

**Company registration number: 555237**

**Wildlife Rehabilitation Ireland  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2024**

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Wildlife Rehabilitation Ireland  
Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Michael Gunn Emma Higgs Aidan Lynch David Duffy Mark Muir Sean Conlon Karen Mahon Aoife Corcoran
<b>Secretary</b>	Cormac O'Connor (Appointed 17/03/2024) Emma Higgs (Resigned 17/03/2024)
<b>Company number</b>	555237
<b>Charity Number</b>	20991
<b>Registered office</b>	10 High Meadows Duleek Co.Meath
<b>Auditor</b>	McEvoy Craig The Haymarket Dyer Street Drogheda Co. Louth
<b>Bankers</b>	AIB Dyer Street Drogheda Co.Louth

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2024.

**Directors**

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

Michael Gunn  
Emma Higgs  
Aidan Lynch  
David Duffy  
Mark Muir  
Sean Conlon  
Karen Mahon  
Aoife Corcoran

**Principal activities**

The charities objects and principal activities are:

- (1) Support, extend and improve wildlife rehabilitation resources in Ireland;
- (2) Promote awareness and education about Irish wildlife for the general public and for professionals working in this and adjacent fields;
- (3) Take any other action that will improve wildlife welfare and conservation in Ireland

**Business review**

The surplus for the financial year after providing for depreciation amounted to €5,352 (2023: €11,888). At the end of the financial year, the company has net assets of €149,954 (2023: €144,602).

**Future Developments**

WRI plans to continue delivering a variety of in person and online educational and outreach events in 2025. Additionally to continue our efforts to establish a Wildlife Hospital and Nature Education Centre.

**Organisation and Governance**

The Company is classified as a Type B organization. We comply with the Governance Code for the Community, Voluntary and Charitable Sector in Ireland. We reviewed our organisations compliance with the principles in the code during the period. We based this review on an assessment of our organizational practice against the recommended actions for each principle. Our review sets out actions and completion dates for any issues that the assessment identifies needs to be addressed

**Dividends**

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

**Wildlife Rehabilitation Ireland  
(A Company Limited by Guarantee and not having Share Capital)**

**Directors report (continued)**

**Events after the end of the reporting period**

There have been no significant events since the year end which are required to be disclosed in the financial statements.

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

**Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 330 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

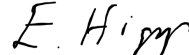
**Auditors**

The auditors McEvoy Craig have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on 9 September 2025 and signed on behalf of the board by:

DocuSigned by:  
  
017DBFDE6F384B6...

Mark Muir  
Director

Signed by:  
  
B5D922BFEC944E6...

Emma Higgs  
Director

**Wildlife Rehabilitation Ireland  
(A Company Limited by Guarantee and not having Share Capital)**

**Directors responsibilities statement**

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

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

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

**Independent auditor's report to the members of  
Wildlife Rehabilitation Ireland**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Wildlife Rehabilitation Ireland (the 'company') for the financial year ended 31 December 2024 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

**Independent auditor's report to the members of  
Wildlife Rehabilitation Ireland (continued)**

***Other Information***

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

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

We have nothing to report in this regard.

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

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and 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 material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's report to the members of  
Wildlife Rehabilitation Ireland (continued)**

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

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

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

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

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

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

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

Our report is made solely to the 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.

**Independent auditor's report to the members of  
Wildlife Rehabilitation Ireland (continued)**

Gail McEvoy

For and on behalf of  
McEvoy Craig  
Statutory Audit Firm  
The Haymarket  
Dyer Street  
Drogheda  
Co. Louth

September 2025

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Profit and loss account**  
**Financial year ended 31 December 2024**

Note	2024 €	2023 €
<b>Turnover</b>	53,916	71,862
Cost of sales	(17,433)	(19,290)
<b>Gross profit</b>	36,483	52,572
Administrative expenses	(83,093)	(90,196)
Other operating income	51,962	49,512
<b>Operating profit</b>	5,352	11,888
<b>Profit before taxation</b>	5,352	11,888
Tax on profit	-	-
<b>Profit for the financial year</b>	5,352	11,888

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

**The notes on pages 13 to 21 form part of these financial statements.**

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of income and retained earnings**  
**Financial year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
Profit for the financial year	5,352	11,888
<b>Retained earnings at the start of the financial year</b>	<u>144,602</u>	<u>132,714</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>149,954</u></u>	<u><u>144,602</u></u>

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet**  
**As at 31 December 2024**

	Note	2024 €	€	2023 €	€
<b>Fixed assets</b>					
Tangible assets	7	44,204		63,663	
			44,204		63,663
<b>Current assets</b>					
Debtors	8	5,520		-	
Cash at bank and in hand		129,160		95,636	
		134,680		95,636	
<b>Creditors: amounts falling due within one year</b>	9	(28,930)		(14,697)	
<b>Net current assets</b>			105,750		80,939
<b>Total assets less current liabilities</b>			149,954		144,602
<b>Net assets</b>			<u>149,954</u>		<u>144,602</u>
<b>Capital and reserves</b>					
Profit and loss account			149,954		144,602
<b>Members funds</b>			<u>149,954</u>		<u>144,602</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 13 to 21 form part of these financial statements.

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet (continued)**  
**As at 31 December 2024**

These financial statements were approved by the board of directors on 9 September 2025 and signed on behalf of the board by:

DocuSigned by:  
  
017DBFDE6F384B6...  
Mark Muir  
Director

Signed by:  
  
B5D922BFEC944E6...  
Emma Higgs  
Director

**The notes on pages 13 to 21 form part of these financial statements.**

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements**  
**Financial year ended 31 December 2024**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 10 High Meadows, Duleek, Co.Meath.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2024**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% straight line
Fittings fixtures and equipment	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2024**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.27.

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2024**

**5. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 1 (2023: 1).

The aggregate payroll costs incurred during the financial year were:

	<b>2024</b>	2023
	€	€
Wages and salaries	26,333	27,552
Social insurance costs	2,843	3,045
	<u>29,176</u>	<u>30,597</u>

There were no employees paid in excess of €60,000 during the year.

**6. Appropriations of profit and loss account**

	<b>2024</b>	2023
	€	€
At the start of the financial year	144,602	132,714
Profit for the financial year	5,352	11,888
<b>At the end of the financial year</b>	<u>149,954</u>	<u>144,602</u>

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2024**

**7. Tangible assets**

	Fixtures, fittings and equipment €	<b>Total</b>  €
<b>Cost</b>		
At 1 January 2024	104,635	104,635
Additions	633	633
<b>At 31 December 2024</b>	<u>105,268</u>	<u>105,268</u>
<b>Depreciation</b>		
At 1 January 2024	41,286	41,286
Charge for the financial year	19,778	19,778
<b>At 31 December 2024</b>	<u>61,064</u>	<u>61,064</u>
<b>Carrying amount</b>		
<b>At 31 December 2024</b>	<u>44,204</u>	<u>44,204</u>
At 31 December 2023	<u>63,349</u>	<u>63,349</u>

**8. Debtors**

	<b>2024</b>	2023
	€	€
Trade debtors	2,220	-
Other debtors	3,300	-
	<u>5,520</u>	<u>-</u>

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

	<b>2024</b>	2023
	€	€
Trade creditors	50	75
Other creditors including tax and social insurance	566	5,308
Accruals	15,314	9,314
Deferred income	13,000	-
	<u>28,930</u>	<u>14,697</u>

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2024**

**10. Government grants**

	<b>2024</b>	<b>2023</b>
	€	€
Grants received or receivable	64,962	49,512
Released to profit or loss	(51,962)	(49,512)
At the end of the financial year	<u>13,000</u>	<u>-</u>

The amounts recognised in the financial statements for government grants are as follows:

	<b>2024</b>	<b>2023</b>
	€	€
Recognised in creditors:		
Deferred government grants due within one year	<u>13,000</u>	<u>-</u>
Recognised in other operating income:		
Government grants recognised directly in income	<u>51,962</u>	<u>49,512</u>

<b>Agency</b>	<b>Irish Environmental Network</b>
Government Department	Department of the Environment, Climate and Communications
Grant Programme	Core funding
Purpose of the Grant	Support of core activities of the Company
Term	2024
Total Fund	49,192
Expenditure	49,192
Fund deferred or due at financial year	NIL
Received in the financial year	49,192
Restriction on use	N/A

<b>Agency</b>	<b>Irish Environmental Network</b>
Government Department	Department of the Environment, Climate and Communications
Grant Programme	Digitization Grant
Purpose of the Grant	Digital Resources
Term	2024
Total Fund	870
Expenditure	870
Fund deferred or due at financial year	NIL
Received in the financial year	870
Restriction on use	Work on IT Digitalisation

<b>Agency</b>	<b>Irish Environmental Network</b>
Government Department	Department of the Environment, Climate and Communications
Grant Programme	IEN Connectivity and Digitalisation Fund
Purpose of the Grant	IT Development
Term	2024
Total Fund	13,000
Expenditure	0
Fund deferred or due at financial year	13,000
Received in the financial year	13,000
Restriction on use	Website Development and IT development

<b>Agency</b>	<b>Meath County Council</b>
Government Department	N/A
Grant Programme	Community Heritage Grant Scheme 2024
Purpose of the Grant	A week-long Wildlife photo and taxidermy exhibition in Duleek library- Paid for new taxidermy and printed material and event
Term	2024
Total Fund	1,000
Expenditure	1,000
Fund deferred or due at financial year	NIL
Received in the financial year	1,000
Restriction on use	Carranstown Environmental Projects Grants Scheme 2024

<b>Agency</b>	<b>Meath County Council</b>
Government Department	N/A
Grant Programme	Community Heritage Grant Scheme 2024
Purpose of the Grant	To help cost of PAW Ireland APP maintenance and support
Term	2024
Total Fund	900
Expenditure	900
Fund deferred or due at financial year	NIL
Received in the financial year	900
Restriction on use	Community heritage Grant Scheme 2022

**11. Events after the end of the reporting period**

There were no significant events since the year end which required to be disclosed in the financial statements.

**12. Controlling party**

The directors are the controlling party.

**13. Approval of financial statements**

The board of directors approved these financial statements for issue on 9 September 2025.

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**The following pages do not form part of the statutory accounts.**

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed profit and loss account**  
**Financial year ended 31 December 2024**

	<b>2024</b>	2023
	€	€
<b>Turnover</b>		
Donations	43,135	65,759
Vet Course	7,855	450
Teaching Income	650	50
Conference Income	390	5,602
Services	1,586	-
Other income	300	1
	<u>53,916</u>	<u>71,862</u>
<b>Cost of sales</b>		
Direct Costs	(17,433)	(19,290)
	<u>(17,433)</u>	<u>(19,290)</u>
<b>Gross profit</b>	<u>36,483</u>	<u>52,572</u>
<b>Gross profit percentage</b>	67.7%	73.2%
<b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(26,333)	(27,552)
Employer's PRSI contributions	(2,843)	(3,045)
Staff training	-	(75)
Rent payable	(6,500)	(6,500)
Insurance	(13)	(1,441)
Course and conference expenses	(6,730)	(15,775)
Light and heat	-	(476)
Repairs and maintenance	-	(107)
Printing, postage and stationery	(2,680)	(1,190)
Telephone	(944)	(195)
Computer costs	(557)	(1,568)
Travelling expenses	(1,273)	(599)
Entertaining	(144)	(140)
Legal and professional	(7,714)	(1,944)
Audit and Accountancy	(6,181)	(6,100)
Bank charges	(477)	(1,713)
Profit on exchange	320	(173)
General expenses	(125)	(2,115)
Subscriptions	(1,121)	(181)
Formation expenses	-	(32)
Depreciation of tangible assets	(19,778)	(19,275)
	<u>(83,093)</u>	<u>(90,196)</u>

**Wildlife Rehabilitation Ireland**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed profit and loss account (continued)**  
**Financial year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	€	€
<b>Other operating income</b>		
Grant income	51,962	49,512
	<u>51,962</u>	<u>49,512</u>
<b>Operating profit</b>	5,352	11,888
<b>Operating profit percentage</b>	9.9%	16.5%
<b>Profit before taxation</b>	<u>5,352</u>	<u>11,888</u>