terrified of criticism or rejection, which I got all the time anyway. Now I think I'm like a different person, closer to the real me. I can't express how grateful I am that I found SharingPoint, who accepted me for who I am; and that I had the courage to keep going. It takes courage, believe me.

Mary

SharingPoint was able to bring me to a place in myself I had never been able to reach and for the first time in my life I felt safe enough to trust. I realised the perception of myself had been for many years tremendously distorted. I was terrified of love and set conditions on anyone who tried to get close to me. Thankfully the group helped me to understand that for the first time in my life I was doing something for me. I have two amazing beautiful loving children that with the care and support of SharingPoint I'm now able to demonstrate openness, honesty and vulnerability with them and have meaningful connections to other people in my life. I fully recommend SharingPoint. it's an exceptional life changing service and a place I call my home.

Anonymous

Gratitude

We are extremely grateful and indebted to all our long-standing supporters and donors who continue to support SharingPoint each year. Their ongoing commitment is critical in enabling us to deliver our services and to support clients who would otherwise be unable to access the help they need. In particular, we would like to acknowledge the continued support of our corporate donors, including those who have committed to multi-year funding arrangements, which provide an increasingly important source of financial stability for the organisation.

We would also like to thank all those who fundraised on behalf of SharingPoint during 2025. Fundraising activity increased significantly during the year, reflecting the growing engagement and support from our wider community. Our Camino Walk continued to be a central part of our fundraising and community engagement activities. The 2025 walk saw 22 participants, with positive feedback and continued high levels of engagement from those involved. The commitment shown by all participants is deeply appreciated. We are also grateful to those who supported our seasonal fundraising initiatives, including the "12 Dips of Christmas", which continues to be an important contributor to both fundraising income and community awareness.

As always, we are extremely grateful for the dedication and professionalism of our staff and voluntary facilitators, without whom we would not be able to provide such a high quality of service. Throughout 2025, their continued commitment supported the expansion of services into new regions and the delivery of increased levels of support to clients. We would also like to thank all Board members for their continued stewardship and governance of SharingPoint during a period of growth and transition, including planning for future leadership and strengthening the organisation's governance framework.

Finally, we would like to thank our clients. past and present, for their continued trust, commitment and courage. Their willingness to engage in the process of recovery and personal development is at the heart of everything that SharingPoint does, and it is their journey that continues to inspire and shape our work.

Signed on behalf of the Board.

Aidan Horgan	**Susie Markey**
Director (Chairperson)	**Director**
5th July 2026	**5th July 2026**

INDEPENDENT AUDITOR'S REPORT

Report on the audit of the financial statements of SharingPoint Company Limited By Guarantee

Opinion

We have audited the financial statements of SharingPoint Company Limited By Guarantee ('the company') for the year ended 31 December 2025 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including a 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".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

Report on the audit of the financial statements of SharingPoint Company Limited By Guarantee

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

John O'Sullivan
for and on behalf of
JP O'Sullivan & Co Accountants Limited
Chartered Accountants and Registered Auditors
2-4 Merville Road
Stillorgan
Co. Dublin

5th July 2026

INCOME STATEMENT
for the year ended 31 December 2025

	2025	2024
	€	€
Income		
Fee income	**135,398**	135,365
Fundraising events	**43,454**	16,083
Individual donations (including income tax rebates)	**23,887**	46,912
Corporate donations	**28,000**	11,500
Public funding	**7,340**	-
Sundry Income	**5,263**	-
	243,342	209,860
Operating expenditure		
Wages and salaries	**135,299**	130,717
Social welfare costs	**14,861**	14,279
Staff pension contributions	**2,400**	2,400
Supervision	**16,498**	12,468
Courses and education	**4,950**	4,949
Client support	**114**	1,434
Fundraising	**28,899**	788
Premises hire	**18,040**	16,276
Repairs, renewals & maintenance	**-**	25
Insurance	**1,188**	1,188
Light and heat	**2,320**	2,109
Printing, postage and stationery	**425**	1,046
Telephone	**840**	830
Computer costs	**156**	1,251
Travel and subsistence	**8,477**	7,566
Bank charges	**954**	1,040
Staff welfare	**7,767**	7,690
General expenses	**5,347**	566
Subscriptions	**1,985**	1,328
Auditor's remuneration	**2,491**	2,480
Depreciation of office furniture	**1,396**	1,599
Depreciation of website development	**999**	999
	255,406	213,028
(Deficit) for the year	**(12,064)**	(3,168)

There were no gains and losses other than those recognised in the income statement above. The results for the current and prior year are from continuing activities.

Approved by the Board on 5th July 2026 and signed on its behalf by:

Aidan Horgan
Director (Chairperson)

Susie Markey
Director

STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	**3,000**	5,395
Current Assets			
Receivables	7	**6,617**	13,115
Cash and cash equivalents		**15,647**	18,574
		22,264	31,689
Payables: Amounts falling due within one year	8	**(6,074)**	(5,830)
Net Current Assets		**16,190**	25,859
Total Assets less Current Liabilities		**19,190**	31,254
Reserves			
Income statement		**19,190**	31,254
Members Funds		**19,190**	31,254

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 5th July 2026 and signed on its behalf by:

Aidan Horgan
Director (Chairperson)

Susie Markey
Director

STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

			Retained Surplus	Total
			€	€
At 1 January 2023			34,422	34,422
Surplus for the year			(3,168)	(3,168)
At 31 December 2024			31,254	31,254
Deficit for the year			(12,064)	(12,064)
At 31 December 2025	**19,190**	**19,190**	**29,879**	**46,659**

STATEMENT OF CASH FLOWS
as at 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
(Deficit) for the year		**(12,064)**	(3,168)
Adjustments for:			
Depreciation		**2,395**	2,598
		(9,669)	(570)
Movements in working capital:			
Movement in receivables		**6,498**	(5,316)
Movement in payables		**244**	(514)
		6,742	(5,830)
Cash outflow from operations		**(2,927)**	(6,400)
Net (decrease) in cash and cash equivalents		**(2,927)**	(6,400)
Cash and cash equivalents at beginning of financial year		**18,574**	24,974
Cash and cash equivalents at end of financial year	12	**15,647**	18,574

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

1. GENERAL INFORMATION

SharingPoint Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. 90 Leinster Road, Rathmines, Dublin D06 F3P4, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

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

Statement of compliance
The financial statements of the company for the year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Income
Income consists of client contributions and donations from the public. Income and expenses are taken into account when they become receivable or due.

Property, plant and equipment and depreciation
Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	33% Straight line
Website	-	12.5% Straight line

The carrying values of (in)tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables
Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other payables
Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Grant income
Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received, and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the income statement over the term of the grant. Grants towards revenue expenditure are realised to the income statement as the related expenditure is incurred.

Taxation
The company is a non-profit entity and is exempt from tax.

Website
Website is valued at cost less accumulated amortisation.

3. OPERATING DEFICIT

	2025	2024
	€	€
Operating surplus is stated after charging:		
Auditors' remuneration	**2,491**	2,480
Fundraising	**28,899**	2,154

4. EMPLOYEES

The average monthly number of employees, including directors, during the year was as follows:

	2025	2024
	Number	Number
Management	**1**	1
Co-ordinators	**2**	2
	3	3

5. INTANGIBLE FIXED ASSETS

	Website
	€
Cost	
At 31 December 2024	15,207
At 31 December 2025	**15,207**
Depreciation	
At 31 December 2024	11,208
Charge for the year	999
At 31 December 2025	**12,207**
Carrying amount	
At 31 December 2024	3,999
At 31 December 2025	**3,000**

6. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2024	13,205	13,205
At 31 December 2025	**13,205**	**13,205**
Depreciation		
At 31 December 2024	11,809	11,809
Charge for the year	1,396	1,396
At 31 December 2025	**13,205**	**13,205**
Carrying amount		
At 31 December 2024	1,396	1,396
At 31 December 2025	-	-

7. RECEIVABLES

	2025 €	2024 €
Accrued income	**6,617**	13,115

8. PAYABLES

Amounts falling due within one year

	2025 €	2024 €
Taxation	**3,344**	3,100
Other creditors	**250**	250
Deferred grant income (note 9)	-	-
Accruals	**2,480**	2,480
	6,074	5,830

9. STAFF COSTS

The average number of employees during the current and prior year was:

	2025	2024
	€	€
Number of employees	**3**	3

Staff costs comprise:	2025	2024
	€	€
Wages and salaries	**135,299**	130,717
Employers' PRSI	**14,861**	14,279
Pension contributions	**2,400**	2,400
Life & Income Protection	**2,648**	2,964
Health insurance	**4,070**	3,360
Vouchers	**1,050**	-
	155,086	155,086

During the current year two employees earned remuneration in excess of €50,000.

	2025	2024
	€	€
Number of employees earning between €50,000 - €80,000 was	**2**	**2**

The Chief Executive Officer was the highest earning employee, and the remuneration was as follows:

	2024	2023
	€	€
Salary	**54,625**	58,000
Life & Income Protection	**2,861**	3,379
Health insurance	**3,102**	3,070
	60,588	64,449

10. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2025.

11. IMPORTANT EVENTS SINCE YEAR END

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

12. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	**15,647**	18,574

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on **5th July 2026.**