

Registered number: 381117  
Charity number: 20055325  
CHY number: 15772

MISEAN CARA  
(A company limited by guarantee)

DIRECTORS REPORT and FINANCIAL STATEMENTS

For the year ended 31 DECEMBER 2025

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REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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<b>Directors</b>	Mr Philip O'Brien (Chairperson) Mr. Kevin Carroll (Retired 25 <sup>th</sup> June 2025) Ms. Elizabeth Bolger (Vice-Chairperson) Sr. Josephine McCarthy PVBM (Retired 25 <sup>th</sup> June 2025) Mr. Charles Lamson (Resigned 10 <sup>th</sup> December 2025) Sr. Franca Onyibor MSHR Mr. William Carlos (Appointed 25 <sup>th</sup> June 2025) Fr. Seamus O' Neill SPS Rev. John Parkin Ms. Eileen Hoffler Mr. Aidan Eames Ms. Tina Campbell
<b>Company registered number</b>	381117
<b>Charity registered number</b>	20055325
<b>Charity tax exemption number</b>	CHY 15772
<b>Registered office</b>	4 <sup>th</sup> Floor Callaghan House 13-16 Dame Street Dublin 2
<b>Company secretary</b>	L&P Trustee Services Cantor Fitzgerald House 23 St. Stephens Green Dublin 2
<b>Chief executive officer</b>	Mr. John Moffett
<b>Independent Auditors</b>	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co Louth
<b>Bankers</b>	Bank of Ireland Terenure Dublin 6
<b>Solicitors</b>	Byrne Wallace 88 Harcourt Street Saint Kevin's Dublin 2

REFERENCE AND ADMINISTRATIVE DETAILS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2025

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<b>Financial Oversight, Risk and Audit Committee</b>	Fr. Seamus O’Neill SPS, Chairperson Mr. Charles Lamson, Vice-Chairperson (Resigned 20 <sup>th</sup> November 2025) Mr. John Gavigan Mr. Paolo Camisassa Ms. Vanessa Duffy Mr. William Carlos (Appointed 16 <sup>th</sup> July 2025)
<b>Governance Committee</b>	Mr. Aidan Eames, Chairperson Sr. Josephine McCarthy PVBM, Vice-Chairperson (Retired 25 <sup>th</sup> June 2025) Prof. Gerry Whyte Ms. Elizabeth Bolger Mr. Kevin Carroll (Retired 25 <sup>th</sup> June 2025) Mr. Edward Keane Mr. Philip O’Brien (Appointed 16 <sup>th</sup> July 2025)
<b>Programmes Oversight Committee</b>	Rev. John Parkin, Chairperson Mr. Donal Murray Ms. Eileen Hoffler, Vice-Chairperson Ms. Kathleen Fahey Ms. Finola Finnan Rev. Sahr Yambasu
<b>Safeguarding Committee</b>	Ms. Tina Campbell, Chairperson Ms. Sandra Neville Sr. Josephine McCarthy PVBM (Retired 25 <sup>th</sup> June 2025) Br. Placido Kaburu, Patrician Brothers Ms. Bernadete Cassidy Ms. Eileen Hoffler (Appointed 10 <sup>th</sup> December 2025)
<b>Fundraising Committee</b>	Mr. Charles Lamson, Chairperson Mr. Philip O’Brien, Vice-Chairperson Mr. Séamus O’Conghaile Rev. John Parkin (Appointed 10 <sup>th</sup> December 2025)
<b>Remuneration Committee</b>	Ms. Elizabeth Bolger, Chairperson Mr. Aidan Eames Fr. Séamus O’Neill

REFERENCE AND ADMINISTRATIVE DETAILS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**Misean Cara Member Organisations: 2025**

Augustinian Fathers  
Capuchin Order  
Carmelites (OCD)  
Church Mission Society Ireland  
Cistercians  
Congregation of the Holy Spirit (Spiritans)  
Congregation of the Passion  
Congregation of the Most Holy Redeemer (Redemptorists)  
Congregation of the Sisters of Mercy  
Daughters of Charity of Saint Vincent de Paul  
Daughters of Mary and Joseph  
Daughters of the Holy Spirit  
De La Salle Brothers  
Edmund Rice Development  
Faithful Companions of Jesus  
Franciscan Brothers  
Franciscan Missionaries of Mary  
Franciscan Missionaries of Saint Joseph  
Franciscan Missionaries of the Divine Motherhood  
Franciscan Missionary Sisters for Africa  
Franciscan Missionary Union  
Franciscan Sisters of the Immaculate Conception  
Good Shepherd Sisters  
Holy Faith Sisters  
Holy Family Sisters of Bordeaux  
Institute of the Blessed Virgin Mary (Loreto)  
Irish Jesuits International  
Irish Ursuline Union  
La Sainte Union  
Little Company of Mary  
Little Sisters of the Assumption  
Marist Brothers  
Marist Fathers  
Marist Sisters  
Medical Missionaries of Mary  
Mill Hill Missionaries  
Missionaries of Africa  
Missionaries of the Sacred Heart  
Missionary Oblates of Mary Immaculate  
Missionary Sisters of Saint Columban (International)  
Missionary Sisters of the Assumption  
Missionary Sisters of the Holy Rosary  
Missionary Sisters Servants of the Holy Spirit  
Missionary Society of Saint Columban (Columban Fathers)

REFERENCE AND ADMINISTRATIVE DETAILS (Continued)  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**Misean Cara Member Organisations: 2025 (Continued)**

Notre Dame des Missions  
Order of Carmelites  
Patrician Brothers  
Poor Servants of the Mother of God  
Presbyterian Church in Ireland  
Presentation Brothers  
Presentation Sisters of the Blessed Virgin Mary  
Religious of Jesus and Mary  
Religious of the Sacred Heart of Mary  
Religious Sisters of Charity (RSC)  
Rosminian Fathers  
Saint Patrick's Missionary Society  
Salesians of Don Bosco Ireland  
Salesian Sisters  
Servites  
Sisters of Charity of Our Lady of the Incarnate Word  
Sisters of Our Lady of Sion  
Sisters of Our Lady of the Apostles  
Sisters of Saint Clare  
Sisters of Saint Joseph of Chambery  
Sisters of Saint Joseph of Cluny  
Sisters of Saint Louis  
Sisters of the Cross and Passion  
Sisters of the Holy Cross  
Sisters of the Infant Jesus  
Sisters of the Sacred Hearts of Jesus and Mary (Chigwell)  
Society of African Missions  
Society of the Divine Saviour  
Society of the Divine Word  
Society of the Sacred Heart  
The Congregation of Dominican Sisters  
The Congregation of the Mission (Vincentian Fathers)  
Viatores Christi

## 2025 Director's Report

The Directors of Misean Cara present their annual report and audited financial statements for the period 1 January to 31 December 2025.

### A. Strategic Developments in 2025

#### **Overview**

Established in 2004, Misean Cara is an Irish non-governmental organisation supporting the overseas development work of Irish missionaries. Collectively, Misean Cara's 77 members work in over 50 countries and are part of a much bigger global missionary network that extends across the world with an extensive reach in Africa, Asia and Latin America.

In 2025, Misean Cara provided funding and support to 345<sup>1</sup> projects through its funding mechanisms in the areas of climate smart livelihoods and decent work, quality education, better health, human rights and emergency response, striving to uphold the rights and human dignity of all, especially the furthest behind., implemented by 52 members in 40 countries. Please refer to the Principal Objectives and Activities section below for details of the life-changing work of Misean Cara members

In addition to providing funding and accompaniment to members and their projects around the world, Misean Cara continued to advance its Grant Management System (GMS) transition project, with the associated IT development project completed at the end of December 2025. A further 10 members were awarded contracts for Member Managed Grants (MMG). Informed by insights provided by Organisational Capacity Assessments (OCA) of members transitioning to MMGs, Misean Cara continued to strengthen the capacities of member organisations, and continued to nurture productive relationships with new donors.

#### **Strategic Review with Irish Aid**

During the year, Misean Cara engaged in a strategic review process with our main funding partner, Irish Aid. Facilitated by an independent consultant, the joint review resulted in a shared understanding of the legacy of missionary work (past, present and future). The exercise produced a conceptual framework for the longer-term evolution of the partnership. Including the strategic, operational and financial dimensions of Misean Cara in its scope, the review will also inform Misean Cara's strategic planning in 2026.

#### **Completion of Grant Management System Redesign**

A major strategic focus for Misean Cara in 2025 was the continued rollout of the organisation's new Grant Management System (GMS), which was agreed in 2023 following a year of consultation with the Misean Cara membership, board and Irish Aid. The new system facilitates the management of three development funding mechanisms; (1) Project based Funding (PBF), (2) Member Managed Grants (MMGs), which provide a block grant of funding to members for a portfolio of projects through one proposal and (3) the introduction of Programme Framework Funding, which continued to progress in 2025.

As of 31 December 2025, a total of 19 members had completed Organisational Capacity Assessments<sup>2</sup> and transitioned to the MMG funding mechanism (Waves 1 and 2), with a further 12 transitioning in 2026 (Wave 3) and a further 7 intending to transition in 2027 (Wave 4). The 10 contracts awarded to members in Wave 2 in 2025 covers 78 project teams across 22 countries, with the total amount of approved funding over the three years (2025-2027) being €12,715,129.

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<sup>1</sup> 173 Project Based Funding; and 172 Project Summaries across 19 Member Managed Grants

<sup>2</sup> Eligibility to enter the MMG is determined by an Organisational Capacity Assessment (OCA), in which an external reviewer assesses members against key requirements across four areas (structure and oversight; financial control; development practice; and safeguarding).

Following workshops with the initial wave of 9 members who transitioned to MMG funding in 2024 on the report submission process and the development of detailed appraisal guidance for staff, the first round of Year 1 reports was submitted and reviewed in Q3, enabling the release of second tranche (35%) payments for Year 2 of the MMG. By October 2025, all 12 members in the third wave of transition to the MMG mechanism had their Organisational Capacity Assessment Plan of Action approved by Miseen Cara, with their MMG proposals due to be submitted by 30 January 2026.

Across 2025, several anticipated benefits of the GMS transition project were realised. These included reduced administrative churn due to three-year funding contracts, allowing swifter contracting and fund transfers, and reduced proposal numbers (reduced by 65% compared to 2023 before the GMS transition project began). The considerable investment in further developing *MissionLinks* to accommodate the MMG funding mechanism has provided heightened ability to conduct wider analysis across members, countries, sectors, results and lessons learned, with in-built validations strengthening data quality. Organisational Capacity Assessments and MMG Proposals have continued to provide deeper understanding of the profile and capacity, and strategic development focus, of members respectively, informing Miseen Cara's Capacity Strengthening offerings. Members also have greater funding security under three-year contracts, and reported strengthened capacities, systems and policies resulting from participation in Organisational Capacity Assessments and follow-up Plans of Action, while holding greater decision-making power closer to the point of intervention.

### ***Services to Members***

Through an accompaniment approach aimed at strengthening capacity, Miseen Cara continued to provide a range of training, mentoring and support services to member organisations. Services included the production of new learning resources in the sectors of education and climate resilient livelihoods and updating existing programme cycle management guidance to take account of changes in the grant management system. Recommendations arising from member Organisational Capacity assessments provided useful information to focus learning resources on members' organisational needs including development of guidance on risk management, partner assessment, procurement and complaint mechanisms. Training and mentorship were delivered through workshops in Ireland and overseas, online seminars and individualised tailored support to member organisations and their project teams, the latter largely through regionally contracted Development Mentors.

To ensure our services and support to members remains relevant, periodically Miseen Cara conducts a Visioning Exercise to assess trends within our membership relating to external contexts in which they are operating, internal staffing and capacity and strategic changes in the development challenges that they are addressing. Developing a vision for members' future operations enables Miseen Cara to identify opportunities and threats and plan Miseen Cara's continued added value to our members including setting out options for the strategic direction along with any policy or structural changes that may be required to ensure support is aligned with members' needs. A report outlining different future scenarios and related considerations to inform strategic planning was finalised in September, which will help inform the development of the 2027-2031 Strategy during 2026.

Miseen Cara maintained its focus on Safeguarding standards through a series of online safeguarding webinars accessible to all members, and in-country workshops for 50 members' and their project teams in Uganda, Zambia and Kenya in September. The safeguarding focus in 2025 aligned with our Children with Disabilities programme to explore and promote safeguarding and protection of persons with disabilities in institutional and community settings.

## **B. Nurturing our Team and Culture**

Miseen Cara is committed to advancing a culture that reflects the organisation's values, prioritises wellbeing and encourages continuous improvement.

Each year Miseen Cara conducts a staff survey to strengthen the understanding of how staff are engaged in their work and the organisation's performance in relation to staff engagement in the workplace. An anonymised report is generated by an external partner from an online survey tool which examines four domains across the two categories of employee

engagement and drivers of engagement. Results, comparable against other organisations in the Irish community, voluntary and charitable sector are presented to staff for discussion and drawn upon for planning. Survey results in 2025 indicated Misean Cara exceeding the benchmarked score for overall employee engagement, and team relationships.

Staff retention remained high during the year, two fixed term contracts reached completion and were not replaced. One member of staff resigned to take up employment overseas and one member of staff retired, both were replaced through open external recruitment exercises.

During 2025, staff training took a collective approach to explore contextual changes within the aid sector, we enrolled 11 staff from our project, learning, donor engagement and communications teams on the Justice Based Approach (JBA) course offered by United edge to explore the rapidly changing development context, current development theory and approaches. The 6-week JBA course facilitated engagement with development practitioners globally enabling the team to critically assess and debate current development approaches with respect to the Missionary Approach to Development and distil learning to advance the mission of Misean Cara.

## C. Funding Diversification

### ***Engaging with new potential donors***

Throughout 2025 Misean Cara made concerted efforts to map potential values-aligned prospective donors, design strategies to engage with them and develop strong proposals to submit for support. During the year 17 donors were approached with proposals, 14 of which were completely new to Misean Cara. Overall, 19 members were involved in developing these funding applications, of which 8 applications have been health-sector related, 8 focused on education, and one on the WaSH sector. The country from which the most applications originated was Nigeria, with four proposals developed, followed by three from Ghana, and two each from South Africa, Tanzania and Kenya. Applications from Cambodia, Cameroon, Ethiopia and India were also submitted to donors.

Misean Cara secured commitments to funding from two new donors late in 2025; these were the Michael Guinee Foundation (€100,000 for a project focused on safe births for all implemented by the Medical Missionaries of Mary in Nigeria) and NuSkin Force for Good Foundation (€10,000 for LaValla School for Children with Disabilities in Cambodia, supported by the Marist Brothers).

In a new approach for Misean Cara and members, Misean Cara coordinated the development and submission of a large-scale proposal to the Takeda Pharmaceuticals Global CSR Programme; Misean Cara took the lead in crafting the application, supported by contributions from 14 members across 4 countries (Nigeria, Ghana, Kenya and Tanzania). The proposed project would update the solar capacity of 59 health facilities, supporting climate resilient health infrastructure in 4 countries in sub-Saharan Africa. The application requested €6,850,070 over 4 years. The announcement regarding shortlisted applications will be released in early 2026.

### ***Maintaining funding diversity***

In 2025 Misean Cara received €330,776 from existing (non-Irish Aid) donors for programmes which included GHR Foundation's support for our Children with Disabilities Programme, a multi-country, multi-congregational initiative. ESB Electric Aid provided funding towards the Safe Birth 4 All (SB4A) campaign, a coalition working to end obstetric fistula. The Brigidine Sisters continued to support the SSHJM Inclusive Development Programme (IDP), in Northern Province, Zambia.

In addition, other donations were received totalling €13,233 in the year.

Misean Cara's membership contributions scheme provided the organisation with €245,397 in 2025.

## D. Structure, Governance and Management

### ***Constitution and objects***

Misean Cara is a company limited by guarantee, not having a share capital. It is a registered charity, the object of which is to provide for the relief of poverty and the advancement of human rights by accessing, securing and administering funds for poverty relief development projects and training personnel to carry out such projects to high standards in accordance with good development practice.

### ***Structure and Purpose***

Missionaries from Ireland, both religious and lay, have a long and inspiring tradition of working in developing countries. Misean Cara was set up in 2004 to distribute public funding amongst the 77 missionary and lay missionary organisations that make up its members, thus supporting their work in over 50 countries. It is governed by the Board of Directors. The Directors who held office in 2025 are listed on Page 1 of this report. The list of Misean Cara member organisations in 2025 is set out on Pages 3-4 of this report.

### ***The Board of Directors***

Membership of the Board of Directors is open to individuals who have the requisite competencies, including:

- An appropriate range of skills, experience and expertise in the governance of corporate entities.
- A good understanding of, and competence to deal with, current and emerging issues relating to Misean Cara's vision and mission; and
- An ability to effectively conduct oversight of the performance of Misean Cara's management and to exercise independent judgement.

Directors are also required

- To be independent of management.
- To be free of any significant business or other relationship that could be detrimental to the exercise of their duties at Misean Cara, i.e. to act personally and not as the representative of any group or organisation.

Directors are elected by the membership at the Annual General Meeting for a term of three years. To be eligible for election, a candidate must be nominated by a member organisation, indicate their willingness to serve and outline the skills and experience they would bring to the Board. The nomination and election procedure is set out in the organisation's Constitution. The CEO is not a Board member.

In the event of a Director retiring before the expiry of their tenure, a substitute may be co-opted by the Board in accordance with the Constitution who will then be eligible for election at the next AGM. Directors may serve up to two consecutive three-year terms. The Board Chairperson and Vice-Chairperson may serve no more than two consecutive two-year terms in those positions. Board renewal is based on skills, experience, knowledge and independence, supported by the recommendations of the Governance sub-committee.

The role of the Board of Directors is set to the organisation's strategic aims, to ensure that the necessary financial and human resources are in place, and to control oversight of management performance. It does this within a framework of prudent and effective controls which enables risk to be assessed and managed. The Board of Directors met on six occasions during 2025, which the attendance of individual Directors as shown in the following table.

MISEAN CARA  
(A company limited by guarantee)

Director	Number of Board Meetings		Notes
	Eligible to attend	Attended	
Philip O'Brien	6	6	Chairperson Appointed as Chair 25 <sup>th</sup> June 2025
Elizabeth Bolger	6	6	Vice-Chairperson
Rev. John Parkin	6	6	
Aidan Eames	6	6	
Sr. Franca Onyibor	6	5	
Tina Campbell	6	5	
Fr. Seamus O'Neill	6	5	
Charlie Lamson	6	5	Resigned 10 <sup>th</sup> December 2025
Eileen Hoffer	6	4	
William Carlos	4	4	Appointed 25 <sup>th</sup> June 2025
Kevin Carroll	2	2	Retired 25 <sup>th</sup> June 2025
Sr. Jo McCarthy	2	2	Retired 25 <sup>th</sup> June 2025

Table 1: Board meeting attendance, 2025

The board has delegated some of its specific functions to standing committees which undertake detailed oversight in accordance with agreed terms of reference set out in the governance manual. As of 31 December 2025, there were six sub-committees of the board.

**The Governance Committee** is responsible for overseeing that Miseen Cara has sufficient resources and the correct skills and expertise in place to achieve its specific objectives and mission, as well as managing risk, including reviewing the governance arrangements of the organisation, the nomination process for Directors, and for providing the Board with advice on matters related to human resources. The committee comprises four Directors and two external experts in governance and HR. Committee meetings are attended by the Company Secretary and the CEO. The Committee met on six occasions during 2025:

Committee Member	Number of Committee Meetings		Notes
	Eligible to attend	Attended	
Elizabeth Bolger (Director)	4	3	Chair of Committee
Aidan Eames (Director)	4	4	Vice-Chair of Committee
Prof. Gerry Whyte	4	4	
Edward Keane	4	4	
Philip O'Brien (Director)	4	3	
Kevin Carroll (Director)	2	1	Retired 25 <sup>th</sup> June 2025
Sr. Jo McCarthy (Director)	2	2	Retired 25 <sup>th</sup> June 2025

Table 2: Governance Committee meeting attendance, 2025

**The Remuneration Committee** was established by the Board in 2024 to assist the Board in fulfilling its oversight responsibilities in relation to remuneration matters. The Committee met once in 2025.

Committee Member	Number of Committee Meetings		Notes
	Eligible to attend	Attended	
Elizabeth Bolger (Director)	1	1	Chair of Committee
Aidan Eames (Director)	1	1	Vice-Chair of Committee
Fr. Seamus O'Neill (Director)	1	1	

Table 3: Remuneration Committee attendance, 2025

**The Financial Oversight, Risk and Audit Committee (FORAC)** is responsible for monitoring and assessing Miseen Cara’s financial position. It assists the Board in verification of expenditure, that funds are utilised and audited according to approved procedures, that financial risk is minimised, that investments are carefully managed, and that a complete and accurate record is kept of financial transactions. The committee meets at least four times per annum but may meet more often if an issue of importance arises upon which the Board requires advice. Committee meetings are attended by the Financial Controller, Financial Officer (Secretary to the Committee) and the CEO. The Committee met four times in 2025.

Director	Number of Committee Meetings		Notes
	Eligible to attend	Attended	
Fr. Seamus O’Neill (Director)	4	4	Chair of Committee
Charlie Lamson (Director)	4	4	Vice-Chair of Committee Resigned 20 <sup>th</sup> November 2025
John Gavigan	4	3	
Paolo Camisassa	4	2	
Vanessa Duffy	4	1	
William Carlos	4	3	Appointed 5 <sup>th</sup> March 2025

Table 4: FORAC attendance, 2025

**The Programmes Oversight Committee (POC)** reviews and provides advice on all matters relating to the programme of funding and other support to members including the funding mechanisms, capacity development, research, monitoring and evaluation. At year end, the Committee was comprised of two Directors and four external individuals with relevant expertise. Committee meetings are attended by the Project Funding Manager, Learning and Development Manager and Senior Projects Officer (Secretary to the Committee). The Committee met three times in 2025.

Director	Number of Committee Meetings		Notes
	Eligible to attend	Attended	
Rev. John Parkin (Director)	3	3	Chair of Committee
Eileen Hoffler (Director)	3	3	Vice-Chair of Committee
Kathleen Fahey	3	3	
Finola Finan	3	3	
Rev. Sahr Yambasu	3	3	Appointed 30 <sup>th</sup> April 2025
Donal Murray	3	1	

Table 5: Programmes Oversight Committee attendance, 2025

The **Safeguarding Committee** is responsible for overseeing and ensuring that Miseen Cara has adequate policies in place for Safeguarding and the prevention of sexual exploitation, abuse and harassment. These responsibilities include the oversight of the development and implementation of the Safeguarding Policy in line with good development practice and regulatory requirements, advising the CEO and Safeguarding Advisor on emerging best practice. The Committee currently comprises one Miseen Cara director and three external experts, one of which previously was a Miseen Cara Director. Recruitment of further committee members and the appointment of a Vice-chair is underway. The Committee met on three occasions in 2025.

Director	Number of Board Meetings		Notes
	Eligible to attend	Attended	
Tina Campbell (Director)	3	3	Chair of Committee
Sandra Neville	3	3	
Bernadette Casey	3	3	
Br Placido Kaburu	3	3	
Sr. Josephine McCarthy (Director)	2	1	Retired 25 <sup>th</sup> June 2025
Eileen Hoffler (Director)	0	0	Appointed 10 <sup>th</sup> December 2025

Table 6: Safeguarding Committee attendance, 2025

**The Fundraising Committee** oversees and supports the strategy to diversify and increase funding and advises on the sources of prospective donations and fundraising activities within Miseen Cara. There are three members of the Committee, including two Board members and one external expert. The Committee met three times in 2025. Committee meetings are attended by the Donor Engagement Manager, and the Communications and Marketing Officer.

Director	Number of Board Meetings		Notes
	Eligible to attend	Attended	
Charlie Lamson (Director)	3	3	Chair of Committee
Philip O'Brien (Director)	3	3	Vice -chair of Committee
Seamus O'Conghaile	3	3	
Rev. John Parkin (Director)	0	0	Appointed 10 <sup>th</sup> December 2025

*Table 7: Fundraising Committee attendance, 2025*

Each of these committees reports regularly on its delegated activities to meetings of the Board of Directors. This structure provides for effective oversight and increased efficiency at Board level. The inclusion of external individuals with relevant skills and expertise on each of these committees ensures that quality advice and guidance are available to the Board for prudent decision making.

***Policies for inducting and training new Board members***

In line with the Governance Handbook, Directors are appointed pursuant to formal letters of appointment detailing key terms and conditions and are required to sign a statement of acceptance of these. On appointment, Directors receive the necessary induction, training and ongoing support to discharge their duties and exercise their responsibilities to maximum effectiveness, facilitated by the Company Secretary.

***Decision-making and management***

A Governance Handbook sets out the division of responsibilities between the Board, sub-committees and management, and is aligned with the Governance Code for the Community, Voluntary and Charitable Sector. The Directors have appointed a Chief Executive Officer and have delegated operational decision-making powers to the CEO and the management team. The CEO provides a management report to the Directors at each meeting of the Board, setting out progress on the achievement of strategic objectives.

***Performance Management***

The CEO reports at each meeting of the Board on progress towards operational targets and their contribution towards Miseen Cara's Strategy, including grant management processes and systems, services provided to members, fundraising and communications. At team level, each departmental manager maintains a Performance Management and Development System with each staff member, jointly reviewed bi-annually, under which the progress of individual contributions towards operational targets in accordance with Job Descriptions and Miseen Cara's Strategy are identified, monitored and appraised.

***Directors' responsibilities in relation to the financial statements***

The Directors are responsible for preparing the annual report and the financial statements in accordance with the Irish Law and Financial Reporting standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council, as modified by the Charities SORP (FRS 102). Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

The Directors are responsible for keeping proper books of the account that disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the company and taking reasonable steps to for the prevention and detection of fraud and other irregularities.

### ***Compliance with Best Practice Guidelines***

Misean Cara adheres to the Charities Governance Code from the Charities Regulatory Authority and follows the relevant guidelines for the management of conflicts of interest. The organisation is fully committed to honouring the standards contained within the Charities Institute of Ireland's Fundraising Codes of Good Practice and is also covered by the CII Triple Lock Standard.

Company secretarial services are provided by L&P Trustee Services, who were re-appointed for three years following a competitive tender process in July 2024.

Misean Cara's reports (including Directors' Report, Financial Statement and Annual Report) are submitted annually to the Good Governance Awards Committee operated by the Carmichael Institute. The Committee provides detailed feedback across five criteria (transparency; governance; strategy, performance and impact; financial information; and reader experience). This appraisal helps Misean Cara to further ensure standards are maintained while identifying areas for improvement. Several recommendations from the Awards Committee have been incorporated into Misean Cara's annual reporting for 2025.

### ***Risk Management***

Organisational risk was reviewed regularly at board meetings with the CEO providing updates on critical actions and any material risks that emerged. A full review of the risk register will be undertaken in the first quarter of 2026.

### ***Security Management***

Misean Cara staff who travel overseas as part of their work are required to undergo personal security awareness training once every three years. A firm of security consultants, all of whom have served overseas with the Irish Defence Forces, is engaged to deliver the training. In 2025, six staff members attended a one-day course. Misean Cara has also contracted a security expert to provide country-specific security briefings in advance of all staff travel. In addition, this consultant runs an annual exercise with the Crisis Management Team and carries out an annual review of the organisational Staff Safety & Security Policy.

### ***Human Resources***

The turnover rate in 2025 was consistent with the previous years at 18%. There were four leavers, two of whom had reached the end of their contract, one employee retired and another resigned. Both were replaced in 2025. The headcount at the end of the year was 22 (20 Full Time Equivalents and 2 Part Time).

### ***Networking with other organisations***

Misean Cara is a member of a number of organisations and networks including:

- Charities Institute of Ireland
- Coalition 2030
- Dóchas
- Irish Network for Education Worldwide
- Irish Global Health Network
- Irish Forum for International Agricultural Development
- My Legacy
- The Wheel
- Giving Ireland 2023

Membership of these networks gives Misean Cara access to accurate and timely information about trends in the sector as well as allowing it to share and network with like-minded and peer organisations and contribute to wider national and international development initiatives from a position of recognised expertise and experience. Misean Cara adheres to the Dóchas guide on Ethical Communications, the Charities Governance Code and the Irish Charities Tax Reform Group Guiding Principles for Fundraising.

### ***Safeguarding***

The organisational Safeguarding Policy and Procedures, and the Protection from Sexual Exploitation Abuse and Harassment (PSEAH) Policy were reviewed and updated in 2025 in line with current legislation and best practice. The Safeguarding Advisor travelled to Uganda, Zambia and Kenya in September, where she conducted project visits, facilitated a safeguarding workshop in Lusaka, and convened a safeguarding-specific meeting in Nairobi attended by 50 representatives from member organisations and their partners.

In 2025, Misen Cara received reports of and managed 7 safeguarding incidents, with specialist support and guidance provided to the members concerned. All reportable incidents in Misen Cara-funded projects were reported to Irish Aid. Misen Cara is satisfied that all the incidents were managed appropriately by the member in each case. The Safeguarding Advisor facilitated four online safeguarding webinars for members throughout 2025.

## **E. Principal Objectives and Activities**

### **1. Project Funding**

Misen Cara supports its members in their development and humanitarian work by raising, administering and distributing funds, as well as strengthening members capacity to deliver high quality impactful projects. In 2025, the organisation supported members work in 40 countries in the Global South, reaching over 1.13 million people. In alignment with Misen Cara's 2022-2026 Strategy, funding is provided to members under five strategic goals:

Goal 1: Uphold the right to climate resilient livelihoods and decent jobs

Goal 2: Uphold the right to quality education

Goal 3: Uphold the right to better health, clean water and sanitation

Goal 4: Uphold and advocate for human rights

Goal 5: Emergency Assistance

In addition, funding continued to be made available for the capacity strengthening of members to address identified gaps, improve organisational processes and development practices. In 2025, 25 Member Capacity Development grants were approved and distributed.

In 2025, Misen Cara operated two funding mechanisms, Member Managed Grants and Project-Based Funding, with different funding parameters, to address the five strategic goals. In addition, both MMG and PBF recipients could continue to avail of Member Capacity Development (MCD) grants to support capacity strengthening within member organisations with up to €15,000/year for single-year projects; and sudden-onset emergency response grants to support emergency interventions with up to €15,000, over a usual duration of three months.

Misen Cara's pilot Programme Framework funding entered its third year of implementation in June 2025. The Children with Disabilities Programme is funded by the GHR Foundation and initially builds on the work of five members in three countries in Africa. This funding is in addition to the two main funding mechanisms available to members.

### ***Member Managed Grants***

Member Managed Grants (MMGs) provide a block grant of funding to a member for a portfolio of projects through one proposal for three years. Each member entering the MMG is assigned a bandwidth of annual funding available for MMGs and can apply for MMG funding between the lower and upper ends of the assigned bandwidth. The introduction of the funding bandwidths provides each member with clarity on available funding, enable Misen Cara to budget on a multi-annual basis, and avoid disadvantaging members based on when they transition to MMG.

Bandwidths were assigned based on the anticipated availability of funding from Irish Aid and other donors between 2024-2027, a trend analysis of the member’s funding from Misean Cara over the period of 2017-2022, and how the member has managed Misean Cara funding to date.

Members entering the MMG mechanism, having successfully completed an Organisational Capacity Assessment, are guaranteed at least the level of annual funding at the lower end of the bandwidth, while decision on the actual funding approval is based on an appraisal of proposals submitted, and availability of funding.

**Project Based Funding**

Members opting not to avail of Member Managed Grants continue with Project Based Funding (PBF) and in 2025 could avail of the following funding mechanisms for up to three projects and up to a maximum of €100,000 in one year.

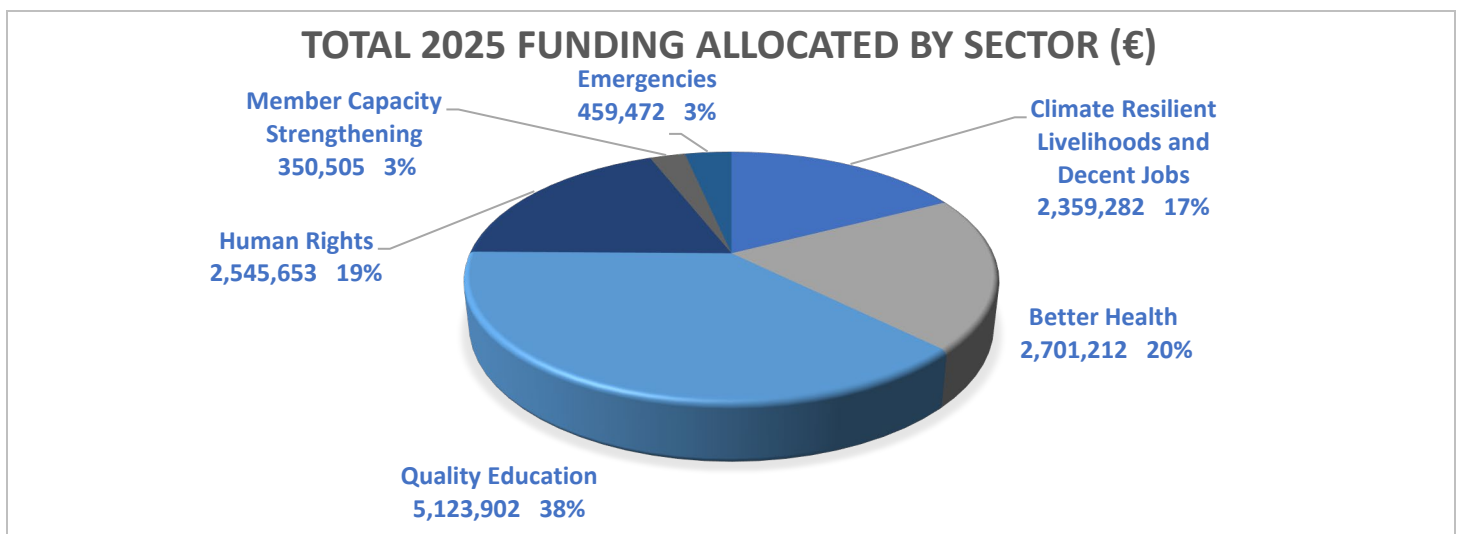
- Large Grants: to fund projects of one to three years, with up to €100,000/year
- Medium Grants: to fund projects of one to three years, with up to €45,000/year
- Small Grants: to fund single year projects up to €15,000 (minimum €5,000)

**F. Overview of Funding by sector**

**Overview of Total Misean Cara Funding by Funding Mechanism and Primary Sector in 2025 €**

Sector	Total Misean Cara funding (€)
Climate Resilient Livelihoods and Decent Jobs	2,359,282
Health	2,701,212
Education	5,123,902
Human Rights	2,545,653
Member Capacity Strengthening	350,505
Emergencies	459,472
<b>Total</b>	<b>13,540,026</b>

*Table 8: Misean Cara funding by funding mechanism and sector 2025*



*Figure 1 1: Funding allocated to members in 2025 by thematic sector and as % of total funding allocated*

## 1. Climate Resilient Livelihoods and Decent Jobs

### **Overview**

The global climate and food security context has further tightened space for vulnerable communities. Latest UN reports show that hundreds of millions of people remain affected by hunger, food insecurity and malnutrition, with rural populations, women, youth and Indigenous Peoples disproportionately impacted. In January 2026, up to 343 million people faced acute hunger in 68 countries, driven by conflict, economic shocks, and extreme weather. Projections indicate that if current trends continue, approximately 582 million people will be chronically undernourished by 2030<sup>3</sup>. More than half of these individuals will be in Africa underscoring the need to accelerate agrifood system transformations for resilience, affordability, and equity. Environmental challenges continue to have acute regional impacts, with prolonged droughts bringing crop failure and food insecurity in Southern Africa, while heavy floods affected West and Central Africa, displacing millions and damaging infrastructure. Those countries who have contributed least to climate breakdown remain those most vulnerable to its impacts, and least prepared to adapt<sup>4</sup>. Access to decent work remains a challenge: although the global unemployment rate is at a record low, nine out of ten workers in the global South remain in the informal economy, with real GDP growth in lower income countries remains well under the SDG target of 7%. Young people face persistent challenges in labour markets, with one in five young people aged 15-24 not in education, employment or training (NEET)<sup>5</sup>.

In 2025, Miseen Cara's climate resilient livelihoods initiatives remain grounded in members long term presence, trust and accompaniment with communities, enabling high level climate and development frameworks and local knowledge to translate into practical, community owned action. Members continue to promote climate-smart agriculture, livelihood diversification and social protection mechanisms that protect, grow and diversify household incomes, while protecting and restoring the natural resource base. Initiatives training marginalized groups in marketable skills and trades are better equipping households to take advantage of economic opportunities and build resilience to shocks and stresses.

### **Allocation of 2025 Funds**

In 2025, members received €2,359,282 for projects contributing to the organisation's strategic goals under climate resilient livelihoods. This included 113 projects implemented by 33 members across 26 countries, targeting over 86,000 people

### **Example**

By supporting the formation of farmer associations, cooperatives and savings and loans groups, often building on existing parish-based or community structures, members continue to expand access to credit and basic financial services for people excluded from formal financial systems. In Malawi, where a third of the rural population cannot access formal financial institutions, Saint Patrick's Missionary Society supported over 5,000 community members during 2025 through Village Savings and Loans schemes and farmers associations, enabling investment in green, climate resilient livelihoods and smoothing shocks and erratic cash flows through collective savings. Increased bargaining power has supported farmers to sell their products at better prices.

At a national level, Saint Patricks Missionary Society's local implementing partner in Malawi, Ungweru Organisation, is also engaging with the National Economic Empowerment Fund (NEEF) to secure additional funding and ongoing state support to ensure these cooperatives remain functional, productive and sustainable beyond the lifetime of the project.

## 2. Quality Education

### **Overview**

In global education trends, 2025 brought both cautious optimism and a call to action. On the one hand, more children than ever are in school and completing secondary education than ever before. The participation of children in early years education is increasing globally, including by 10 percentage points in sub-Saharan Africa in the past decade, while the

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<sup>3</sup> 2024 State of Food Security and Nutrition in the World (SOFI) report,

<sup>4</sup> <https://gain.nd.edu/our-work/country-index/rankings/>

<sup>5</sup> <https://unstats.un.org/sdgs/report/2025/The-Sustainable-Development-Goals-Report-2025.pdf>

gross enrolment rate in tertiary education continues to rise, especially in Latin America and south-east Asia<sup>6</sup>. Emerging digital technologies have created new opportunities to access education. On the other hand, global education spending per child has largely remained at 2010 levels. Countries in sub-Saharan Africa are spending almost as much on debt servicing each year as they are on education. Combined with increased enrolment rates, the reduced expenditure poses concerns for the quality of education services and learning outcomes. 272 million children and youth between the ages of 6-18 worldwide are also estimated to be out of school with exclusion exacerbated by poverty and social norms. The gender gap in school attendance and completion rates has been closed globally, but there remain significant gender disparities in many low-income countries. Protracted conflicts and climate emergencies affect 234 million children and adolescents worldwide, with 37% of those children not accessing education.

Misean Cara members in 2025 continued to address the priority areas of ensuring equitable access to education, improving the quality of education and learning outcomes and contributing to education system strengthening. Members interventions range from providing basic education infrastructure and services for isolated or inadequately served populations and strengthening teacher capacity and school management, to supporting communities to engage with education service providers to improve coverage, quality and inclusivity.

### ***Allocation of 2025 Funds***

In 2025, members received a total of €5,123,902 for projects contributing to the organisation's strategic goals under education. This included 166 projects implemented by 23 members across 33 countries, targeting over 254,000 people.

### ***Example***

In conflict-affected South Sudan, the Jesuit GLOW (Girls Learn their Own Worth) programme, implemented by Irish Jesuits International, addresses gender inequality and adolescent vulnerability through a structured, modular and gender-responsive education model. In South Sudan, a girl is more likely to die in childbirth than complete secondary education, while girls continue to face extreme levels of gender-based violence and psychosocial distress.

In 2025, Misean Cara supported GLOW initiatives in six primary and secondary schools that combined menstrual health management, life-skills education for girls, hygiene education for boys, and safeguarding training for schools. Importantly, the programme extended beyond classrooms through radio campaigns reaching tens of thousands of community members, helping to destigmatise menstruation, challenge harmful norms, and promote girls' education. This project has enabled the development of a locally owned, evidence-based model that is culturally grounded and positioned for replication.

## **3. Better Health**

### ***Overview***

While meaningful progress continued to be registered in key global health indicators, the WHO raised concern that progress in several critical areas has stagnated or declined. Significant progress was recorded under the first "triple billion" indicator for health-related SDGs for the period of 2018-2025, with 1.4 billion people living healthier lives, attributed in part to improved water, sanitation and hygiene<sup>7</sup>. However slower progress was recorded in access to affordable universal health coverage, and protection from health emergencies, and gains across all three remain off-track to meet 2030 SDG targets. Significant milestones were reached in eliminating communicable and tropical diseases, while progress on maternal and child mortality has slowed considerably, with major gaps remaining in essential services such as skilled care at birth. Progress in global immunization coverage has stagnated. More than 1 billion people are living with mental health conditions, while planning for mental health and psychosocial support services (MHPSS) has been strengthened in many countries in 2025, in most health systems this has not yet led to services meeting the needs of the population. The abrupt decline in donor funding in 2025 poses significant challenges to health services and systems in countries and communities with the greatest health care needs, jeopardizing gains made since 2018.

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<sup>6</sup> [World Education Statistics 2025](#), UNESCO

<sup>7</sup> [World Health Statistics Report 2025](#), World Health Organisation

Misean Cara members focus on core areas such as prevention, treatment, health education and health system strengthening. A common focus in 2025 was supporting improved health infrastructure and services for low income, remote and at-risk populations, and strengthening capacities of skilled health professionals to address communicable (e.g., malaria, TB and HIV/AIDS) and non-communicable diseases (e.g., diabetes and hypertension). Members' Interventions in 2025 included investments in WASH infrastructure, mobile clinics and outreach services, telemedicine, public health messaging and strengthening access to information and services to improve maternal and child health. Community-based, culturally appropriate psychosocial support services were also developed and implemented by members in 2025 in diverse contexts worldwide, reaching individuals that have experienced trauma, violence and displacement.

#### ***Allocation of 2025 Funds***

In 2025, members received a total of €2,701,212 for projects contributing to the organisation's strategic goals under health. This included 105 projects implemented by 28 members across 28 countries, targeting over 488,000 people.

#### ***Example***

The Family Life Hospital in Oyo State, Nigeria, operated by the Medical Missionaries of Mary serves a population of women who have sustained injuries during childbirth known as Obstetric Fistula (an abnormal opening between a woman's vagina and bladder and/or rectum through which urine and faeces continually leak). Nigeria is among the countries with the highest burdens of Obstetric Fistula in the world, accounting for 40% of global cases. The condition has devastating effects on a woman's life, leading to depression, social isolation, chronic medical problems and deepening poverty. Virtually eradicated in the Global north, the condition is fully preventable, provided that appropriate medical and obstetric facilities including emergency caesarean section are available.

The Medical Missionaries of Mary provide the necessary preventative obstetric care at the facility, alongside a full suite of maternal health services that reduce the likelihood of complications during and after childbirth. The hospital's services expect to reach over 7,000 women per year. Within the first six months of 2024, this included successful, life-changing surgical repair for 70 women with Obstetric Fistula. The project also addresses the underlying local factors that contribute to the high prevalence of obstetric fistula, including raising awareness among the population of the importance of receiving ante-natal care and delivering with the support of a skilled birth attendant, addressing negative cultural attitudes towards obstetric procedures and engaging in advocacy with traditional birth attendants, local leaders and state service providers up to national level.

## **4. Human Rights**

### ***Overview***

The steady spread of authoritarianism, shrinking civil society space and erosion of basic freedoms and democratic norms witnessed globally over the past decade accelerated during 2025. Multilateralism and international legal frameworks continue to be undermined with impunity by the actions of powerful states and corporate interests. Many of the most acute and pervasive abuses of human rights took place in the contexts of conflict, lawlessness and repression that affected millions in 2025, including growing numbers of people seeking to escape poverty violence and environmental disasters while lacking status for official protection. This has been compounded by civil society organisations facing an accelerating funding crisis, at a time when they are most needed. Despite unprecedented awareness across all regions of the barriers faced by people with disabilities, adults and children with disabilities continue to face abuses across all aspects of life, experienced most acutely by children, women, people in rural areas and those with intellectual or psychosocial disabilities. Many children continue to work under hazardous, exploitative conditions while child marriage and trafficking into forced labour or sex slavery, with 4 in 10 victims of trafficking globally estimated to be children<sup>8</sup>.

Misean Cara members continued to work with local communities to navigate these challenges in 2025, supporting advocacy initiatives at local level to protect the rights of at-risk individuals, households and communities, while also

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<sup>8</sup> [UN Human Rights Council 2025](#)

engaging at national, regional and international levels for increased protection of rights through awareness raising campaigns, direct engagement with decision-making institutions and participation in diverse networks and fora.

### ***Allocation of 2025 Funds***

In 2025, members received a total of €2,545,653 for projects contributing to the organisation's strategic goals under Human Rights. This included 124 projects implemented by 29 members across 22 countries, targeting over 260,000 people.

### ***Example***

Johannesburg, South Africa has one of the largest concentrations of urban refugees in Africa. Women refugees and their children face specific challenges. Many have been victims of gender-based violence and sexual assault in their countries of origin, arriving in South Africa traumatised and in poor health. With limited livelihood opportunities for survival, poor access to services and continued xenophobic violence and violent crime, many become vulnerable to human trafficking and economic and sexual exploitation.

At the Bienvenu shelter operated by the Missionary Sisters of the Assumption, one of the few shelters for homeless persons that accepts non-nationals, refugee women receive holistic care while gaining knowledge in how to access their rights under South African law, awareness of human trafficking and income-generating skills. In 2024, 230 women participated workshops on human rights, women's rights, children's rights, human trafficking and rights to education, health and legal documentation, and completed a livelihood skills training course in a marketable discipline of their choice (such as baking, sewing, cosmetics, beauty and beading). Dialogue sessions between refugee women have created an early warning system for cases of suspected trafficking, while developing connections and support systems for survivors. The Missionary Sisters of the Assumption continue to engage in advocacy to improve the overall legal environment for refugees; in 2025, a successful campaign in collaboration with Lawyers for Human Rights challenged the Provincial Department of Health to provide access to its services for non-nationals.

## **5. Emergency and Humanitarian Response**

### ***Overview***

The global humanitarian landscape in 2025 continued to be shaped by escalating global crises, driven by intensifying, prolonged conflict and climate-related disasters. The genocide in Gaza, conflict in Ukraine and the devastating civil war in Sudan received most of the media attention, while numerous other emergencies worldwide stretched the resilience of local response systems and global humanitarian resources. Many communities worldwide continue to face compounding challenges of climate breakdown, violent conflict and economic security. The total number of displaced people rose to over 120 million, marking ten years of year-on-year rise.<sup>9</sup>

Misean Cara continued to support members to respond to sudden onset emergencies in 2025, with an established long-term presence in many communities enabling rapid, locally informed responses to crises. These ranged from supporting relief and recovery for communities affected by major oil spillages in Ecuador, cyclones in Madagascar, earthquakes in the Philippines and conflict in South Kivu, DRC.

### ***Allocation of 2025 Funds***

In 2025, 13 members received a total of €459,472 to respond to sudden-onset emergencies in 19 countries. In total, these projects targeted over 47,000 people.

### ***Example***

Many communities in Haiti have become accustomed to facing the interrelated challenges of economic insecurity, political violence and lawlessness. Such challenges are exacerbated when natural disasters strike, with the country prone

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<sup>9</sup> [https://www.unhcr.org/cy/news/number-people-uprooted-war-shocking-decade-high-levels-unhcr#:~:text=According%20to%20UNHCR's%20annual%20Global,and%20Ukraine%20\(8.8%20million\) .](https://www.unhcr.org/cy/news/number-people-uprooted-war-shocking-decade-high-levels-unhcr#:~:text=According%20to%20UNHCR's%20annual%20Global,and%20Ukraine%20(8.8%20million) .)

to earthquakes and hurricanes. Hurricane Melissa was the strongest storm experienced in the Caribbean in 2025, leaving destruction in its wake across the region and affecting over 8 million people. The Marist Brothers, with a long-term presence in affected areas in Haiti, were among the first responders. Misesan Cara supported their efforts to provide immediate support to 900 of those least equipped in the Hurricane's aftermath, distributing essential items such as food and water baskets, health and hygiene kits and sensitising displaced populations on maintenance of hygiene, health and nutrition.

## 6. Member Capacity Strengthening

### Overview

Misesan Cara continues to equip member organisations and project teams with the tools and knowledge to contribute to Ireland's development agenda and the Sustainable Development Goals (SDGs). The Member Capacity Development (MCD) funding scheme supports members to strengthen effective and responsive oversight, systems and processes across the project cycle, robust governance and accountability controls, and effective skills to enable and strengthen locally led development.

In 2025, Misesan Cara supported 25 members under this funding scheme to strengthen capacities in areas including safeguarding, financial management, strategic planning and resource mobilisation. Reflecting recent changes to the Grant Management System, 23 out of 25 members awarded MCD funding in 2025 had opted to join the Member Managed Grant Funding Mechanism, with 16 members allocating MCD funding to projects explicitly addressing recommendations from their Organisational Capacity Assessment reviews. Areas of particular focus in 2025 were capacity assessments of implementing partners, risk management, governance and succession planning, and localisation.

### Allocation of 2025 Funding

In 2025 Misesan Cara allocated a total of €350,505 to support 25 members to implement 25 capacity strengthening projects. These were implemented across 19 countries, targeting 1,587 representatives of Misesan Cara member organisations at all levels.

### Example

The Franciscan Missionary Sisters for Africa (FMSA) utilised MCD funding in 2025 to support the establishment of a unified mission office responsible for supporting the congregation's development work across 5 countries in Africa and develop a tailor-made training course to be delivered online by the Christian Organisations Research and Advisory Trust (CORAT) in Nairobi, Kenya. Focusing on local members of the congregation with a view to succession planning and informed by learning from the Organisational Capacity Assessment conducted with Misesan Cara, the training is building capacities in institutional change management, mentoring skills for managers, implementing risk management and internal controls. The training will culminate in the production of a Mission Coordination Plan and Succession Plan, equipping the FMSA to implement their new 2025-2031 Strategic Plan.

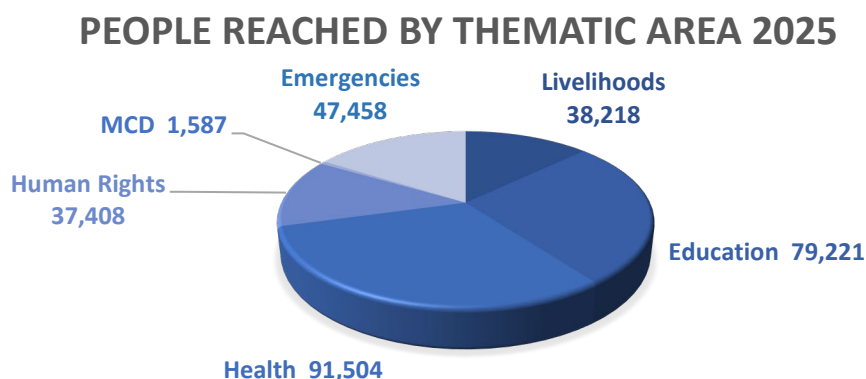


Figure 2: Number of people reached in 2025 by thematic area

## 7. Children with Disabilities Programme

### The Misean Cara CWD Programme

The Misean Cara Children with Disabilities (CWD) programme is funded by GHR Foundation<sup>10</sup> based in Minnesota, USA for a period of three years from July 2023 to August 2026. Total funding received from GHR over the three-year period amounts to €894,401. The initial programme was based on nine existing disability projects of five Misean Cara member organisations in four countries: Kenya, Uganda, Zambia and South Africa. All of these projects are primarily supported by Misean Cara with funding from Irish Aid. The purpose of the GHR funding programme is three-fold: To learn from and build on existing experience of Misean Cara MOs (members) on supporting children with disabilities; to develop best practice models of support for CWD; and to disseminate the findings and learning from the programme to the wider Misean Cara membership and to external audiences.

The CWD programme was designed to build on Misean Cara's existing relationship with GHR, and to complement and support the interventions of the Catholic Care for Children (CCC) Programme that focuses in the same countries on care reform and transitioning of children from institutional settings to family homes. The CCC programme is co-ordinated by CCC International in Rome and has been funded by GHR since 2017. The five key objectives of the CWD programme are focussed on capacity-strengthening in disability programming; learning initiatives; addressing key challenges in the disability sector; collaboration and influencing in the sector; and specific collaboration with CCC.

The Programme Learning Group (PLG) that had been established with the relevant members to co-ordinate the development and implementation of the CWD programme continued to meet on a two-monthly basis during the year, and to engage in other activities, as required.

### *Monitoring and Reporting on Year 1 Grants*

The CWD Programme Co-ordinator and Programme Consultant based in Nairobi conducted visits to each of the nine projects in February and March 2025 to monitor progress on the implementation of the Year 1 capacity strengthening and learning grants provided to each of the projects in mid-2024. Individual project reports were submitted to Misean Cara in June, and a composite report was subsequently compiled and submitted to GHR in August.

Key findings from the reports included evidence of the significant benefits brought by these grants, provided in a strategic manner based on prior analysis of strengths and gaps, to the delivery of the nine projects, creating time and space for project teams to engage in these capacity-strengthening and learning initiatives. The Fund enabled project teams to enhance their capacities in both technical and organisational aspects of disability programming, access specialist equipment and resources to strengthen services for CWD, pilot community awareness programmes, recruit specialist technical staff, conduct exchange visit to other disability projects for learning purposes and engage in a pilot project in collaboration with the Department of Education in South Africa.

Evidence from all of the projects indicates that the capacity-strengthening and learning initiatives are having **significant benefits for the children**, including through better needs and learning assessments for individual children, improved practices by existing staff, better implementation of individual education plans, access to new specialised supports and sensory or play equipment, and greater community support for CWDs resulting from public awareness campaigns.

### **Year 2 Children with Disabilities Fund**

A similar Year 2 CWD Fund was created in 2025 to build on the success of the Year 1 fund. A grant of €9,000 was again issued to each of the nine projects based on a similar formal application process. Members are currently using those grants to further enhance their capacity-strengthening, learning and collaboration initiatives. Individual reports on the use of the grants will again be produced in May 2026 with a particular emphasis on outcomes and impact for each type of initiative, and a consolidated report will also be compiled for the Year 2 Fund.

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<sup>10</sup> Gerald and Henrietta Rauenhorst Foundation

### **CWD Open Fund 2025**

Presentations on the CWD programme at member country level meetings in Zambia, Kenya and Uganda and at the Misesan Cara mentors' meetings indicated a strong interest across the broader Misesan Cara membership in developing their work more on disability issues. In light of this interest, a CWD Open Fund was made available for applications from all Misesan Cara member organisations, using similar criteria and application processes as for the existing CWD Fund for the nine projects, and to be assessed on a competitive basis, with a maximum grant size of €8,000. A total of 24 applications were received in September from 18 members across 15 countries, with most applications being of a high standard. Under this scheme, eight projects were subsequently funded to a total sum of €61,250. Implementation of these projects is also ongoing at present.

### **Children with Disabilities Framework and Toolkit**

The Children with Disabilities Framework developed further in 2025 to support the work of our members. The framework outlines a holistic approach towards, care, inclusion and empowerment of children with disabilities, based on six dimensions of inclusion and belonging: (a) direct support for the child in the home; (b) family support; (c) inclusive education; (d) access to services (e) inclusive communities; and (f) inclusive societies. Each of the six dimensions is expanded upon within the full framework. A detailed guidance document on the CWD Framework was developed during the year and circulated to all members, alongside a CWD Self-Assessment tool developed to support members in assessing their own capacity in relation to various disability themes. The assessment is designed to identify organisational and project strengths and gaps to support the development of new CWD projects or new CWD initiatives within projects. Other documents under preparation at the end of 2025 include guidance papers on disability prevention; safeguarding and disability; and one on family support.

### ***Collaboration with Catholic Care for Children (CCC)***

Following on from previous discussions with CCC members in Kenya, Uganda and Zambia, several collaborative initiatives were undertaken during the year. A joint research and learning exercise undertaken by an external consultant on behalf of Misesan Cara and CCC commenced to develop a guiding document on family supports, while the CWD Co-ordinator and Safeguarding Advisor facilitated a two-day workshop on care reform and disability with CCC Zambia and Misesan Cara members in Lusaka in September. Planning commenced in 2025 for a scoping study on potential joint advocacy for CCC Uganda and Misesan Cara members, while all documents and papers in the Misesan Cara toolkit are being made available to CCC members.

### ***Preparations for a CWD Conference in 2026***

The delivery of a CWD conference in the final year of the CWD programme was included in the original proposal to GHR. Initial planning for the conference started in April 2025. We agreed that the conference should take place at field level with Nairobi being selected as the most appropriate location. The Kenya Institute of Special Education (KISE) was selected as the location for a one-day conference on April 14<sup>th</sup>, 2026. CWD programme teams from the four countries and their respective MDOs will all participate in the conference, and representatives of Irish Aid, GHR and the CCCs have also been invited. Others to be invited include government representatives, church agencies, organisations of persons with disabilities (OPDs), NGOs and Misesan Cara members in Kenya. The conference will be followed by field visits to CWD projects in Nairobi by the donor and CCC representatives and Misesan Cara project teams over the following two days. Planning for the conference is ongoing.

## **G. Learning and Development**

### **1. Mentorship, Monitoring and in-country member engagement**

#### ***Mentorship***

Misesan Cara's mentorship programme continues to provide tailored accompaniment, support and capacity strengthening to members and local project teams. Three contracted Development Mentors, based in Latin America, East Africa and Southern Africa, provided diverse and highly context-specific support directly to 1,163 project staff across 112 project teams in 2025. These included projects implemented by 33 member organisations across 18 countries.

In 2025 mentors focused in particular on supporting in-country project teams to understand and adapt to new requirements emerging from the redesign of Misedan Cara's Grant Management System, with a particular focus on supporting the third wave of members adopting Member Managed Grants in 2025 as they prepared proposals for submission in January 2026.

Mentors also engaged with members strategically at different levels, including regional and country-level member Development Offices where established, and with MDOs and leadership teams in Ireland. Communicating Misedan Cara's compliance requirements for these different audiences contributes to an improved quality of proposals and reports, reducing queries and ensuring more efficient workflows. Examples in 2025 included providing guidance to project teams on the use of core Misedan Cara templates for standardised results reporting and budgeting and working with MDOs and project teams in-country to navigate new narrative reporting guidance. Mentors convened country meetings for collaboration and joint learning among members addressing common issues and continue to support Misedan Cara to respond to queries from Irish Embassies, and support Misedan Cara's Communications and Donor Team with relevant media content and information.

### ***Member Monitoring***

In consultation with members and the Misedan Cara board and reflecting the changes in the Grant Management System and the Organizational Capacity Assessments, a new approach to Misedan Cara's monitoring engagements with members was piloted in 2025. Where previously monitoring focused on project financing and delivery, a new member-focused approach was piloted. This combined meetings with members in Ireland focusing on organisational and strategic matters, complemented by in-person project visits and/or distance monitoring. This approach enabled Misedan Cara to gain a deeper understanding of member organisations and their work, and the functionality of oversight systems. 15 members were monitored in 2025, accounting for €4,640,220 of total annual funding in 2025<sup>11</sup>. This represents 34% of Misedan Cara's total restricted expenditure/approved funding to members in 2025. Overall, monitoring engagements included 15 in-person meetings with members at "HQ" level (13 in person, 2 remote), 34 in-person project monitoring visits and 2 distance monitoring engagements with project teams.

After each monitoring engagement, feedback was provided to members at an organisational level. It is expected that this will improve the quality of development work while strengthening member organisations capacities. Learning points and recommendations included in monitoring feedback covered governance and oversight, financial management, safeguarding and development practice, while learning from monitoring engagements will help inform the development of capacity strengthening materials and resources throughout 2026. This pilot approach was reviewed in December 2025, with various adjustments proposed to incorporate into Misedan Cara's monitoring engagements with members in 2026.

### ***Uganda Members Meeting in Kampala***

An in-person members meeting for Misedan Cara members and their implementing partners operating in Uganda was held in Kampala on the 10<sup>th</sup> of September. 32 participants representing 12 member organisations attended the meeting. The agenda included sessions exploring themes of legacy and continuity of the Irish missionary presence in Uganda, identifying opportunities for cross-member collaboration at a country level, and emerging learning and best practice in the thematic areas of disability inclusion, safeguarding and maternal and child health. These meetings provide an opportunity for members to strengthen mutual capacities on key themes common to their projects, strengthen member knowledge of and engagement with Misedan Cara Programme Cycle Management requirements, provide learning for Misedan Cara that can inform capacity strengthening support, and enable networking among members in pursuit of collaborative actions.

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<sup>11</sup> Calculated by total sum of bandwidth limits assigned to members participating in monitoring in 2025, as applicable to 2025.

## **2. Evaluation, Research and Collaboration for Learning**

### ***Joint Learning Review with Catholic Care for Children on Family Supports***

The GHR-funded Catholic Care for Children (CCC) Programme is focussed on transitioning of children from institutional care to family homes under the global care reform agenda. CCC offices and programmes operate within the country-level congregational networks and are co-ordinated by CCC International based in Rome.

Given that children with disabilities represent a significant proportion of those in institutional care, collaboration with CCC to provide specific support to those children is a key aim of the Miseen Cara Children with Disabilities (CWD) Programme. Miseen Cara's CWD Programme and CCC care reform projects currently overlap in three countries: Kenya, Uganda and Zambia. Following initial discussions at organisational level, CCC members and Miseen Cara CWD members in those countries were asked in early 2025 to identify a specific joint research and learning programme that would be of mutual benefit to both networks. The issue of family support was identified as the issue of greatest interest and concern. The strategic purpose of the review is to *'develop an in-depth guidance document on support for families of children with disabilities (CWD), including the full range of issues and challenges to be considered, and how each of those issues could be addressed in a practical manner.'*

Following an external tender process, Christian Blind Mission (Ireland) were contracted to undertake the consultancy, commencing in August 2025. The exercise is expected to include in early 2026, with the final guidance paper presented at the Miseen Cara CWD Conference in Nairobi on April 14<sup>th</sup>.

### ***Enhancing Sustainability for International Religious Congregations***

In late 2025 Miseen Cara supported research led by the Good Shepherd International Foundation entitled *Enhancing sustainability for religious congregations: a synodal approach to mission development*. The exercise, continuing into 2026, aims to establish a synodal learning community that enhances effectiveness and sustainability of religious congregation's mission development efforts building on the strong alignment between the church concept of synodality and the development community's agenda on localisation. The components funded by Miseen Cara include a series of hybrid workshops and the harvesting of collective insights to identify emerging pathways in governance models, donor-congregation dialogue frameworks and collaborative capacity strengthening strategies. We hope to disseminate findings to our members during 2026 with a view to further strengthening a missionary approach to localisation that uniquely builds on synodality and identifies opportunities for collaboration and dialogue and learning between our members.

### ***Review of the Member Capacity Development Grants, 2017-2024***

In early 2025, Miseen Cara partnered with a postgraduate student from NUI Galway to review how members have utilised Member Capacity Development (MCD) funding. Over the period 2017-2024, 147 grants totalling over €3.3 million were allocated to 47 members. The review found that MCD funding had significantly contributed to members improved internal systems, governance structures and confidence in approaching other donors, while delivering additional benefits in enhanced teamwork, motivation and inter-organisational collaboration. Members reported that MCD funding had contributed to localisation and locally led development by helping strengthen the capacity of local project teams. The final report included practical recommendations to further strengthen the targeting, effectiveness and efficiency of the funding scheme going forward.

## **3. Capacity Strengthening and Learning Resources**

Miseen Cara is committed to supporting members and their project teams overseas through the provision of continually revised and updated training packages and learning events and resources. In March 2025, Miseen Cara published new Capacity Strengthening Policy Guidelines, elaborating on the content of the 2024 Capacity Strengthening Policy and providing guidance on its interpretation to members and project teams.

### ***MDO Induction***

A major overhaul of the induction materials for Missionary Development Officers (MDOs) was carried out in 2025, with the production of 19 narrated video presentations covering key areas such as the structure of the organisation, strategy and policies, expectations regarding monitoring, evaluation and reporting, safeguarding and finance and audit, all accompanied by reference documents signposting the user to further reading as necessary. These resources were

launched in September for the induction of a new cohort of MDOs. The resources were redesigned to reflect the evolution of Misesan Cara's Grant Management System, including both guidance on member oversight (systems, structures and processes for effective development *organisations*) and project oversight (steps in the project management cycle required to implement effective development *projects*).

While these resources included specific guidance on the role of MDO, they have been designed to also serve as improved on-boarding or induction materials for new staff, board members, development mentors and member personnel.

### ***Misesan Cara Resource Hub***

The Misesan Cara Resource Hub continues to serve as the main distribution platform for policies, guidelines, learning materials and tools among members. Usage of the Resource Hub continues to grow year on year, with 634 registered users (an increase of 16% compared to 2024). User profiles reflected the diversity and global presence of the Misesan Cara membership, with 75 members across 49 countries represented.

A total of 3,999 downloads (an increase of 22% compared to 2024) were made of 382 distinct documents. The documents downloaded reflect the continued value of the Resource Hub for members as a source of updates on developments within Misesan Cara, with the most downloaded resources including MMG funding guidelines, guidance on the reporting of standardised results, and templates to support the documenting of case studies. Increasingly, the Hub is also serving as a repository of resources and learning shared by members with the wider Misesan Cara membership.

### ***Supporting GMS Transition***

Significant capacity strengthening in 2025 focused on supporting members to transition from Project Based Funding to Member Managed Grants, as the main GMS transition project concluded at the end of the year. Hybrid workshops were conducted with Wave 1 members on the report submission process in July and September, while workshops and one-to-one clinics were conducted for Wave 3 members (due to submit MMG proposals in January 2026), on the overall MMG proposal template.

Supporting guidance resources and templates for Members were also updated during 2025, informed by learning from the Wave 1 and Wave 2 MMG proposal processes and follow up exploration of lessons learned with the members concerned, including updated MMG Funding Guidelines published in March. To reflect GMS changes and incorporate learning from recent meta evaluations led by Misesan Cara, new guidance on evaluations carried out by and with member organisations under both funding mechanisms was developed and published in October, accompanied by an introductory webinar for members.

### ***Responding to the capacity strengthening needs of members***

In the second full year of implementation of the new Grant Management System, the value to capacity strengthening of gaining in-depth insight into member profile and capacities through Organizational Capacity Assessments was evident. Several resources were developed in 2025 in response to findings of Organisational Capacity Assessments, project proposal and report reviews and monitoring engagements, with Misesan Cara able to identify common trends and respond with tailored learning materials, tools and online learning events for members. A webinar series was held throughout 2025, addressing risk management, complaints mechanisms and partner assessments respectively. Members were invited to share experience and learning on these topics, with webinars documented and associated resources made available to members on the Resource Hub. Two resources were developed by Misesan Cara to support organisational strengthening of members, in risk management and complaints mechanisms.

Three new "How to" guides for members were developed in 2025, representing tools 21-23 in Misesan Cara's "How to" Toolkit of practical guidance documents available to members and project teams on the Misesan Cara Resource Hub. These resources provided simple guidance on how to conduct effectiveness reviews, carry out needs assessments, and strengthen data quality.

Three Members Briefs were developed in early 2025 and made available on the Resource Hub. One Members Brief presented aggregated results, trends and key learning emerging from Misesan Cara's standardized results framework reporting from the previous year. Two of these resources summarised findings and recommendations from evaluations conducted in 2024 (an external review of projects providing education to forcibly displaced learners, and an internal meta evaluation of 18 evaluations commissioned by member organisations of projects focusing on sustainable livelihoods).

## H. Communications

### ***Public Profile Building and Engagement***

In 2025, Misesan Cara's communications strategy and activities supported the organisation's overall Strategy for 2022 – 2026, particularly the objective to build Misesan Cara's profile and support efforts to grow and diversify income streams. Communications initiatives employed a multi-channel approach to amplify campaigns and messaging that focused on a range of strategic and recurring topics, key events, and fundraising initiatives. Emphasis was on creating regular, engaging content for Misesan Cara's website and social media channels to build online engagement, while also increasing our profile through sustained advertising campaigns and media coverage in print, online and broadcast media. Since 2021, Misesan Cara has informed its communications strategy with research from the Dóchas Worldview Study into public perceptions and opinions about Ireland's Overseas Development Assistance programme. Insights from the Worldview data is used to determine where, when and how best to reach Irish audiences with targeted messaging.

### ***Special Campaigns***

In 2025, communications initiatives focused on supporting several special campaigns including the following:

#### **SafeBirth4All**

2025 saw the continued development of the SafeBirth4All (SB4A) campaign, after its launch in Ireland in May 2024. SB4A is a multi-organisation initiative including Misesan Cara, Medical Missionaries of Mary, Association of Leaders of Missionaries & Religious of Ireland (AMRI), and Geneva for Human Rights, with a purpose of raising awareness of the problem of obstetric fistula in developing countries and engaging action for its prevention and eradication. In 2025, Misesan Cara collaborated on the planning and hosting of a May conference in Dublin to coincide with International Day to End Obstetric Fistula; launched a dedicated page on the Misesan Cara website for SB4A; and participated in social media campaigns.

#### **Legacy Giving:**

For the second year in a row, Misesan Cara maintained a sustained campaign to promote legacy giving with audiences of faith-based publications and radio in Ireland, with a call to action around leaving gifts in wills earmarked for Misesan Cara that will help continue the legacy of Irish missionary organisations into the future. During periods of combined print, online, and radio advertising, Misesan Cara legacy giving messages reached weekly audiences of more than 583,000 readers and listeners across Ireland. This was supported with editorial coverage and radio interviews at key campaign points during the year.

### ***Achievements***

In 2025, interviews with Misesan Cara staff and missionaries representing Misesan Cara member organisations were heard on radio outlets reaching audiences of 540,000+ weekly listeners across Ireland. Members and Misesan Cara staff were also interviewed and featured in more than 40 editorial and special interest articles that appeared in print and online publications in Ireland and abroad. Special coverage was given to topics such as: the Misesan Cara Climate Action Awards; World Mission Sunday; the living legacy of Irish missionary work; Misesan Cara's 2024 Annual Report launch; and members and projects reaching significant milestones, such as Sr. Teresa McKeon (Sisters of Saint Joseph of Cluny) celebrating 70 years as a missionary in Sierra Leone, and the 30<sup>th</sup> anniversary of the Sisters of Saint Louis AAVE Group project in Brazil.

Misean Cara's website was updated with more than 23 news features, 7 staff- and guest-authored blogs, and 5 special campaign landing pages all promoted through social media campaigns, achieving an almost 10% increase in web visits over 2024. A special feature of each year's broadcast calendar is the October RTÉ World Mission Sunday Mass aired to a live TV audience across Ireland and globally (through RTÉ's streaming service). This broadcast mass in celebration of World Mission Sunday, has been co-hosted annually by Misean Cara for more than 10 years along with MISSIO Ireland and AMRI. As sponsor of The Irish Catholic Newspaper's Mission Sunday Supplement in late October, Misean Cara was the focus of editorial and pictorial coverage showcasing missionary development projects around the world and the enduring Irish missionary tradition. The supplement was distributed to the Irish Catholic's readership of 24,600 weekly subscribers across Ireland and an online audience of 2,700 website visitors (7,000 page views daily).

Across its four main social media channels, Misean Cara in 2025 continued to see increased gains in engagement and reach, including a 44% increase in Facebook views over 2024, and a more than 80% increase in Instagram views in 2025 after launching the channel in 2024.

### ***Member Communication and Engagement***

Misean Cara maintains a regular programme of communication with its members, including: a bimonthly Members' Update newsletter that covers a range of topics including project funding and the transition to the member managed grant system; new learning and development publications and tools for members; upcoming workshops and events; advocacy initiatives; and the update and development of existing and new policies.

In 2025, Misean Cara held two formal, in-person meetings for members (also accessible for online participation), in addition to the Annual General Meeting in June. These events were attended by Misean Cara members, staff and Board, affording important opportunities for joint learning, discussion and networking while marking special events, such as the Misean Cara Climate Action Awards announced each year at the members' meeting in November. Additionally, Misean Cara hosted online meetings and training throughout 2025 including member consultations on developments in the grant management system, fundraising training, and inductions for new MDOs.

## Financial Review 2025

### Income and Expenditure

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2015) – (Charities SORP (FRS102), and the Companies Act 2014. MISEAN CARA received the majority of its income in 2025 from Irish Aid with the remainder coming from fundraising. The funding received from Irish Aid for 2025 was €15.5 million, which is the same as that received for 2024. Income is analysed as restricted and unrestricted in accordance with donor funding terms.

The financial results for the year ending 31 December 2025 are set out in the Statement of Financial Activities on page 38. Total expenditure for the year was less than total income received by a net €254,297. All Members Contributions of €254,397 was carried forward to Reserves as planned.

In 2025, € 14.9million (€15.0m - 2024) was restricted for use on charitable activities. Unrestricted income amounted to €1,289,990 (€1,268,072 - 2024) of which €254,397 related to members contributions for Designated purposes, plus fundraising income of €442. In addition, bank interest of €95,151 was generated during the year. This was for use on support costs attributable to charitable activities, costs of generating funds and governance costs.

In the 2025 Statement of Financial Activities, the resources expended are classified under the heading of charitable activities. These costs include grants, direct costs and allocated indirect support costs.

Resources expended on charitable activities amounted to €15.7 million in 2025. There were two principal strands of charitable expenditure, which are detailed in note 5 of the financial statements: firstly Project Based Funding consisting of Large Project grants (Single year and Multi-Annual) were 19.1 % of total charitable expenditure in 2025 (40.3% - 2024) and Medium Project grants (Single year and Multi-Annual) were 5.2 % of total charitable expenditure (12.6% - 2024) and secondly Member Managed Grants absorbing 55.3% (25.8% - 2024) The schemes can be summarised as follows:

- **Member Managed Grant**

2025 was the second year of the Member Managed Grant. The total cost of grants approved and paid to nineteen Members during 2025 was €8,241,015 (€3,935,261 - 2024). This new category is largely responsible for the reductions in other grant categories below. (See Note 11a of the Financial Statements.)

- **Large Projects – Previously this was** MISEAN CARA’s principal scheme for supporting projects, offering member organisations the opportunity to apply for support in key sectors, for grants between €50,000 and €100,000. Multi-annual project support schemes allow projects to be funded up to a period of three years at a maximum level of €100,000 per annum. A total of €2,975,063 (€6,401,779 - 2024), which includes support costs, was allocated under Large Projects in 2025. (See note 6 of the financial statements).

- **Medium Projects** – Through this scheme, members can access grants between €20,000 and €45,000 per year. Multi-annual project support schemes allow projects to be funded up to a period of three year at a maximum level of €45,000 per annum. A total of €813,300 (€2,005,590 - 2024) in funding, which includes support costs, was allocated under Medium Projects in 2025. (See note 7 of the financial statements).

In addition to these two main strands additional funding was provided for Small Projects, Member Capacity Development, Emergencies and Innovation funding, as follows:

- **Small Projects** – Members can access grants between €5,000 and €15,000 under this scheme. A total of €647,521 (€787,919 - 2024) in funding, which includes support costs, was allocated under Small Projects in 2025. (see note 8).

- **Member Capacity Development** – Members can access grants in this category range from €5,000 up to €90,000 depending on the initiative and its duration (which can be up to three years). A total of €359,257 (€276,644 - 2024) in funding including support costs was provided in 2025 (see note 9).
- **Emergencies** – Members can access grants between €5,000 and €15,000 for urgent response to sudden onset emergencies/natural disasters. A total of €495,688 (€655,109 - 2024) in funding, including support costs, was provided in 2025 for emergency projects (see note 10).
- **Innovation Funding** – Members can access grants between €5,000 and €15,000 under this scheme. A total of €120,400 (€0 - 2024) in funding, including support costs, was provided for innovation projects. (see note 11b).

Direct expenditure on other grants and development activities amounted to a total of €1,471,371 for the year. This included the cost of organisational development grants and activities, capacity building, research, and monitoring/evaluation/auditing of projects. These were administered outside of the funding schemes.

Support costs represent staff and overhead costs of the organisation and amounted €757,770 in total for 2025 (see note 17). These costs are apportioned across the three expenditure headings as follows: charitable activities, €666,116; costs of generating funds, €50,737 and governance, €40,917 and are classified under unrestricted funding.

Costs of generating funds were €188,840 (see note 19), being €138,103 in direct costs and €50,737 of support costs. This expenditure category included direct publicity, website, consultancy and allocated support costs. The Directors regard the management of the organisation's relationship with its main donor as being a key element in ensuring the ongoing funding and sustainability of the work of Miseen Cara.

The governance costs for the year amounted to €186,355 (see note 16) – being €145,438 in governance costs and €40,917 of support costs. Governance costs relate to the strategic management of the organisation and compliance with statutory requirements and are an important component in meeting corporate and regulatory responsibilities. These include company secretary, legal and audit costs, as well as allocated support costs with the latter costs classified under unrestricted funding.

## Reserves Policy

Miseen Cara has a policy of retaining sufficient reserves to safeguard the continuity of its operations whilst at the same time committing the maximum possible resources to its activities and programmes. At the end of 2025 the accounts showed combined (restricted & unrestricted) reserves total of €3,031,006. The detailed figures relating to the Reserve Account are to be found under note 25 in the notes to the financial statements. Activities and decisions related to the reserves account for 2025 were as follows:

### Restricted Funds

Spending on charitable activities and raising funds during the year amounted to €14,960,531; this was funded from incoming funding of €14,903,566 and the release of reserves of €50,438. This release of reserves together with the deficit for the year of €56,995 and the opening balance in restricted funds of €195,451 leaves a closing balance of €188,924 in restricted funds.

### Unrestricted Funds

- **Designated Contingency Fund:** The Directors have an agreed policy to hold a contingency reserve amounting to 50% of its budgeted payroll and unrestricted overhead expenditure for the next financial year as a reserve against shortfalls from the charity's principal sources of income, which at 31 December 2025 amounts to €1,082,161. This represents an increase of €33,223 all of which has been transferred from the General Fund.

- **Designated Fixed Asset Fund:** This fund recognises that a portion of reserves is invested in fixed assets and is not available for other purposes and equates to the net book value of fixed assets at the financial year end which at 31 December 2025 amounts to €193,927. This represents a reduction of €11,212 all of which has been transferred to the general fund.
- **Designated Member Contingency Fund:** To improve disclosure Miseen Cara decided to change the way the Members Contribution Fund was described to reflect the purpose of the resources held in that Fund. As a result, the Members Contingency Fund and the Fundraising Investment Fund were created. The former holding €320,000 is designed to mitigate any large unbudgeted and unexpected expense without having to divert any operational expenses.
- **Designated Fundraising Investment Fund:** This fund is designated to support the key objective of diversifying Miseen Cara income sources and at the end of 2025 held €736,247.
- **General Fund:** This fund represents an amount, which is expendable at the discretion of the directors for the general purposes of the charity and amounts to €509,747 at the 31 December 2025. The small decrease in this fund is driven by the underspend in unrestricted funds of €56,865 during the year and the previously referenced transfers to the other funds of €72,449 as shown in note 25.

## Grants Policy

The Directors apply all the funds designated for grant-making in pursuit of its strategic objectives and allocate these funds against clear criteria which are reviewed regularly. For each funding scheme, Miseen Cara issues guidelines on the information to be supplied by members, details of the criteria against which proposals are reviewed, and the process and timescale involved. Proposals are assessed initially for completeness, accuracy and compliance with the established criteria. Those which meet the necessary requirements are then recommended onwards for a final decision.

## Priorities for 2026

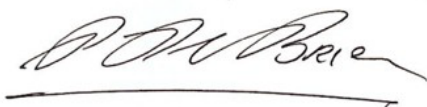
A major focus in the year ahead will be the development of Misean Cara's Strategy 2027-2031. The process will involve consultation and discernment with members, funding partners, comparators and other key stakeholders, a review of the operational context and reflection on the outcomes and conceptual model emerging from the Irish Aid Strategic Review conducted in 2025. Engagement with staff and board in relation to related structural changes will continue throughout 2026. The organisation also looks forward to engaging with Irish Aid on the development of the new Memorandum of Understanding that will come into effect from 2027.

Accompanying this process will be planning for the potential resourcing of the Strategy. This will include continuing efforts to diversify Misean Cara's funding base, building on progress made in 2025. Foundations, grants and trusts aligning with Misean Cara's values and mission will be targeted, while marketable programme concepts coordinated by Misean Cara in specific thematic and geographic areas will continue to be developed with members.

The organisation will increase efforts to raise Misean Cara's profile both inside and outside Ireland, including with Rome based agencies, to position Misean Cara as a thought leader within broader missionary networks in improving standards across policies, risk and governance. Research and consultation on branding, articulation of values and identity will support this process to ensure the organisation's relevance and unique value proposition is clear to a broader audience.


Other priorities include establishing an agreed localisation and locally led development journey shared among Misean Cara members, including co-designing a framework for monitoring progress alongside members, while ensuring the organisation's policies, systems and practices are best positioned to contribute to shifting power to local actors. Sector based learning communities with members will be established across major thematic areas to promote collaboration between members for increased scale and impact and strengthen quality of programming through sharing expertise from within the membership and relevant external stakeholders.

The major event convened by Misean Cara in 2026 will be the Children with Disabilities Conference, a three-day event to be held in Nairobi in April, with broad local and international sector participation. Building on the experience and learning under the Children with Disabilities Programme, the event is expected to make a significant contribution to peer learning among Misean Cara members and the wider sector on inclusive, evidence-based approaches to work with children with disabilities.



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**Mr Philip O'Brien**  
Director



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**Fr. Séamus O'Neill**  
Director

Date: 13 May 2026

DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2025

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland) issued by the Financial Reporting Council, as modified by the Charities SORP (FRS 102). 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 otherwise comply with the Companies Act 2014.

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

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

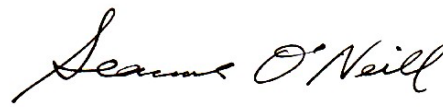
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with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

By order of the Board



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**Mr Philip O'Brien**  
Director



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**Fr. Séamus O'Neill**  
Director

Date: 13 May 2026

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MISEAN CARA  
FOR THE YEAR ENDED 31 DECEMBER 2025

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### Opinion

We have audited the financial statements of Misean Cara ('the company') for the year ended 31 December 2025, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council, as modified by the Charities SORP (FRS 102) *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

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 profit 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*, as modified by the Charities SORP (FRS 102); 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 described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

### Other information

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MISEAN CARA  
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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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 Companies Act 2014**

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

- the information given in the directors' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

**Responsibilities of directors for the financial statements**

As explained more fully in the statement of directors' responsibilities, the directors 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the company's 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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MISEAN CARA  
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

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

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



**Thomas McDonagh**  
For and on behalf of UHY Farrelly Dawe White Limited

**Chartered Certified Accountants**

**Statutory Auditor**

FDW House  
Blackthorn Business Park  
Coes Road  
Dundalk  
Co. Louth

Date: 22 May 2026

MISEAN CARA  
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025	<i>Restricted funds 2024</i>	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
		€	€	€	€	€	€
<b>Income from:</b>							
Donations and Legacies	2	333,566	264,397	597,963	383,747	0	383,747
Other Income	3	0	95,593	95,593	0	76,872	76,872
Charitable activities	2	14,570,000	930,000	15,500,000	14,570,000	1,191,200	15,761,200
<b>Total Income</b>		<b>14,903,566</b>	<b>1,289,990</b>	<b>16,193,556</b>	<b>14,953,747</b>	<b>1,268,072</b>	<b>16,221,819</b>
<b>Expenditure on:</b>							
Raising funds	19	31,782	157,058	188,840	38,117	145,288	183,405
Charitable activities	5	14,928,749	821,670	15,750,419	15,113,932	740,108	15,854,040
<b>Total Expenditure</b>	5	<b>14,960,531</b>	<b>978,728</b>	<b>15,939,259</b>	<b>15,152,049</b>	<b>885,396</b>	<b>16,037,445</b>
Gross transfers between funds	25	50,438	(50,438)	0	213,000	(213,000)	0
<b>Net surplus/(deficit) for the year / Net movement in funds</b>	25	(56,995)	311,262	254,297	(198,302)	382,675	184,373
Fund balances at 1 January 2025		195,451	2,581,258	2,776,709	180,753	2,411,583	2,592,336
<b>Fund balances at 31 December 2025</b>		<b>188,924</b>	<b>2,842,082</b>	<b>3,031,006</b>	<b>195,451</b>	<b>2,581,258</b>	<b>2,776,709</b>

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

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MISEAN CARA  
(A company limited by guarantee)

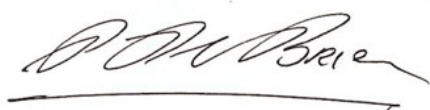
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BALANCE SHEET  
AS AT 31 DECEMBER 2025

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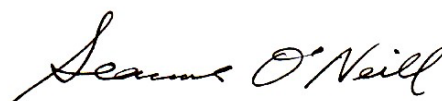
		2025	2024
	<b>Notes</b>		
<b>FIXED ASSETS</b>			
Tangible assets	<b>22</b>	193,927	205,139
<b>CURRENT ASSETS</b>			
Debtors & prepayments	<b>23</b>	67,548	83,971
Cash at bank and on hand	<b>28</b>	<u>5,186,605</u>	<u>6,524,166</u>
		5,254,153	6,608,137
<b>Creditors</b> (amounts falling due <b>within one year</b> )	<b>24</b>	(2,417,074)	(4,036,567)
<b>Net current assets</b>		<u>2,837,079</u>	<u>2,571,570</u>
<b>Total Assets less Current Liabilities</b>		<u><b>3,031,006</b></u>	<u><b>2,776,709</b></u>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted Funds	<b>25</b>	188,924	195,451
Unrestricted Funds	<b>25</b>	<u>2,842,082</u>	<u>2,581,258</u>
<b>TOTAL CHARITY FUNDS</b>		<u><b>3,031,006</b></u>	<u><b>2,776,709</b></u>

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



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Mr Philip O'Brien  
Director



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Fr. Séamus O'Neill  
Director

Date: 13 May 2026

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MISEAN CARA  
(A company limited by guarantee)

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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	Notes	<b>2025 Total €</b>	<i>2024 Total €</i>
<b>Cash flows from operating activities</b>			
Net cash inflow from operating activities	<b>27</b>	<u>(1,240,632)</u>	<u>(1,979,295)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	<b>22</b>	<u>(96,928)</u>	<u>(149,668)</u>
<b>Net Cash (used in) investing activities</b>		<u>(96,928)</u>	<u>(149,668)</u>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		<u>0</u>	<u>0</u>
<b>Change in cash and cash equivalents in the year</b>		<b>(1,337,560)</b>	<i>(2,128,963)</i>
Cash and cash equivalents at the beginning of the year	<b>28</b>	6,524,166	8,653,129
Cash and cash equivalents at the end of the year	<b>28</b>	5,186,605	6,524,166

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**1. Accounting Policies**

**1.1 General Information**

The Charity has applied FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council, as modified by the Charities Statement of Recommended Practice (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. As noted below, the Directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

Misean Cara is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at 4th Floor, Callaghan House, 13-16 Dame Street, Dublin 2 and its company registration number is 381117.

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes incorporating significant accounting policies constitute the individual financial statements of Misean Cara for the financial year ended 31 December 2025.

The nature of the Charity's operations and its principal activities are set out in the Directors Report.

**Currency**

The financial statements have been presented in Euro which is also the functional currency of the company. Figures in the financial statements are rounded to the nearest Euro.

**1.2 Basis of preparation of financial statements**

The financial statements have been prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 and the Companies Act 2014.

**Going Concern**

The financial statements have been prepared on the going concern basis which assumes that the organisation will continue in operational existence for the foreseeable future.

At the balance sheet date, the organisation has a net asset position of €3,031,006 (2024 - €2,776,709) and unrestricted reserves of €2,842,081 (2024 - €2,581,258).

The Directors prepare annual budgets and cash flows to assist in financial planning matters for the organisation. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to discharge its obligations as they fall due. In preparing these projections and forecasts, the Directors acknowledge that the principal source of funding is from Irish Aid. However, there is no indication that this funding will be withdrawn or curtailed by Irish Aid.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

#### 1.3 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy, and it is probable the income will be received. All income derives from activities in Ireland.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the Charity has entitlement 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, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance and included within income from charitable activities.

Investment income and all other income is included when receivable.

Member Contributions are included in income on a cash received basis.

#### 1.4 Expenditure

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it is incurred.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**1. Accounting Policies (*continued*)**

**1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.6 Currency**

1) *Functional and presentation currency*

Items included in the financial statements of the Charity are measured using the currency of the primary economic environment in which the Charity operates ("the functional currency"). The financial statements are presented in Euro, which is the Charity's functional and presentation currency and is denoted by the symbol "€".

2) *Transactions and balances*

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Any foreign exchange gains and losses, including any relating to borrowings and cash and cash equivalents are presented in the statement of financial activity within expenditure on charitable activities.

**1.7 Taxation**

No charge to current or deferred taxation arises as the Charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 15772.

**1.8 Operating leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to Statement of Financial Activities on a straight-line basis over the period of the lease.

**1.9 Tangible fixed assets and depreciation cost**

**Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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## 1. Accounting Policies (*continued*)

### Depreciation

Depreciation is provided on fixtures and fittings, office equipment and computer equipment and software, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to the assets are as follows:

Fixtures and fittings	-	10% Straight Line
Office equipment	-	15% Straight Line
Computer equipment and software	-	33% Straight Line

The Charity's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated assets are retained in the cost of the asset and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

### Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

#### 1.10 Debtors

Debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

#### 1.11 Cash at bank and in hand

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### 1.12 Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**1. Accounting Policies (*continued*)**

**1.13 Employee benefits**

The Charity provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

**1) Short term benefits**

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

**2) Defined contribution pension plans**

The Charity operates a defined contribution plan. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate fund. Under defined contribution plans, the Charity has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

**1.14 Provisions**

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

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

**1.15 Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**1.16 Fund accounting**

The following funds are operated by the Charity:

**Restricted Funds**

Restricted funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

**Unrestricted Funds**

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

**Designated Funds**

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds. Investment income, gains and losses are allocated to the appropriate fund.

**1.17 Critical accounting estimates and areas of judgement**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

**Useful Economic Life of Tangible Fixed Assets**

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

**Going concern**

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

MISEAN CARA  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

<b>2 Income from Charitable Activities</b>	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
<b>INCOME FROM CHARITABLE ACTIVITIES</b>				
Irish Aid	14,570,000	930,000	15,500,000	15,500,000
<b>INCOME FROM DONATIONS &amp; LEGACIES</b>				
Bridgidines	20,000	0	20,000	20,000
GHR Foundation	299,776	0	299,776	310,555
Syria Appeal	0	0	0	1,084
Ornua	0	0	0	5,114
Electric Aid	11,000	0	11,000	36,994
Dominican Sisters	0	10,000	10,000	10,000
Spiritans	2,250	0	2,250	0
Other Donations	540	0	540	0
Members Contribution	0	254,397	254,397	261,200
	<u>333,566</u>	<u>264,397</u>	<u>597,963</u>	<u>644,947</u>
<b>Total 2025</b>	<b><u>14,903,566</u></b>	<b><u>1,194,397</u></b>	<b><u>16,097,963</u></b>	<b><u>16,144,947</u></b>
<i>Total 2024</i>	<u>14,953,747</u>	<u>1,191,200</u>	<u>16,144,947</u>	
<b>3 Other Income</b>				
	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
Bank Interest Received & receivable	0	95,151	95,151	75,718
Fundraising Income (PayPal + others)	0	442	442	1,154
	<u>0</u>	<u>95,593</u>	<u>95,593</u>	<u>76,872</u>
<i>Total 2024</i>	<u>0</u>	<u>76,872</u>	<u>76,872</u>	

MISEAN CARA  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

**4 Expenditure on charitable activities**

Expenditure on charitable activities includes transfer of grant funds overseas and the cost of goods, services, salaries and support costs related to development activities. The expenditure on charitable activities is analysed in detail in the notes 5-19 below.

**5 CHARITABLE ACTIVITIES**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
Large Scheme Funding (Note 6)	2,847,734	127,329	2,975,063	6,401,779
Medium Scheme Funding (Note 7)	778,493	34,807	813,300	2,005,590
Small Scheme Funding (Note 8)	619,808	27,713	647,521	787,919
Member Capacity Development Funding (Note 9)	343,882	15,375	359,257	276,644
Emergency Fund (Note 10)	474,472	21,216	495,688	655,109
MMG Funding (Note 11a)	8,241,015	368,471	8,609,486	4,093,794
Innovation Funding (Note 11b)	115,250	5,150	120,400	0
Organisational Development (Note 12)	170,448	7,357	177,805	148,317
Capacity Building (Note 13)	703,239	33,917	737,156	710,544
Research and Development (Note 14)	93,732	1,982	95,714	20,309
Monitoring, Evaluation and Audit - Members/Projects (Note 15)	509,875	22,799	532,674	568,161
Governance (Note 16)	30,801	155,554	186,355	185,873
	<b><u>14,928,749</u></b>	<b><u>821,670</u></b>	<b><u>15,750,419</u></b>	<b><u>15,854,039</u></b>
<i>Total 2024</i>	<u>15,113,931</u>	<u>740,108</u>	<u>15,854,039</u>	

MISEAN CARA  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

**6 Large Scheme Funding (€50,000 - €115,000 per project)**

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Augustinian Fathers	70,000	0	70,000	80,000
Columban Fathers	310,000	0	310,000	322,204
De La Salle Brothers	450,053	0	450,053	548,299
Dominican Sisters	55,000	0	55,000	0
Faithful Companions of Jesus	0	0	0	230,000
Franciscan Brothers	145,917	0	145,917	115,000
Franciscan Missionaries of the Divine Motherhood	95,000	0	95,000	114,000
Franciscan Missionaries of St Joseph	0	0	0	317,279
Franciscan Missionary Union	115,000	0	115,000	173,000
Franciscan Sisters of the Immaculate Conception	111,000	0	111,000	115,000
Good Shepherd Sisters	0	0	0	221,473
Holy Faith Sisters	70,000	0	70,000	0
Institute of the Blessed Virgin Mary (Loreto)	0	0	0	281,444
Jesuit Missions	230,000	0	230,000	230,000
Little Company of Mary	0	0	0	94,684
Marist Brothers	216,250	0	216,250	240,891
Marist Fathers	50,000	0	50,000	0
Medical Missionaries of Mary	(1,576)	0	(1,576)	296,611
Mill Hill Missionaries	70,978	0	70,978	87,101
Missionary Sisters of the Assumption	0	0	0	285,000
Missionary Sisters of the Holy Rosary	114,939	0	114,939	325,000
Presentation Brothers	30,000	0	30,000	45,000
Presentation Sisters	0	0	0	90,000
Presbyterian Church in Ireland	63,680	0	63,680	59,111
The Redemptorists	0	0	0	154,218
Rosminian Fathers	71,600	0	71,600	0
Salesians of Don Bosco Ireland	115,000	0	115,000	115,000
Salesian Sisters	0	0	0	460,599
Sisters of Sacred Hearts of Jesus and Mary (Chigwell)	0	0	0	356,066
Sisters of St Louis	110,744	0	110,744	86,830
Society of the Sacred Heart	109,855	0	109,855	203,086
Spiritans	0	0	0	236,958
Society of the Divine Saviour	164,094	0	164,094	254,712
Vincentian Fathers	65,000	0	65,000	0
Large Applications Assessment Cost	15,200	0	15,200	15,300
Support Costs (see note 17b)	0	127,329	127,329	247,913
<b>Total 2025</b>	<b>2,847,734</b>	<b>127,329</b>	<b>2,975,063</b>	<b>6,401,779</b>
<i>Total 2024</i>	<i>6,153,866</i>	<i>247,913</i>	<i>6,401,779</i>	

MISEAN CARA  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

**7 Medium Scheme Funding (€20,000 - €49,999 per project)**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
Carmelites (OCD)	45,000	0	45,000	0
Columban Fathers	0	0	0	55,000
CMS Ireland	45,000	0	45,000	72,193
Daughters of Charity of St Vincent de Paul	0	0	0	(25,000)
Daughters of Mary and Joseph	0	0	0	36,680
Dominican Sisters	45,000	0	45,000	90,000
Franciscan Brothers	18,750	0	18,750	45,000
Franciscan Missionaries of the Divine Motherhood	0	0	0	37,000
Franciscan Missionaries of St Joseph	0	0	0	88,911
Franciscan Sisters of the Immaculate Conception	40,000	0	40,000	84,100
Good Shepherd Sisters	0	0	0	112,125
Holy Faith Sisters	30,000	0	30,000	45,000
Institute of the Blessed Virgin Mary (Loreto)	(6,534)	0	(6,534)	(22,163)
La Sainte Union	34,700	0	34,700	34,700
Marist Brothers	168,550	0	168,550	45,000
Medical Missionaries of Mary	0	0	0	85,000
Mercy Sisters (Ireland)	49,346	0	49,346	44,779
Mill Hill Missionaries	20,000	0	20,000	0
Missionary Sisters of the Holy Rosary	26,800	0	26,800	66,550
Passionist Fathers	79,218	0	79,218	58,415
Patrician Brothers	25,817	0	25,817	38,017
Poor Servants of the Mother of God	37,823	0	37,823	89,720
Presentation Brothers	0	0	0	25,000
Presentation Sisters	(30,000)	0	(30,000)	19,285
Presbyterian Church in Ireland	0	0	0	40,889
The Redemptorists	0	0	0	85,000
Religious of Jesus and Mary	35,000	0	35,000	0
Religious of the Sacred Heart of Mary	90,000	0	90,000	115,000
Rosminian Fathers	0	0	0	65,800
Salesian Sisters	0	0	0	149,401
Servants of the Holy Spirit	38,862	0	38,862	63,120
Sisters of Charity (RSC)	30,000	0	30,000	0
Sisters of Sacred Hearts of Jesus and Mary (Chigwell)	0	0	0	44,217
Sisters of St Louis	45,000	0	45,000	45,000
Spiritans	0	0	0	66,625
Society of the Divine Saviour	(89,839)	0	(89,839)	44,944
Vincentian Fathers	0	0	0	82,616
Support Costs (see note 17b)	0	34,807	34,807	77,666
<b>Total 2025</b>	<b>778,493</b>	<b>34,807</b>	<b>813,300</b>	<b>2,005,590</b>
<i>Total 2024</i>	<i>1,927,924</i>	<i>77,666</i>	<i>2,005,590</i>	

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NOTES TO THE FINANCIAL STATEMENTS  
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**8 Small Scheme Funding (€50,000 - €14,999 per project)**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<b>Total funds 2024 €</b>
Augustinian Fathers	60,000	0	60,000	30,000
Carmelites (OCD)	40,000	0	40,000	0
Edmund Rice Development	0	0	0	(10,010)
Columban Fathers	0	0	0	15,000
CMS Ireland	29,997	0	29,997	0
Daughters of Charity of St Vincent de Paul	0	0	0	18,000
Daughters of Mary and Joseph	45,000	0	45,000	15,000
Divine Word Missionaries	14,391	0	14,391	15,000
Franciscan Brothers	40,000	0	40,000	30,000
Franciscan Missionaries of the Divine Motherhood	9,000	0	9,000	9,000
Franciscan Missionaries of St Joseph	9,000	0	9,000	64,861
Franciscan Missionary Union	29,000	0	29,000	0
Franciscan Sisters of the Immaculate Conception	7,000	0	7,000	0
Good Shepherd Sisters	0	0	0	66,000
Institute of the Blessed Virgin Mary (Loreto)	0	0	0	73,742
Marist Brothers	15,000	0	15,000	30,000
Medical Missionaries of Mary	10,999	0	10,999	37,527
Mill Hill Missionaries	36,929	0	36,929	41,793
Missionary Sisters of the Assumption	0	0	0	24,000
Patrician Brothers	11,500	0	11,500	0
Poor Servants of the Mother of God	0	0	0	15,000
Presentation Brothers	29,911	0	29,911	17,500
Presentation Sisters	0	0	0	8,000
The Redemptorists	0	0	0	19,282
Religious of the Sacred Heart of Mary	45,000	0	45,000	45,000
Rosminian Fathers	6,450	0	6,450	12,500
Salesians of Don Bosco Ireland	0	0	0	0
Salesian Sisters	0	0	0	39,999
Servants of the Holy Spirit	15,000	0	15,000	6,933
Sisters of Charity (RSC)	27,375	0	27,375	22,500
Sisters of Sacred Hearts of Jesus and Mary (Chigwell)	9,000	0	9,000	36,000
Sisters of St Louis	69,256	0	69,256	44,430
Society of the Sacred Heart	30,000	0	30,000	0
Spiritans	0	0	0	25,348
Vincentian Fathers	30,000	0	30,000	5,000
Support Costs (see note 17b)	0	27,713	27,713	30,514
<b>Total 2025</b>	<b>619,808</b>	<b>27,713</b>	<b>647,521</b>	<b>787,919</b>
<i>Total 2024</i>	<i>757,405</i>	<i>30,514</i>	<i>787,919</i>	

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**9 Member Capacity Development Scheme**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<b>Total funds 2024 €</b>	
Augustinian Fathers	15,000	0	15,000	0	
Carmelites (OCD)	15,000	0	15,000	0	
Edmund Rice Development	15,000	0	15,000	15,000	
CMS Ireland	0	0	0	(2,142)	
Daughters of Charity of St Vincent de Paul	0	0	0	13,425	
Daughters of Mary and Joseph	15,000	0	15,000	0	
De La Salle Brothers	15,000	0	15,000	0	
Franciscan Brothers	15,000	0	15,000	0	
Franciscan Missionaries of St Joseph	15,000	0	15,000	0	
Franciscan Missionary Sisters for Africa	15,000	0	15,000	15,000	
Franciscan Sisters of the Immaculate Conception	15,000	0	15,000	15,000	
Good Shepherd Sisters	14,350	0	14,350	0	
Holy Faith Sisters	0	0	0	15,000	
Institute of the Blessed Virgin Mary (Loreto)	14,507	0	14,507	15,000	
Little Sisters of the Assumption	9,416	0	9,416	0	
Marist Brothers	15,000	0	15,000	15,000	
Medical Missionaries of Mary	15,000	0	15,000	0	
Mercy Sisters (Ireland)	0	0	0	4,550	
Mill Hill Missionaries	15,000	0	15,000	0	
Missionary Sisters of the Assumption	15,000	0	15,000	0	
Patrician Brothers	0	0	0	23,840	
Presentation Brothers	15,000	0	15,000	15,000	*
Presentation Sisters	14,300	0	14,300	0	*
Rosminian Fathers	10,931	0	10,931	3,721	
Saint Patrick's Missionary Society	0	0	0	15,000	
Salesians of Don Bosco Ireland	15,000	0	15,000	15,000	
Salesian Sisters	15,000	0	15,000	0	
Sisters of Sacred Hearts of Jesus and Mary (Chigwell)	12,509	0	12,509	0	
Sisters of St Joseph of Cluny	0	0	0	14,928	
Sisters of St Louis	3,999	0	3,999	0	
Society of the Sacred Heart	0	0	0	27,610	
Spiritans	15,000	0	15,000	0	
Society of the Divine Saviour	0	0	0	15,000	
Viatores Christi	15,000	0	15,000	15,000	
Vincentian Fathers	(6,130)	0	(6,130)	15,000	
Support Costs (see note 17b)	0	15,375	15,375	10,712	
<b>Total 2025</b>	<b>343,882</b>	<b>15,375</b>	<b>359,257</b>	<b>276,644</b>	
<i>Total 2024</i>	<i>265,932</i>	<i>10,712</i>	<i>276,644</i>		

- In the 2024 financial statements, an amount of €15,000 classified as MCD was attributed to Presentation Sisters. This should have been attributed to Presentation Brothers. This has been corrected by way of reclassification, with no impact on the total MCD expense reported.

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**10 Emergency Funds (up to €15,000 per project)**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<b>Total funds 2024 €</b>
Augustinian Fathers	14,800	0	14,800	0
De La Salle Brothers	15,000	0	15,000	0
Franciscan Missionary Sisters for Africa	15,000	0	15,000	15,000
Franciscan Sisters of the Immaculate Conception	0	0	0	15,000
Good Shepherd Sisters	0	0	0	104,998
Jesuit Missions	15,000	0	15,000	0
Marist Brothers	75,000	0	75,000	105,000
Medical Missionaries of Mary	0	0	0	14,725
Mill Hill Missionaries	15,000	0	15,000	13,500
Patrician Brothers	0	0	0	28,559
Presentation Sisters	15,000	0	15,000	0
Presbyterian Church in Ireland	9,938	0	9,938	15,000
The Redemptorists	30,000	0	30,000	30,000
Saint Patrick's Missionary Society	15,000	0	15,000	15,000
Salesians of Don Bosco Ireland	90,000	0	90,000	90,000
Salesian Sisters	45,000	0	45,000	89,957
Sisters of Sacred Hearts of Jesus and Mary (Chigwell)	45,000	0	45,000	0
Spiritans	74,734	0	74,734	75,000
Society of the Divine Saviour	0	0	0	3,000
Viatores Christi	0	0	0	15,000
Support Costs (see note 17b)	0	21,216	21,216	25,370
<b>Total 2025</b>	<b>474,472</b>	<b>21,216</b>	<b>495,688</b>	<b>655,109</b>
<i>Total 2024</i>	<i>629,739</i>	<i>25,370</i>	<i>655,109</i>	

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**11 Member Managed Grant and Innovation Funding**

11a MMG Project Funding	Restricted funds	Unrestricted funds	Total funds	Total funds
	€ 2025	€ 2025	€ 2025	€ 2025
Edmund Rice Development	600,000	0	600,000	600,000
Daughters of Charity of St Vincent de Paul	558,000	0	558,000	568,000
Franciscan Missionaries of St Joseph	426,283	0	426,283	0
Franciscan Missionary Sisters for Africa	579,000	0	579,000	589,000
Good Shepherd Sisters	322,800	0	322,800	0
Institute of the Blessed Virgin Mary (Loreto)	490,000	0	490,000	0
Irish Jesuits International	370,000	0	370,000	370,000
Little Sisters of the Assumption	257,420	0	257,420	169,311
Medical Missionaries of Mary	490,000	0	490,000	0
Missionary Sisters of the Assumption	256,600	0	256,600	0
Presentation Sisters	215,550	0	215,550	0
The Redemptorists	469,420	0	469,420	0
Saint Patrick's Missionary Society	579,000	0	579,000	589,000
Salesians of Don Bosco Ireland	451,050	0	451,050	451,050
Salesian Sisters	580,192	0	580,192	0
Sisters of Sacred Hearts of Jesus and Mary (Chigwell)	581,800	0	581,800	0
Sisters of St Joseph of Cluny	158,200	0	158,200	143,200
Spiritans	400,000	0	400,000	0
Viatores Christi	455,700	0	455,700	455,700
Support Costs (see note 17b)	0	368,471	368,471	158,533
<b>Total 2025</b>	<b>8,241,015</b>	<b>368,471</b>	<b>8,609,486</b>	<b>4,093,794</b>
<i>Total 2024</i>	<i>3,935,261</i>	<i>158,533</i>	<i>4,093,794</i>	

11b Innovation Funding	Restricted funds	Unrestricted funds	Total funds	Total funds
	€ 2025	€ 2025	€ 2025	€ 2025
Edmund Rice Development	8,000	0	8,000	0
Daughters of Charity of St Vincent de Paul	18,000	0	18,000	0
Franciscan Missionary Sisters for Africa	8,000	0	8,000	0
Institute of the Blessed Virgin Mary (Loreto)	8,000	0	8,000	0
Marist Brothers	8,000	0	8,000	0
Missionary Sisters of the Assumption	9,000	0	9,000	0
Salesians of Don Bosco Ireland	8,000	0	8,000	0
Salesian Sisters	8,000	0	8,000	0
Sisters of Sacred Hearts of Jesus and Mary (Chigwell)	35,000	0	35,000	0
Vincentian Fathers	5,250	0	5,250	0
Support Costs (see note 17b)	0	5,150	5,150	0
<b>Total 2025</b>	<b>115,250</b>	<b>5,150</b>	<b>120,400</b>	<b>0</b>
<i>Total 2024</i>	<i>0</i>	<i>0</i>	<i>0</i>	

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**12 ORGANISATION DEVELOPMENT**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
Management Information Systems	152,164	0	152,164	126,600
Consultancies	18,284	0	18,284	16,171
Support Costs (see note 17b)	0	7,357	7,357	5,546
	<b>170,448</b>	<b>7,357</b>	<b>177,805</b>	<b>148,317</b>
<i>Total 2024</i>	<i>142,771</i>	<i>5,546</i>	<i>148,317</i>	

**13 CAPACITY BUILDING**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
In-Country Mentorship	148,089	0	148,089	138,694
Capacity Building - Courses	5,705	0	5,705	25,441
Mentor Field Meetings	16,705	0	16,705	14,511
Salaries Allocation	532,740	0	532,740	503,621
Support Costs (see note 17b)	0	33,917	33,917	28,277
	<b>703,239</b>	<b>33,917</b>	<b>737,156</b>	<b>710,544</b>
<i>Total 2024</i>	<i>682,267</i>	<i>28,277</i>	<i>710,544</i>	

**14 RESEARCH AND DEVELOPMENT**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
Learning Review	37,366	0	37,366	0
Developing Linkages & Networks	1,012	0	1,012	500
Research Projects	55,354	0	55,354	19,592
Support Costs (see note 17)	0	1,982	1,982	217
	<b>93,732</b>	<b>1,982</b>	<b>95,714</b>	<b>20,309</b>
<i>Total 2024</i>	<i>20,092</i>	<i>217</i>	<i>20,309</i>	

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**15 MONITORING & EVALUATION**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
<b>15.a Monitoring and Evaluation</b>				
External Evaluations	0	0	0	46,000
MDO Field Visits	0	0	0	0
Misean Cara - Monitoring Trips O/Seas Conferences, Development & Exposure Trips	21,511	0	21,511	54,372
Reviewing Members Reports	24,315	0	24,315	9,825
Salaries Allocations	9,180	0	9,180	25,200
Support Costs (see note 17b)	393,717	0	393,717	351,424
	0	20,064	20,064	19,620
	<b>448,723</b>	<b>20,064</b>	<b>468,787</b>	<b>506,441</b>

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
<b>15.b Audit Members/Projects</b>				
Salaries	61,152	0	61,152	59,147
Finance Audits Field Visits - Consultants	0	0	0	189
Finance Audits Field Visits - Finance Staff	0	0	0	0
Support Costs (see note 17b)	0	2,735	2,735	2,384
	<b>61,152</b>	<b>2,735</b>	<b>63,887</b>	<b>61,720</b>

<b>Total 2025</b>	<b>509,875</b>	<b>22,799</b>	<b>532,674</b>	
<i>Total 2024</i>	<i>546,157</i>	<i>22,004</i>	<i>568,161</i>	

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16 GOVERNANCE COSTS	Restricted funds	Unrestricted funds	Total funds	Total funds
	2025	2025	2025	2024
	€	€	€	€
Statutory External Audit Fees	0	12,726	12,726	15,802
Legal and Other Professional Fees	30,801	31,883	62,684	81,803
Board & Membership Costs	0	70,028	70,028	50,921
Support Costs (see note 17a)	0	40,917	40,917	37,347
	<b>30,801</b>	<b>155,554</b>	<b>186,355</b>	<b>185,873</b>
<i>Total 2024</i>	<i>52,517</i>	<i>133,356</i>	<i>185,873</i>	

17a SUPPORT COSTS	Charitable Activities	Raising Funds	Governance Costs	Total funds	Total funds
	2025	2025	2025	2025	2024
	€	€	€	€	€
Payroll Costs	413,308	31,636	25,513	470,457	423,591
Other Staff Costs	51,100	3,911	3,155	58,166	52,694
Office Premises Costs	68,531	5,245	4,230	78,006	77,387
Office Administration and ICT Costs	123,690	9,219	7,434	140,343	124,470
Depreciation	9,487	726	585	10,798	12,269
<b>Total</b>	<b>666,116</b>	<b>50,737</b>	<b>40,917</b>	<b>757,770</b>	<b>690,411</b>
<i>Total 2024</i>	<i>606,753</i>	<i>46,311</i>	<i>37,347</i>	<i>690,411</i>	

In 2024 and 2025, all support costs related to unrestricted funds.

An analysis of the above support costs across various funds is set out below:

17b FUNDING SCHEME SUPPORT COSTS	2025	2024
	€	€
Large Scheme funding (Note 6)	127,329	247,913
Medium Scheme funding (Note 7)	34,807	77,666
Small Scheme funding (Note 8)	27,713	30,514
Member Capacity Development funding (Note 9)	15,375	10,712
Emergency funding (Note 10)	21,216	25,370
MMG funding (Note 11a)	368,471	158,533
Innovation funding (Note 11b)	5,150	0
Organisational Development (Note 12)	7,357	5,546
Capacity Building (Note 13)	33,917	28,277
Research and Development (Note 14)	1,982	217
Monitoring Evaluation & Audit of member projects (Note 15)	22,799	22,004
Governance Costs (Note 16)	40,917	37,347
Raising funds (Note 19)	50,737	46,311
	<b>757,770</b>	<b>690,411</b>

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NOTES TO THE FINANCIAL STATEMENTS  
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**18 APPORTIONMENT OF SALARY COSTS**

Misean Cara apportions salary costs on the basis set out in the below table:

Salary Allocations	Restricted			Unrestricted		
Name	Capacity Building	Audit	Monitoring & Evaluation	Fundraising	Programme Support Allocation	Total
CEO	10%		15%	10%	65%	100%
Admin Officer	25%				75%	100%
Admin Assistant	25%				75%	100%
Donor Engagement & Comms Manager				95%	5%	100%
Comms Officer	25%		10%	15%	50%	100%
Grants Officer	60%		20%	10%	10%	100%
Financial Controller	10%	20%		5%	65%	100%
Finance Officer	10%	70%			20%	100%
I.T. Officer	50%				50%	100%
Organisation Change Manager	40%		25%		35%	100%
Funding Manager	40%		25%		35%	100%
Senior Project Officer	35%		35%		30%	100%
Senior Project Officer	100%					100%
Project Officer x 4	35%		35%		30%	100%
Safeguarding Advisor	40%		60%			100%
L&D Manager	65%		25%		10%	100%
L&D Officer x 3	35%		65%			100%
Programme Coordinator	50%		50%			100%
HR Strategy					100%	100%

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**19 Raising Funds**

	<b>Restricted funds 2025 €</b>	<b>Unrestricted funds 2025 €</b>	<b>Total funds 2025 €</b>	<i>Total funds 2024 €</i>
Promotional Activities	31,782	0	31,782	38,117
Website and Publicity	0	12,385	12,385	5,749
Salaries Allocation	0	82,022	82,022	83,612
Direct Fundraising Expenses	0	11,914	11,914	9,616
Support Costs (see note 17a)	0	50,737	50,737	46,311
	<b>31,782</b>	<b>157,058</b>	<b>188,840</b>	<b>183,405</b>
<i>Total 2024</i>	<i>38,117</i>	<i>145,288</i>	<i>183,405</i>	

**20 Net Income / (Expenditure)**

This is stated after charging:	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Results (stated after charging)</b>		
Depreciation	108,140	64,510
Auditor's remuneration	12,726	15,802

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<b>21 STAFF COSTS</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Salaries	1,338,327	1,237,875
Employers PRSI	134,978	129,202
Pension Costs	119,005	102,361
	<u><b>1,592,310</b></u>	<u><b>1,469,438</b></u>

**The average number of persons employed by the charity during the year was as follows**

	<b>2025</b>	<b>2024</b>
Management	6	6
Finance & Administration	4	4
Learning & Development	4	4
Fundraising & Communications	2	2
Project Funding	7	7
Safeguarding	1	1
Total	<u><b>24</b></u>	<u><b>24</b></u>

**The number of higher paid employees were:**

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
€60,000 - €70,000	3	2
€70,000 - €80,000	2	3
€80,000 - €90,000	0	0
€90,000 - €99,999	1	1

The annual remuneration of the key management personnel amounts to €525,315 (2024 - €516,428) including pension benefits, of which €117,072 (2024 - €116,975) related to the Chief Executive Officer.

During the year, no Director received any remuneration	€Nil	(2024 - €Nil)
During the year, no Director received any benefits in kind	€Nil	(2024 - €Nil)
Directors were reimbursed for vouched expenses.	€Nil	(2024 - €Nil)

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NOTES TO THE FINANCIAL STATEMENTS  
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**22 TANGIBLE FIXED ASSETS**

	<b>Fixtures and Fittings €</b>	<b>Office Equipment €</b>	<b>Computer Equipment and Software €</b>	<b>Total €</b>
<b>Cost or Valuation</b>				
at 1 January 2025	20,525	16,859	650,900	688,284
Additions	0	3,056	93,872	96,928
Disposals	0	0	0	0
<b>As at 31 Dec 2025</b>	<b>20,525</b>	<b>19,915</b>	<b>744,772</b>	<b>785,212</b>
<b>Depreciation</b>				
at 1 January 2025	20,433	16,859	445,853	483,145
Charge to Support Costs	53	519	10,226	10,798
Charged to Non-Support Costs	0	0	97,342	97,342
Disposals	0	0	0	0
<b>As at 31 Dec 2025</b>	<b>20,486</b>	<b>17,378</b>	<b>553,421</b>	<b>591,285</b>
<b>Net Book Amounts</b>				
<b>As at 31 Dec 2025</b>	<b>39</b>	<b>2,537</b>	<b>191,351</b>	<b>193,927</b>
<i>As at 31 Dec 2024</i>	<i>92</i>	<i>0</i>	<i>205,047</i>	<i>205,139</i>

**23 DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Due within one year</b>		
Prepayments and accrued income	67,548	83,971

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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<b>24 CREDITORS: Amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts due to member organisations	2,225,671	3,880,011
Trade Creditors	32,443	28,062
Other Creditors (Visa Cards)	1,210	1,681
PAYE / PRSI	36,836	33,627
Pensions	0	0
Deferred Income (see below)	0	0
Accruals	120,914	93,186
Irish Aid	0	0
	<b>2,417,074</b>	<b>4,036,567</b>

**DEFERRED INCOME**

	<b>2025</b>	<b>2024</b>
	€	€
Deferred income at 1 January 2025	0	13,620
Resources deferred during the year	0	0
Amounts released from previous years	0	(13,620)
<b>Deferred income at 31 December 2025</b>	<b>0</b>	<b>0</b>

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NOTES TO THE FINANCIAL STATEMENTS  
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**25 STATEMENT OF FUNDS**

**Statement of Funds - current year**

	Balance at 1 January 2025	Income	Expenditure	Transfers in / out	Balance at 31 December 2025
	€	€	€	€	€
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Contingency Fund	1,048,938	0	0	33,223	1,082,161
Fixed Asset Fund	205,139	0	0	(11,212)	193,927
Member Contingency Fund	320,000	0	0	0	320,000
Fundraising Investment Fund	481,850	254,397	0	0	736,247
	<b>2,055,927</b>	<b>254,397</b>	<b>0</b>	<b>22,011</b>	<b>2,332,335</b>
<b>General funds</b>					
General	525,331	1,035,593	(978,728)	(72,449)	509,747
<b>Total Unrestricted Funds</b>	<b>2,581,258</b>	<b>1,289,990</b>	<b>(978,728)</b>	<b>(50,438)</b>	<b>2,842,082</b>
<b>Restricted funds</b>					
Restricted funds	195,451	14,903,566	(14,960,531)	50,438	188,924
<b>Total of Funds</b>	<b>2,776,709</b>	<b>16,193,556</b>	<b>(15,939,259)</b>	<b>0</b>	<b>3,031,006</b>

**SUMMARY OF FUNDS**

**Summary of Funds - current year**

	Balance at 1 January 2025	Income	Expenditure	Transfers in / out	Balance at 31 December 2025
Unrestricted Funds	2,581,258	1,289,990	(978,728)	(50,438)	2,842,082
Restricted funds	195,451	14,903,566	(14,960,531)	50,438	188,924
	<b>2,776,709</b>	<b>16,193,556</b>	<b>(15,939,259)</b>	<b>0</b>	<b>3,031,006</b>

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**STATEMENT OF FUNDS (continued)**

**Statement of Funds - prior year**

	<i>Balance at 1 January 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in / out</i>	<i>Balance at 31 December 2024</i>
	€	€	€	€	€
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Contingency Fund	893,798	0	0	155,140	1,048,938
Fixed Asset Fund	119,982	0	0	85,157	205,139
Member Contingency Fund	285,375	34,625	0	0	320,000
Fundraising Investment Fund	255,275	226,575	0	0	481,850
	<u>1,554,430</u>	<u>261,200</u>	<u>0</u>	<u>240,297</u>	<u>2,055,927</u>
<b>General funds</b>					
General	857,153	1,006,872	(885,396)	(453,297)	525,331
<b>Total Unrestricted Funds</b>	<u>2,411,583</u>	<u>1,268,072</u>	<u>(885,396)</u>	<u>(213,000)</u>	<u>2,581,258</u>
<b>Restricted funds</b>					
Restricted funds	<u>180,753</u>	<u>14,953,747</u>	<u>(15,152,049)</u>	<u>213,000</u>	<u>195,451</u>
<b>Total of Funds</b>	<u>2,592,336</u>	<u>16,221,819</u>	<u>(16,037,445)</u>	<u>0</u>	<u>2,776,709</u>

**SUMMARY OF FUNDS**

	<i>Balance at 1 January 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in / out</i>	<i>Balance at 31 December 2024</i>
<b>Summary of Funds - prior year</b>					
Unrestricted Funds	2,411,583	1,268,072	(885,396)	(213,000)	2,581,258
Restricted funds	180,753	14,953,747	(15,152,049)	213,000	195,451
	<u>2,592,336</u>	<u>16,221,819</u>	<u>(16,037,445)</u>	<u>0</u>	<u>2,776,709</u>

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

**Reserves Policy**

Misean Cara has a policy of retaining sufficient reserves to safeguard the continuity of its operations whilst at the same time committing the maximum possible resources to its activities and programmes. At the end of 2025 the financial statements showed total reserves of €3,031,006 broken down between restricted and unrestricted reserves.

**Restricted funds**

Restricted funds represent income received that can only be used for particular purposes specified by donors.

Such purposes are within the overall aims of Misean Cara. It is the policy of Misean Cara to fully apply such funds for the purposes for which they were donated as quickly as possible.

**Unrestricted funds**

General unrestricted funds are for use at the discretion of the Charity in furtherance of the objectives of Misean Cara.

**Designated funds**

These represent funds that Misean Cara has at its discretion set aside for specific purposes which would otherwise form part of the unrestricted funds of the Charity. At the end of 2025 these are funds set aside for the specific purposes of:

- Winding Down Fund set aside as a contingency to cover a portion of payroll and unrestricted overheads in the next financial year as a contingency against shortfalls in the Charity's main sources of income.
- Fixed Asset Fund set aside to cover the investment in fixed assets representing the net book value of fixed assets at the balance sheet date.
- Member Contingency Fund established to provide for any significant unexpected expenses to a maximum of €320,000 is funded by the members contributions.
- Fundraising Investment Fund established to provide resources to secure new donors to diversify our income stream.

**26 Analysis of Net Assets between Funds**

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €
<b>Analysis of net assets between funds - current year</b>			
Tangible fixed assets	0	193,927	193,927
Current assets	2,414,595	2,839,558	5,254,153
Creditors due within one year	(2,225,671)	(191,403)	(2,417,074)
	<b>188,924</b>	<b>2,842,082</b>	<b>3,031,006</b>

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
<b>Analysis of net assets between funds - prior year</b>			
Tangible fixed assets	0	205,139	205,139
Current assets	4,075,462	2,532,674	6,608,137
Creditors due within one year	(3,880,011)	(156,555)	(4,036,566)
	<b>195,451</b>	<b>2,581,259</b>	<b>2,776,709</b>

MISEAN CARA  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

**27 Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	€	€
Net Income / (Expenditure) for the year (as per Statement of Financial Activities)	254,297	184,373
<b>Adjustment for:</b>		
Depreciation charges	108,140	64,509
Decrease / (Increase) in Debtors	16,423	(43,250)
Increase / (Decrease) in Creditors	(1,619,494)	(2,184,928)
<b>Net cash provided/(absorbed) by operating activities</b>	<b><u>(1,240,634)</u></b>	<b><u>(1,979,295)</u></b>

**28 Analysis of Cash and Cash equivalents**

	<b>2025</b>	<b>2024</b>
	€	€
Cash at Bank and In Hand	5,186,605	6,524,166
	<b><u>5,186,605</u></b>	<b><u>6,524,166</u></b>

**29 Analysis of change in net debt**

	<b>At</b>	<b>Cash Flow</b>	<b>At</b>
	<b>1 January 2025</b>		<b>31 December 2025</b>
	€	€	€
Cash at Bank and In Hand	6,524,166	(1,337,561)	5,186,605
<b>Total 2025</b>	<b><u>6,524,166</u></b>	<b><u>(1,337,561)</u></b>	<b><u>5,186,605</u></b>
<i>Total 2024</i>	<i><u>8,653,129</u></i>	<i><u>(2,128,963)</u></i>	<i><u>6,524,166</u></i>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**30 Company Status**

Misean Cara is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding €1 to the assets of the charitable company in the event of its being wound up while he or she is a member.

**31 Capital Commitments**

There are no capital commitments outstanding at the end of the year.

**32 Contingent Liability**

There were no contingent liabilities at the balance sheet date.

**33 Pension Commitments**

The company operates a defined contribution pension scheme in respect of all permanent employees. The pension charge represents contributions due from the company and amounted to €119,005 (2024 - €102,361)

**34 Taxation**

The company is limited by guarantee not having share capital and it has been granted charitable exemption by the Revenue Commissioners.

**35 Future Commitments**

**a – Operating Lease Commitments**

At the balance sheet date, Misean Cara had obligations under non-cancellable operating leases as follows:

	2025	2024
	€	€
Not later than 1 year	62,500	62,500
Later than 1 year and not later than 5 years	15,625	78,125
	<u>78,125</u>	<u>140,625</u>

**b – Multi-Annual Project Commitments**

Misean Cara has made contractual offers to its Member Organisations to fund multi-annual projects. The terms of these contracts outline that funding for subsequent years will be released in accordance with the fulfilment of the contract terms and conditions and the receipt of funding from Irish Aid, Misean Cara's principal funder.

**36 Related Party Transactions**

In 2025, 3 of the 12 directors (2024 - 3 directors) who served on the board of Misean Cara during the year were members of organisations who received funding under the various funding schemes. The amount of funding allocated to those members in 2025 was €950,589 (2024 - €1,127,835 )

No other related party transactions took place during the year ended 31 December 2025.

**37 Key Management Personnel**

The details disclosed in Note 21 represent the compensation paid to key management personnel, in line with S9.30 of the Charities SORP.

**38 Post Balance Sheet Events**

There have been no significant events affecting the company since the year end which in the opinion of the Directors require disclosure in the financial statements.

**39 Controlling Party**

The company is controlled by the Board of Directors acting in concert.

**40 Approval of the Financial Statements**

The Financial Statements were approved by the Board on 13 May 2026.