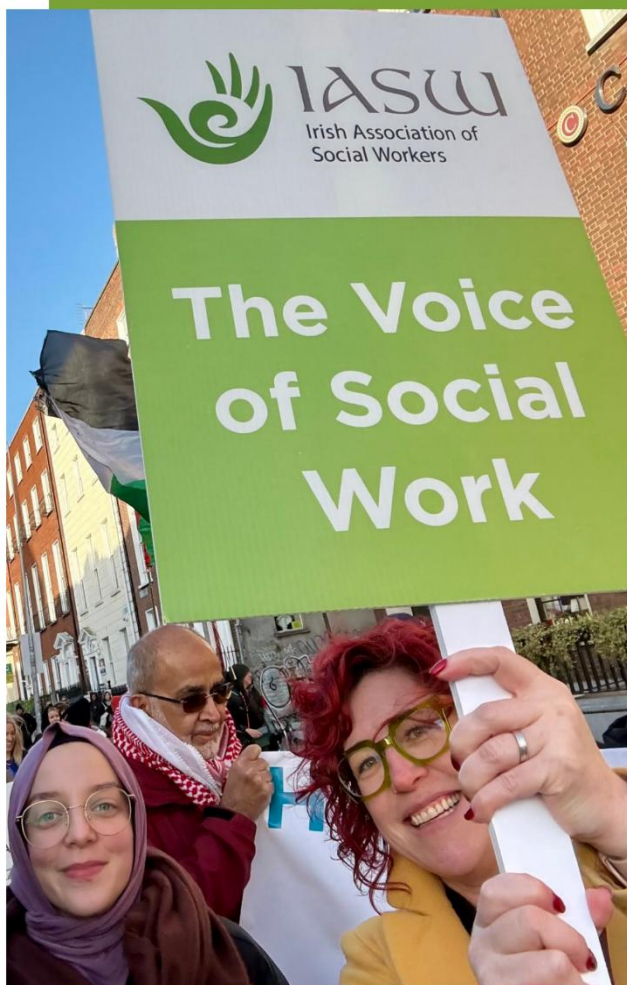




Annual Report 2025



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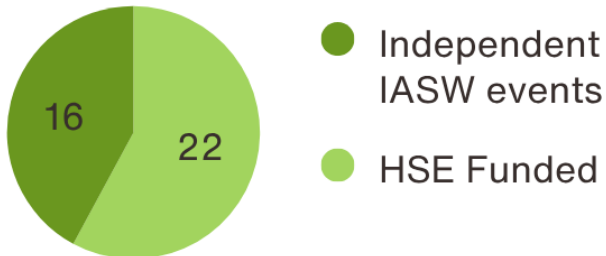
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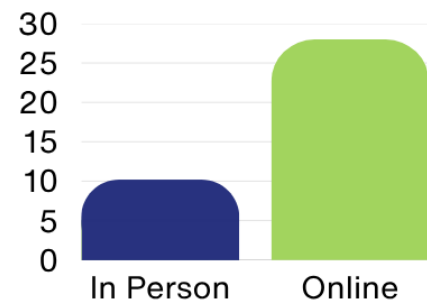
CPD Events 2025

38

CPD events and courses were provided during 2025



EVENT LOCATIONS



1,366 PLACES WERE BOOKED

Of the 1,885 total places provided

CPD FUNDING

Applications for HSE Event Funding secured **€12,800**

Applied to:

- 3 CPD courses
- 2 interdisciplinary
- 1 social work

HSCP funded events

145

places across 14 events
(one social work specific and 13 interdisciplinary)

In addition, two places were funded for social workers on the two year Postgraduate Diploma in Palliative Care (Queens University Belfast)

CPD Events 2025 Cont.

SIG led events

8 took place, 3 in-person conferences and the remainder were held online.

Anti Racism Advisory Group

- Building Supportive Communities
- Anti-Racism Workshop: Developing and Promoting Anti Racism Practices
- Addressing Anti Racism in Social Work: What's Next?
- Safeguarding Ethnic Minorities Against Racial Profiling and Targeting

Adult Safeguarding and Protection

- National Adult Safeguarding Day - Words Matter: Challenging Language and Communication Around Abuse in Later Life

Primary Care

- Navigating the Labyrinth: Supporting Adults with Complex Health & Psychosocial Needs

Social Workers in Adult Mental Health

- Connecting Complex Worlds: Relationship Based Practice in Adult Mental Health Social Work

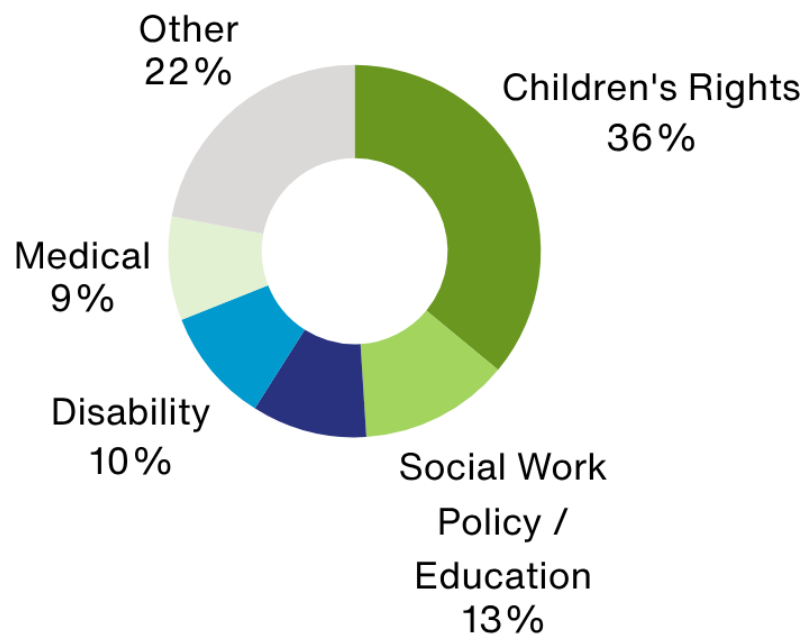
International Affairs Committee

- World Social Work Day - Social Work Strengthening Intergenerational Solidarity

Advocacy in Numbers 2025

Representations

Over the past year we represented Social Work at **65 events**, advisory groups, working groups and committees. The top areas of social work represented were:



We also represented in other areas of specialism i.e. Human Rights, Adult Safeguarding, Anti-Racism, and International Affairs.

Submissions & Publications

Over the past year we submitted the following:

- Joint motion on Gaza and the Israeli Association, Oct 2025
 - An Introduction to Ecosocial Work in Ireland, Oct 2025
 - Mental Health Reform - Letter to the Taoiseach, Sept 2025
 - A response to the Law Reform Commission's Report on 'A Regulatory Framework for Adult Safeguarding', July 2025
 - Relational Mental Health Social Work A Position and Thematic Discussion Paper, May 2025
-

Advocacy in Numbers 2025 Cont.

Contributions & Communication

Thank you to our Special Interest Groups as the major contributors to our calls for policy development, advocacy, lobbying & representing the voices of the social work profession.

11 STATEMENTS & PRESS RELEASES

We put out 11 statements/press releases for humanitarian ctastrophes, solidairty, missing children and report responses.

6 NEWS ARTICLE MENTIONS

We were mentioned in/responded to 6 news articles from various outlets including but not limited to RTE Investigates, Irish Examiner, and Irish Times. Topics ranged from safegurading, to GDPR concerns for children to disability services and more.

21 LOBBYING EFFORTS

21 Lobbying activities registered across all social work sectors.

6 CALLS FOR SUPPORT

We supported a minimum of 6 calls for policy reviews, trade union action, implementations and motions.

Vision, Mission & Values

Vision

Our Vision is for the IASW to be the strong, ethical, and independent voice of social work and social workers in Ireland. We strive to ensure that the full potential and positive impact of social work is delivered, helping to create a better society, through the promotion of excellence in practice, social justice, and human rights.

Mission

Our mission, as the representative body of social work in Ireland, is to advance the interests of our members, the profession and service users; working with our members and partner bodies for enhanced wellbeing, human rights, social justice, and equality for all.

Values

1. Primary focus on the needs of those using social work services,
2. Promote social justice, challenging discrimination, respecting diversity, and advocating with and on behalf of those who use social work services.
3. Use professional power appropriately and emphasise consideration of and promotion of service users' views,
4. Be cognisant of tensions between support and control that arise particularly in systems with a regulatory function and strive towards service users maximising their own decision making,
5. Adhere to the CORU Code of Professional Conduct and Ethics,
6. Work to achieve high professional standards, including engaging in Continuing Personal and Professional Development (CPD),
7. Social workers must undertake professional supervision to help maintain high quality social work practice,
8. Social workers involved in social work education, training and supervision will seek to ensure that their professional relationships in these areas are constructive and non-exploitative,
9. In responding to the needs of individuals, families, groups and communities, social workers will seek to involve other professionals as appropriate,
10. Taking into account the rights of others, social workers will support those who use social work services to access full information, including to records of work on their behalf,
11. Respect service users' rights to confidentiality, within appropriate limits, in professional practice,
12. These principles apply to all contexts of social work practice, education, and research.

Legal and Administration Details

Board of Directors	Fiachra Ó'Súilleabháin	Chair
	Monica Hynds O'Flanagan	Treasurer
	Dearbhla Ní Ríordáin	Vice-Chair
	Claire McGettrick	
	Denise Kirwan	
	Brian Fitzpatrick	
	Obuanuju Ibebugwu	
	Grainne Maguire	
	Evelyn Oboh	
	Jacqueline Fyne	Retired 12 Nov 2025
Company Secretary	Vivian Geiran, Siobhan Nunn, Sinead McGarry, Rachel McCormack, Una Burgess	Retired 29 May 2025
	Danielle McGoldrick	
Registered Office		
IASW		
St. Andrews Resource Centre		
114 – 116 Pearse Street		
Dublin 2		
Registered Company No.		
518634		
Auditors		
KSI Faulkner Orr		
Accounts, Tax Advisers & Registered Auditors		
Behan House		
10 Lower Mount Street		
Dublin 2		
Principal Bankers		
Allied Irish Bank		
1 – 4 Lower Baggot Street		
Dublin 2		

Chief Operations Officer Report

The IASW presents their annual report together with the audited financial statements of the Irish Association of Social Workers for the year ended 31 December 2025. The Directors confirm that the annual report and financial statements comply with the current statutory requirements.



Objectives, Activities, Achievements and Performance

1

CONTINUOUS PROFESSIONAL DEVELOPMENT

Devise and Implement a Strategic Plan for the ongoing delivery and development of our CPD Programme.

In 2025 the Association maintained a robust CPD calendar. Successes included the Primary Care Social Workers SIG conference in September and high-demand webinars on Requirements of registration, Neuroaffirmative Practice, Barnahus, and Adult Safeguarding.

A total 38 CPD events and courses were provided during 2025, of which ten were in person. CPD events provided by the IASW can be broken down into three broad categories: independent, HSE funded and collaborations. In 2025, there were

- 22 Independent IASW events (Special Interest Group or Professional Development Coordinator led)
- 16 HSE funded (Discipline Specific & Inter-Disciplinary)

The IASW CPD Coordinator successfully secured funding from the HSE for two members to attend the Palliative Care diploma at Queens University Belfast. Additionally, the CPD coordinator represented the IASW at the IFSW Europe Regional Conference in Oslo, Bridging Communities: Building Sustainable Futures, presenting a paper on behalf of the association on eco social work.

2025 saw a high demand for webinars on the CPD Requirements of Registration, fuelled in part by the end of an audit cycle on 31st May 2025. The member only resource section on the IASW website was updated and remains the 'go to' page for all a social worker needs to know about CPD. The page includes key policies and documents, videos, and summaries of the key information from CORU.

2

MEMBERSHIP AND GOVERNANCE

Agree an action plan to grow to Associations membership base in order to ensure the IASW has the necessary financial, human and skills resources to achieve its goals

The IASW has continued to achieve membership growth the Association reached a significant milestone in 2025 by officially surpassing 1,900 members.

- Total Membership (March 12, 2025): 1,811.
- Total Membership (October 31, 2025): 1,906.
- Net Increase: The association saw a net gain of 95 members during this period.

The Office Manager successfully managed the annual audit and 2025 budget preparation. We also welcomed new expertise to the Membership Committee and Board, including Grainne Maguire.

The Office Administrator diligently follows up with members who deactivate their membership in order to gain insight on what we might improve.

Part funding is secured for the COO post for three more years.

In 2025 we expanded the special interest groups with the reintroduction of the Social Workers in Aging group and the first meeting of the Criminal Justice SIG along with the establishment of a New Medical Social Workers SIG to compliment the Head Medical Social Workers SIG.



REPRESENTING SOCIAL WORK

Ensure the sustainable development of the IASW as the professional body representing, supporting, and protecting the Social Work profession to ensure best practice throughout our communities.

The IASW continues to represent Social Workers nationally and internationally. Throughout 2025 there were many engagements and opportunities for advocacy.

IASW members with the COO presented to the Oireachtas Joint Committee on Health in July on Adult Safeguarding. The IASW called for independent oversight in Adult Safeguarding, more robust legislation, and a regulatory framework in line with the recommendations of the Law Reform Commission.

The Social Workers in Disability SIG was very active in 2025. In October, a member accompanied the COO to the Joint Oireachtas Committee for Disability matters to present on inclusive education. In November three SWID members and the COO met with members from the Office of the Taoiseach to discuss ongoing concerns with residential and respite placements for adults and children with disabilities. It is expected that this is part of a series of ongoing engagements to improve the current structure, policy, and resourcing of residential care for people with disabilities. They also met with the HSE Chief Social Worker and the Assistant National Director for Disability Services to discuss the importance of the Social Work role in Disability services. The COO also attended an engagement with the CEO of the HSE, Bernard Gloster, to discuss the removal of unnecessary assessment of need barriers for children with disabilities.

We maintained a critical dialogue with CORU CEO Claire O'Cleary, addressing fitness to practice concerns and streamlining the recognition of international qualifications. Notably, CORU confirmed they have no issue with Social Work students being paid while on placement, a key advocacy point for the association and to support the increased education and workforce planning for Social Work in Ireland.

In October members of the International Affairs Committee travelled to Brussels to the International Federation of Social Workers- Europe, Delegates meeting. The COO and a member represented the IASW with two other members attending in their capacity as representatives of Eurochild and the Anti-Poverty Network. At this meeting, the IASW proposed a motion supported by Spain and Greece to request the calling of a Special General Meeting in order to discuss and vote on the suspension or expulsion of the Israeli Union of Social Workers. The vote was passed at the meeting and an SGM was convened for February 2026. We continued to press the IFSW for stronger statements condemning the war and active starvation in Gaza. This work will continue into 2026 with ongoing engagement with the IFSW through the International Affairs Committee.

4

COMMUNICATION AND POLICY

Ensure the sustainable development of the IASW and develop a comprehensive communications and public affairs strategy.

Following ongoing technical issues and a previous cyber-attack, the IASW issued a tender request for a new website provider and build. The tender for a new website was awarded to 2Cubed. This new platform will provide better search functionality and greater agility for member updates.

The IASW increased its profile and visibility through commentary on Radio 1 Drivetime and Newstalk regarding national child welfare concerns as well as in national press articles.

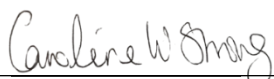
The COO wrote to the Department of Children, Disability and Equality to raise concerns in relation to the use of personal security guards in Tusla and the removal of the Chief Social Worker role from the department.

We continue to engage appropriately with state agencies, public representatives, and the national press to highlight the essential work Social Workers are doing.

Future Plans to Achieve Strategic Goals

Looking forward to 2026, the IASW is committed to the following:

- IASW Conference: Delivering an IASW conference exploring AI and new ways of working in Social Work.
- Digital Transformation: Launching the new website to enhance member interactivity and resource accessibility.
- Strategic Advocacy: Continuing to address issue raised through the SIG network both nationally in internationally to improve policies, resources and services to people using social work services and to address recruitment and retention crises in the profession.
- SIG Development: Supporting the newly established Criminal Justice and Medical Social Workers SIGs as well as supporting the existing SIGs to focus on their identified goals from the SIG network in person meeting in late 2025.
- Exploration of new funding streams to ensure sustainability of the associations core team.



Caroline Walker Strong

Chief Operations Officer

Chairperson's Statement

A Chairde,

At the outset, I wish to acknowledge the hard work, diligence and dedication of our outgoing Chair, Vivian Geiran. Vivian's leadership over the past period has been marked by integrity, steady governance, and a clear commitment to strengthening the voice and identity of social work in Ireland. I thank Vivian sincerely for the generosity of his time, expertise and ethical leadership given to the Association.



I am grateful to the Board for the confidence shown in appointing me as Chair of the Irish Association of Social Workers. It is a privilege to take on this role, and in doing so, I was acutely aware of both the responsibility it carries, and the collective effort required to lead this organisation well.

I want to express my deep appreciation to all Board members for the voluntary work they undertake on behalf of the IASW. Their governance expertise, professional insight, and unwavering commitment to advancing social work identity in Ireland is evident across every strand of our work. I also wish to pay tribute to those Board members who have retired since last year's AGM. Their contributions have helped shape the Association's direction and resilience and we thank them sincerely for their service.

Over the past year, the Board has worked intensively to renew our strategic vision and to more clearly embed our core values into the principled stances we take as an organisation. This includes advocating to empower those with whom social workers practice, responding to global issues affecting practitioners, and, most importantly, standing alongside marginalised and vulnerablised communities. This values-led approach ensures that our advocacy remains grounded in social justice, human rights, and professional ethics.

I would like to particularly acknowledge the work of Caroline Walker Strong, Chief Operations Officer. In the short time Caroline has been in post, she has significantly advanced the work of the IASW. Her leadership has ensured that social workers' voices are heard on matters affecting the profession and those who use services. Ongoing and collaborative discussions have taken place with the Chief Social Workers in Tusla, the HSE, the Probation Service, and across Government Departments, reinforcing the IASW's role as a key professional stakeholder.

My thanks also extend to Danielle McGoldrick and Katie Mulligan in the IASW office for their continued rigour in maintaining strong engagement with members and for their excellent organisational and professional skills, which underpin the strength and credibility of the Association.

I wish to acknowledge Cliona Murphy Continuing Professional Development Coordinator for organising and delivering a wide suite of CPD events throughout the year and for securing funding to sustain these offerings. The Board and office team continue to work together to ensure CPD is more geographically accessible, with high-quality online options available for members who may not always be able to attend in person.

I also want to recognise the substantial contribution of our Special Interest Groups, Working Groups, and particularly the International Committee. Notably, the work involved in bringing motions on behalf of the IASW to the IFSW Special General Meetings, calling for sanctions against those members of the IFSW who are unwilling to publicly support the human rights of the people of Gaza and stand in solidarity with our Palestinian social work colleagues.

Finally, I thank our members for their continued commitment to the IASW. This is your organisation, and the IASW is here for you and with you. Our strength lies in our numbers - collective action can and does create change. I strongly encourage members to contact us about issues arising in frontline practice, to join Special Interest Groups, and, where possible, to volunteer their time and expertise. I also encourage colleagues across the profession to become members and add their voice to our shared professional community.

Le meas,



Fiachra Ó Súilleabháin

Chairperson

SW003022

It's a Collective Effort - Our Staff and Volunteers

Staff Team – The IASW Staff Team consists of Caroline Strong - Chief Operations Officer, Danielle McGoldrick - Office Manager, Katie Mulligan – Office Administrator and Cliona Murphy – Professional Development Coordinator. Our staff team are highly qualified and skilled at delivering our objectives.

Volunteers - Our team is made up of incredible volunteers whose contributions span across the association, from supporting the staff team, to giving back through our Board, Board Committees and SIG Network. Our volunteers are invaluable to the work that we do at IASW and are central to how we work.

All of volunteers regardless of their role work with passion, energy and give most generously of their free time to support the work of the association through participation in the Board, Committees, Special Interest Groups and working groups, through representation, publicity, lobbying & advocacy activities, at events, forums, advisory groups, and task forces.

The volunteer contribution to the IASW is nothing short of remarkable. Collectively they contribute to 100s of hours of their time each year, going above and beyond. The IASW is 'run for members by members,' and we are immensely grateful to our dedicated team of volunteers, we could not do it without you, you are the true heroes behind our mission.

The Board of Directors

The IASW is a registered in Ireland as a Company Limited by Guarantee. The IASW is governed by a Board of Directors with a maximum number of 10 people. The Company Secretary is not a director, the board appointed Danielle McGoldrick, Office Manager to this role, Caroline Strong our COO also attends and participates in Board meetings.

Unless otherwise stated, the individuals named in the table below have served as Directors for the period following re/election at the last annual general meeting. The Directors met eight times during 2025.

Directors and Attendance from January – December 2025

Name	Role	Board Attendance	Term Start	Term Finish (6yrs)
Fiachra Ó'Súilleabháin	Director	8/8	May-22	May-28
Claire McGettrick	Independent Director	5/8	May-21	May-27
Monica Hynds O'Flanagan	Director	7/8	May-24	May-30
Obianuju Enekwechi-Ibebugwu	Director	7/8	May-24	May-30
Denise Kirwan	Independent Director	6/8	May-24	May-30
Brian Fitzpatrick	Director	3/4	May-25	May-31
Grainne Maguire	Independent Director	3/4	May-25	May-31
Dearbhla Ní Ríordáin	Director	4/4	May-25	May-31
Evelyn Oboh	Director	4/4	May-25	May-31

Jacqueline Fyne	Director	2/3	May-25	Nov-25
Danielle McGoldrick	Company Secretary	8/8	n/a	n/a

Selection of Board Members

The Elections and Nominations Committee are responsible for the organisation and oversight of the filling of all positions on the Board, Board Committees and any other position as the Board may request.

Board Induction

Board induction occurs as soon as possible after an individual has been elected to join the Board. This is scheduled to take place in advance of their first Board meeting. Induction is the responsibility of the Company Secretary in collaboration with the Chair of the Board.

Board Committees

The Board is supported by a committee structure that deals with specific aspects of the association's business. There are seven board committees, at least one Director of the Board participates and attends subcommittee meetings. Each committee is governed by terms of reference specifying the scope of their competencies and any delegated authorities.

<i>Board Committees Attendance Rates</i>	<i>Meetings Held</i>
HR, Governance & Risk Committee	3/4
Finance and Audit Committee	4/4
International Affairs Committee (IAC)	4/4
Journal Committee	4/4
CPD Committee	4/4
Membership Growth Committee	3/4
Elections, Nominations & Motions	3/3

Membership

The Office Administrator with support from the Office Manager processes membership applications, deals with queries around qualifications, including clarifying entry requirements for potential social work students, social workers with international qualifications, also deal with queries in relation to registration and fitness to practise issues.

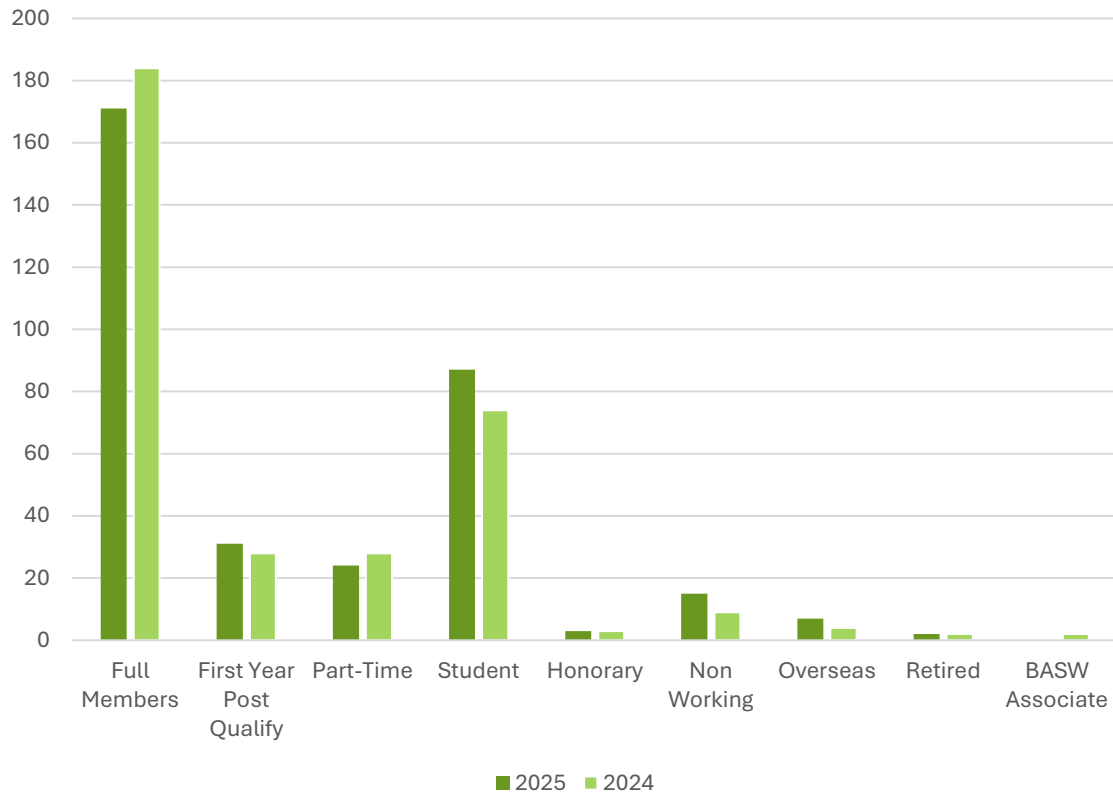
Membership Growth 2019 - 2025

Years	2019	2020	2021	2022	2023	2024	2025
Cancelled Members	490	241	303	327	276	226	254
New Members	346	339	426	381	360	334	340
Total No. Members	1281	1413	1570	1630	1718	1822	1906

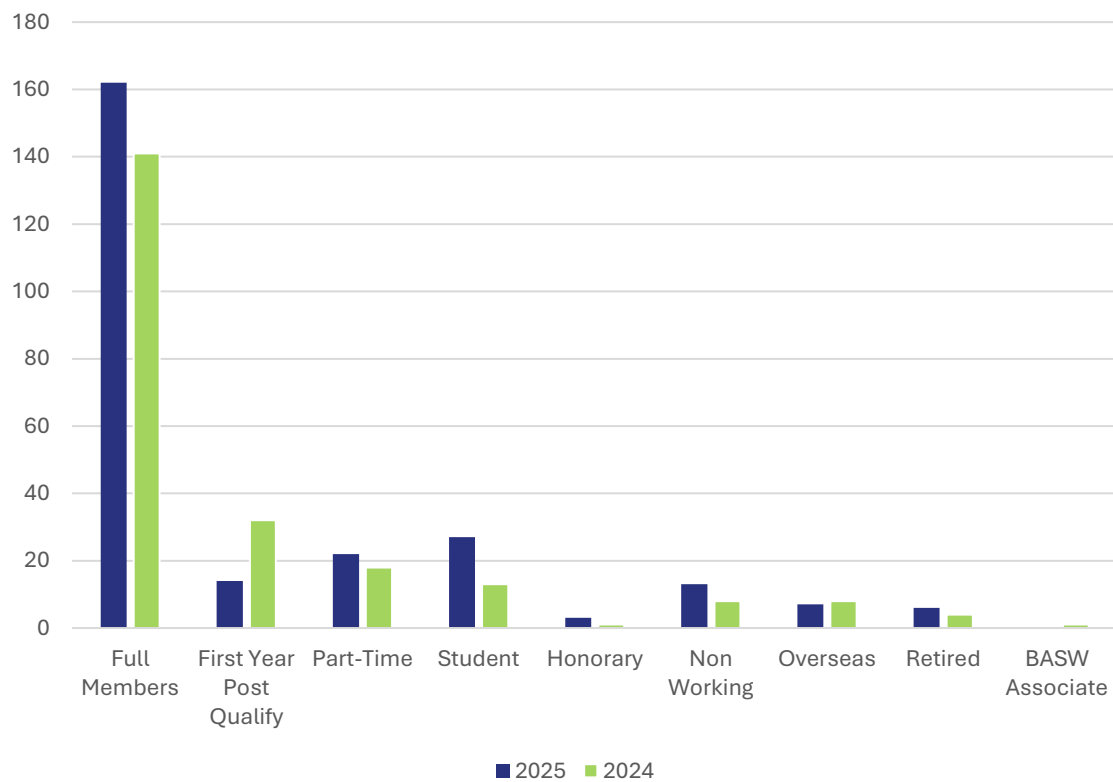
The table above provides statistics on the number of members who have joined and cancelled their membership over the least six years. Membership has increased by over 625 members over this seven-year period, a growth of 49% which we are extremely pleased about given the challenges we have faced to retain these members; Registration & Union Fees, cost of living crisis, rise in the cost of Fitness to Practise Insurance coverage, and an increase in the expenses of running the association.



New Members 2025 vs 2024



Cancelled Members 2025 vs 2024



Committees of the Board

Our Board Committees are comprised of a small subsection of the Board of Directors. The Committees have a more specific purpose and mission than the Board as a whole. Committees of the Board provide a platform for the board to deal with specific issues that require specialised areas of expertise. Committees allow boards to divide the work of the board into manageable sections. Our committees focus specifically on areas such as Finance, Human Resources, Risk, Governance, CPD, ISW Journal, MBH & Adoption, and International Affairs.

Committee	Members	Activities	Future Plans
HR, Governance & Risk	Brian Fitzgerald Deirdre Breen Elaine Humphries	➤ Approval of Work from Home & Remote Working Policies ➤ Approval of Long Service Acknowledgement Policy ➤ COO probation process ➤ Office Assistant recruitment process ➤ Approval of Cyber Security Recommendations from website & IT providers ➤ Tasks leading out from Governance Review	○ Approval of Policy Review Schedule ○ Approval of Risk Register & Policy ○ Staff team WFH Self Assessment ○ Review & clarification of staff roles incl. review of job specifications ○ Website Accessibility policy ○ Tasks leading out from Governance Review ○ Review of the Board Committee structure
Finance & Audit	Monica H.O'Flanagan Celine O'Connor Danica Zagibova Karen Quinn Laura Nolan	➤ Review monthly Profit & Loss report and management accounts ➤ Review IASW membership fees & CPD event rates ➤ Sign off on the Annual Budget ➤ Review of Financial Statements ➤ Review of Funding Applications	○ Viability of Office Assistant role ○ Review funding applications incl. funding for COO post ○ Policy review and development
International Affairs	Jacqui Smyth Shane McCarthy Sean Woods Anna Deneher Kate Gillen Fiachra Ó Súilleabháin Brian Davis Kevin Hutton	➤ Attendance in person IFSW Europe Delegate's meeting (in-person) and the IFSW Special General Meeting (online) ➤ Joint motions at IFSW Europe and SGM re. censure of Israeli Union of Social Workers (IUSW) ➤ World Social Work Day Event 2025	○ Ongoing liaison with IFSW ○ Ongoing participation in European Pillar of Social Rights (JB) ○ Ongoing participation in Eurochild (AD) ○ Planning of event for World Social Work Day 2026

	John Brennan (<i>Honorary Member</i>)	➤ Participation in Eurochild & European Pillar of Social Rights ➤ Participation in the EU social Network services index	
Journal Committee	Gloria Kirwan Breffni Coffey Majella Hickey Grainne Murtagh Claire McGettrick	➤ Successfully published a Special Edition of the <i>Irish Social Worker</i> (ISSN 0332-4583) this autumn.	○ Publishing a Generic Edition of the Journal in 2026 ○ Review of Guidelines for Authors to include information on obtaining ethical approval ○ Transition to Editorial Committee ○ Development of online submission system, template for articles & checklist for articles, production checklists, etc.
Membership Committee	Grainne Maguire Caroline Peter Keith Hanafine Michelle Calpin Majella Hickey	➤ Review of promotional materials ➤ University visits ➤ Membership Competitions & recruitment drives e.g. Refer & Win, Graduation Competition, AGM Competition, Christmas giveaway, etc. ➤ Support with the development of the new IASW website ➤ Review of the Membership Strategy ➤ Advertising our Directories	○ Review of promotional materials ○ University visits ○ Membership Competitions & Recruitment drives e.g. Refer & Win, Graduation Competition, AGM Competition, etc. ○ Support with the development of the new IASW website
Elections, Nominations & Motions	Fiachra Ó Súilleabháin Dearbhla NiRiordain Patricia Doherty	➤ Board of Directors and Committees of the Board succession planning & recruitment ➤ Journal Editor recruitment process ➤ Chair of the Board recruitment process ➤ Implementation of ARAG objectives re. diversity & inclusion on the Board ➤ Review and sign off documents governing the AGM ➤ Review and assign off AGM motions & nomination forms	○ Board of Directors and Committees of the Board succession planning & recruitment ○ Review and sign off documents governing the AGM ○ Review and assign off AGM motions & nomination forms ○ Review of Electoral Byelaws, Constitution & Motion Proposal Forms

CPD Committee	Denise Kirwan Philomena Butler Harry Johnston Blathnaid McCabe Jennifer Shingler	➤ Review Committee Terms of Reference ➤ Review and development of CPD resources and website area for members incl. rationale for CPD ➤ Invited Academics to participate in CPD committee meetings ➤ Review of CPD event rates	○ CPD Survey of Needs ○ Invited Academics to participate in CPD committee meetings ○ Review and development of CPD resources and website pages for members
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Finance Report

Report by: Danielle McGoldrick

All filings are up to date with Revenue and copies of the filed accounts and current Management Accounts have been shared with all members of the Board.

Danielle McGoldrick confirmed, on behalf of the Board of Directors opinion, in respect of the Irish Association of Social Work's position as a viable going concern and reiterated the need to continue to focus on revenue generation and a careful financial approach to costs and expenditure in the coming year.

There continues to be a need to significantly expand IASW membership and funding streams which will have both a positive knock-on effect financially, leading to the strengthening of IASW resources. Other financial considerations will be the financial viability and capacity to maintain the salaries of the directly employed workforce in IASW. The costs associated with salaries are increasing year on year i.e. Auto-enrolment pension scheme, additional public holidays, increased travel, and subsistence rates. The IASW are experiencing difficulties maintain the costs associated with the posts, these will be kept under review by the COO, the Board of Directors, and the Finance & Audit Committee.

Funding: The IASW is funded by a combination of Membership Fees, HSE HSCP National Office, Tusla – The Child & Family Agency and Probation Services. The IASW also generates income from two other sources: advertising services and CPD event participant fees.

Funding Stream	Income
2025 Membership Fees	€306,406
2025 Funding	
• HSE – CPD Structural Funding	€54,400
• Tusla – CPD Structural Funding	€14,268
• HSE Interdisciplinary & Single D Event Funding (*€17,670 deferred to 2026)	€36,063
• HSE Funding – COO post	€80,000
Other Income	
• CPD Event Participant Fees	€13,170
• Advertising Services	€27,900

The IASW would like to pay tribute to the generosity of our funders and to the members for their continued support in the work of the IASW, the funds go a long way in helping the IASW deliver valuable services to the social work profession.

Expenditure: The total expenditure for the year amounted to €490,928. Staff costs make up the largest part of the expenditure totalling €210,418 for the year, with operation costs being the other area of major expenditure. Further details on staff costs and other expenditure are presented in the appendix to the account's pages 48-50 of the audited financial statements.

Further details on income and expenditure amounts are contained within the financial statements, which can be found at the end of this report.

Policy for holding reserves: The IASW has a set of reserves in place to ensure that the organisations core activities could continue during a period of unforeseen difficulty. This takes account of the cost of making the staff redundant in an emergency situation and association's contractual and legal commitments. The IASW must carry three months operating costs in a readily realisable form. The reserve is held in a deposit account.

Audit Opinions: The auditors KSI Faulkner Orr have audited the financial statements of the IASW which comprise of the Statement of Financial Position, the Statement of Cashflows, and related notes. The financial statements have been prepared in accordance with International Standards on Auditing (UK and Ireland). The audit opinion is laid out in full and signed by KSI Faulkner Orr and the Chair and Vice-Chair of the IASW.

Conclusion: We would like to thank Emma Delaney, Grace Lai Yong Zhen and all the team at KSI Faulkner Orr for their assistance with the audit, the provision of payroll services and for their advice throughout the year.

Special Interest Groups, Social Group and Working Groups

The Special Interest Group Network is an advisory group of the Board of IASW and SIG Network members must be members of the Association. The SIG Network is made up of the Chair of IASW and one representative of each Special Interest Group (preferably the Chair of each Special Interest Group), Social Group and Working Groups.

Special interest groups (SIGs) are formed by individuals with shared interests to advance knowledge, advocate for specific causes, or influence policy. These groups collaborate to share information, hold events, and set best practices within their area of the profession. SIG are core to the Association, they play an important role in offering advice and support to the Board, Committee's, and the staff. SIGs are governed by terms of reference.

SIG functions include but are not limited to:

- *To advise and contribute to the development of policy within the Association.*
- *To assist in the realisation of the aims of the Association*
- *To encourage the continuous professional development of members*
- *To align with the global definition of social work in all activities.*

Special Interest Group	Key Issues 2025-2026
ARAG	1. Racially motivated violence and the growth of far-right activity are increasing fear and harm in communities across Ireland, particularly among minority ethnic groups. 2. Ireland lacks legislation, policy, and research needed to protect communities and effectively address racism.
Head Medical Social Workers (subgroup of Medical SIG)	1. Impact of ADM legislation on Social Workers in acute settings, the immediate and longer-term work this requires in terms of follow-up and the complete lack of staffing resources to meet this need within existing social work services. 2. Due to the heavy demands of the role Head Medical Social Workers SIG Members often lack the time to provide feedback or actively represent the profession and fulfill IASW requests for professional representation
Primary Care	1. Primary Care Social Workers are being allocated an increased number of complex self-neglect cases. There is a lack of resources and relevant policy to support best practice. 2. Primary Care Social Workers are aware that digital solutions are being considered, Digital for Care: A Digital Health Framework for Ireland 2024-2030https://www.gov.ie/en/publication/0d21e-digital-for-care-a-digital-health-framework-for-ireland-2024-2030/
SWAMH	1. Social Determinants of Mental health and how Social Work can affect these 2. Focus on preventative as opposed to crisis services – with a particular focus on discharge planning to help reduce readmissions 3. The Children First Policy for Safeguarding within Adult Mental Health Services – formation of subgroup to prepare SWAMH for upcoming review of document in 2026.
SWID	1. Children's Services: PDS is concerned about the continued lack of high-quality family centered supports such as Respite, Enhanced Respite Care and Residential Placements for families of children with disabilities. Families need a wide range of options such as Afterschool

Clubs, Weekend Day Respite, in and out of home support, short breaks in family settings (Home Share) and overnight Residential Respite.

2. Adult Disability Services; Future planning for day and residential placement for people transitioning to adult services. A coordinated approach to support the individual needs of each adult, in terms of what they would like to do during the day and where do they see themselves living, and promoting the ADM Principles with the individuals we support, to ensure they are at the heart of each decision, while also taking into account other supporters.

SIG Network Groups	No. of Members
Adult Mental Health (SWAMH)	108
Adult Safeguarding & Protection (ASaP)	62
Anti-Racism Advisory Group (ARAG)	33
Child & Adolescent Mental Health (CAMHS)	47
Children & Families	41
Disability (SWID)	138
Foster Care (SWIFC)	23
Head Medical Social Workers (HMSW)	57
Social Workers in Primary Care (SWIPC)	54
Social Group	
Retired Social Workers	24
Working Groups	
Mother Baby Home & Adoption	12
ECO Social Work	5

Working Groups are appointed by the Board the Directors, they are temporary and action orientated to achieve a specific goal or project on behalf of the Board.

Social Group, the IASW has one social group, set up several years ago by some of our retired members, the group meets a few times per year.

Financial Statements

for the year ended 31 December 2025



IASU
Irish Association of
Social Workers

The Voice of Social

National Social Work Organisation of Ireland CLG
DIRECTORS AND OTHER INFORMATION

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National Social Work Organisation of Ireland CLG
DIRECTORS AND OTHER INFORMATION

Directors	Vivian Geiran (Resigned 29 May 2025) Denise Kirwan Claire McGettrick Monica Hynds O'Flanagan Obianuju Lilian Ibebugwu Dearbhla Ní Ríordáin (Appointed 29 May 2025) Fiachra Criostoir O'Súilleabháin Evelyn Omali Oboh (Appointed 29 May 2025) Rachel McCormack (Resigned 29 May 2025) Jacqueline Fyne (Appointed 29 May 2025, Resigned 12 November 2025) Siobhan Nunn (Resigned 29 May 2025) Brian Fitzgerald (Appointed 29 May 2025) Grainne Maguire (Appointed 29 May 2025)
Company Secretary	Danielle McGoldrick
Company Number	518634
Registered Office and Business Address	St. Andrews Resource Centre 114 - 116 Pearse Street Dublin 2
Auditors	GSW Faulkner Orr (Audit & Assurance) Limited Second Floor One Stephen Street Upper Dublin 8
Banker	Bank of Ireland Frederick Street, Ashbourne Co. Meath Ireland

DIRECTORS' REPORT

for the financial year ended 31 December 2025

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

Principal Activity and Review of the Business

The principal activity of the company is the management of a professional organisation for those engaged in social work on a mutual trade basis.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2025.

Financial Results

The surplus for the financial year after providing for depreciation and taxation amounted to €18,832 (2024 - €81,208).

At the end of the financial year, the company has assets of €603,783 (2024 - €502,383) and liabilities of €148,450 (2024 - €65,882). The net assets of the company have increased by €18,832

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Vivian Geiran (Resigned 29 May 2025)

Denise Kirwan

Claire McGettrick

Monica Hynds O'Flanagan

Obianuju Lilian Ibebugwu

Dearbhla Ní Ríordáin (Appointed 29 May 2025)

Fiachra Criostoir O'Súilleabháin

Evelyn Omali Oboh (Appointed 29 May 2025)

Rachel McCormack (Resigned 29 May 2025)

Jacqueline Fyne (Appointed 29 May 2025, Resigned 12 November 2025)

Siobhan Nunn (Resigned 29 May 2025)

Brian Fitzgerald (Appointed 29 May 2025)

Grainne Maguire (Appointed 29 May 2025)

Sinead McGarry (Resigned 29 May 2025)

Una Burgess (Resigned 29 May 2025)

The secretary who served throughout the financial year was Danielle McGoldrick.

DIRECTORS' REPORT

for the financial year ended 31 December 2025

Future Developments

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

Post Balance Sheet Events

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

Auditors

The auditors, GSW Faulkner Orr (Audit & Assurance) Ltd have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Financial Reserves Policy

Principle

Maintaining sufficient reserves within the Irish Association of Social Workers (IASW) supports the overall development of the organisation and is an integral part of our financial planning.

The IASW needs reserves in order to.

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery, staff cover re. staff illness or other leave, and legal costs defending the association's interest.
- To replace equipment as it wears out.
- Ensure that the association can continue to provide a stable and quality service to their members and staff. Within this context to minimise recruitment, staff training, staff induction, and marketing costs by avoiding the need for redundancies caused by financial crisis.
- From time-to-time funding has certain restrictions, which means that by law it must be held in a restricted reserves until it is spent in line with the funding agreement.

Policy

A policy on reserves for the winding up of the IASW was agreed at the Board of Directors Meeting 21st February 2022. The IASW have set a reserves policy which requires:

Reserves be maintained at a level of € 107,000 which ensures that:

- The core activity of the association could continue during a period of unforeseen difficulty.
- The association could meet its liabilities if it had to close or reduce its services, for example, to meet redundancy costs.
- A proportion of these reserves must be maintained in a readily realisable form e.g., cash at bank.

The calculation of the required level of reserves is an integral part of the planning, budget and forecast cycle of our organisation. If the association does not currently have the level of reserve that it identifies as required, it will work towards meeting it and make this a priority in financial planning.

DIRECTORS' REPORT

for the financial year ended 31 December 2025

Procedure

To ensure this policy is complied with the Board of the IASW will endeavour to ensure: • That we maintain our level of reserves as outlined above • The level of reserves is consistently reviewed with future financial sustainability in mind • Work with the IASW treasurer to ensure reserve levels are monitored and maintained

Monitoring

This policy will be reviewed annually to ensure it remains fit for purpose. This policy was adopted by the Board of the IASW.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at St. Andrews Resource Centre, 114 - 116 Pearse Street, Dublin 2.

Signed on behalf of the board

Monica Hynds O'Flanagan

Director

Fiachra Criostoir O'Suilleabhain

Director

Date: _____

National Social Work Organisation of Ireland CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

Signed on behalf of the board

Monica Hynds O'Flanagan
Director

Fiachra Criostoir O'Suilleabhain
Director

Date: _____

INDEPENDENT AUDITOR'S REPORT

to the Members of National Social Work Organisation of Ireland CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of National Social Work Organisation of Ireland CLG ('the company') for the financial year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its surplus for the 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", applying Section 1A of that Standard; 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of National Social Work Organisation of Ireland CLG

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.

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 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.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of National Social Work Organisation of Ireland CLG

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 31, 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 contained in the appendix to this report, located at page 35, which is to be read as an integral part of our report.

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

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

Emma Delaney

for and on behalf of

GSWFAULKNER ORR (AUDIT & ASSURANCE) LTD

Second Floor

One Stephen Street Upper

Dublin 8

Date: _____

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's 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.

National Social Work Organisation of Ireland CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	2025	2024
Notes	€	€
Income	509,478	499,831
Expenditure	(490,928)	(419,006)
Surplus before interest	18,550	80,825
Interest receivable and similar income	377	378
Surplus before tax	18,927	81,203
Tax on surplus	(95)	5
Surplus for the financial year	18,832	81,208
Total comprehensive income	18,832	81,208

Approved by the board on _____ and signed on its behalf by:

Monica Hynds O’Flanagan
Director

Fiachra Criostoir O’Suilleabhain
Director

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	2,474	1,719
Current Assets			
Debtors	9	193,484	136,801
Cash and cash equivalents		407,825	363,863
		601,309	500,664
Creditors: amounts falling due within one year	11	(148,450)	(65,882)
Net Current Assets		452,859	434,782
Total Assets less Current Liabilities		455,333	436,501
Reserves			
Restricted reserves		150,000	150,000
Unrestricted reserves		305,333	286,501
Members' Funds		455,333	436,501

BALANCE SHEET

as at 31 December 2025

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

Approved by the board on _____ and signed on its behalf by:

Monica Hynds O'Flanagan
Director

Fiachra Criostoir O'Suilleabhain
Director

National Social Work Organisation of Ireland CLG
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2025

	Retained surplus		Total
	€	€	€
At 1 January 2024	355,293	-	355,293
Surplus for the financial year	81,208	-	81,208
Other movements in Members' Funds	(150,000)	150,000	
At 31 December 2024	286,501		286,501
Surplus for the financial year		18,832	
		-	
Other movements in Members' Funds		150,000	150,000
At 31 December 2025	305,333	150,000	454,732

National Social Work Organisation of Ireland CLG

CASH FLOW STATEMENT

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		18,832	81,208
Adjustments for:			
Interest receivable and similar income		(377)	(378)
Tax on surplus on ordinary activities		95	(5)
Depreciation		1,884	1,147
		<u>20,434</u>	<u>81,972</u>
Movements in working capital:			
Movement in debtors		(56,588)	(98,061)
Movement in creditors		(82,568)	(36,181)
		<u>(139,156)</u>	<u>(134,242)</u>
Cash (used in)/generated from operations		(46,414)	(52,270)
		<u>(190)</u>	<u></u>
		46,224	
Cash flows from investing activities			
Interest received		377	378
Payments to acquire tangible assets		(2,639)	(1,418)
		<u>(2,262)</u>	<u>(1,040)</u>
Net cash used in investment activities		(2,262)	(1,040)
		<u></u>	<u></u>
Net (decrease)/increase in cash and cash equivalents		43,962	(53,310)
Cash and cash equivalents at beginning of financial year		363,863	417,173
		<u></u>	<u></u>
Cash and cash equivalents at end of financial year	10	<u>407,825</u>	<u>363,863</u>

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. General Information

National Social Work Organisation of Ireland CLG, Company number: 518634 is a company limited by guarantee incorporated in Ireland. The registered office of the company is St. Andrews Resource Centre, 114 - 116 Pearse Street, Dublin 2 which is also the principal place of activity of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

All income is recorded in the accounts when the organisation is entitled to the income, the amount can be quantified with reasonable accuracy, and it is probable the income will be received. Income comprises of membership fees, income from events held, advertising income and Continuing Professional Development (CPD) Structural & Development grant income and Chief Operations Officer grant income from the Health Service Executive. This income is accounted for on an accrual's basis.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Website Development Costs

Website Development Costs are valued at cost less accumulated amortisation.

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2025

Tangible assets and depreciation

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

Fixtures, fittings and equipment	- 20% Straight line
Computer Equipment	- 33.33% Straight line

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

Trade and other debtors

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

Trade and other creditors

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

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. Significant accounting judgements and key sources of estimation uncertainty

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 company makes estimates and assumptions concerning the future. The resulting

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

4. Provisions Available for Audits of Small Entities

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

5. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible assets	1,884	1,147
	=====	=====

6. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 4).

	2025	2024
	Number	Number
Administration	4	3
CPD Officer	1	1
	=====	=====
	5	4
	=====	=====

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2025

7. Intangible assets

	Website Developme nt Costs €
Cost	
At 1 January 2025	12,300
At 31 December 2025	12,300
Provision for diminution in value	
At 31 December 2025	12,300
Net book value	
At 31 December 2025	-

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Tangible assets

	Fixtures, fittings and equipment	Computer Equipment	Total
	€	€	€
Cost			
At 1 January 2025	1,418	13,745	15,163
Additions	-	2,639	2,639
	<u>1,418</u>	<u>16,384</u>	<u>17,802</u>
At 31 December 2025	1,418	16,384	17,802
	<u>1,418</u>	<u>12,026</u>	<u>13,444</u>
Depreciation			
At 1 January 2025	1,418	12,026	13,444
Charge for the financial year	-	1,884	1,884
	<u>1,418</u>	<u>13,910</u>	<u>15,328</u>
At 31 December 2025	1,418	13,910	15,328
	<u>1,418</u>	<u>2,474</u>	<u>2,474</u>
Net book value			
At 31 December 2025	-	2,474	2,474
	<u>-</u>	<u>1,719</u>	<u>1,719</u>
At 31 December 2025	-	1,719	1,719
	<u>-</u>	<u>1,719</u>	<u>1,719</u>

9. Debtors

	2025	2024
	€	€
Trade debtors	65,468	8,387
Other debtors	500	5,502
Prepayments	126,802	122,912
	<u>192,770</u>	<u>136,801</u>
	<u>192,770</u>	<u>136,801</u>

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

10. Cash and cash equivalents	2025	2024
	€	€
Cash and bank balances	256,853	213,368
Cash equivalents	150,972	150,595
	407,825	363,863
11. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	5,518	4,911
Other creditors	1,422	1,315
Accruals	9,440	5,323
Deferred Income	132,070	54,333
	148,337	65,882
12. State Funding		
Agency	HSE	
Government Department	The Department of Health Service Executive	
Grant Programme	Funding for the Professional Development Coordinator Post	
Term	Jan-Dec 2025	
Total Fund	€54,400	
Received in year and taken to income	€54,400	
Deferred	€Nil	
Restriction on use	Yes	
Capital Grant	No	

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	HSE
Government Department	The Department of Health Service Executive
Grant Programme	CPD Events
Term	Jan – Dec 2025
Total Fund	€36,063
Received in year and taken to income	€14,392
Deferred	€17,670
Restriction on use	Yes
Capital grant	No

Agency	HSE
Government Department	The Department of Health Service Executive
Grant Programme	Chief Operations Officer Post
Term	Sept'25-Sept'26
Total Fund	€80,000
Received in year and taken to income	€20,000
Deferred	€60,000
Restriction on use	Yes
Capital Grant	No

Agency	Tulsa - The Child and Family Agency
Government Department	The Department of Health Service Executive
Grant Programme	Funding for the Professional Development Coordinator Post
Term	Jan-Dec 2025
Total Fund	€14,797
Received in year and taken to income	€14,797
Deferred	€Nil
Expenditure	(€14,797)
Restriction on use	Yes
Capital Grant	No

National Social Work Organisation of Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

13. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

14. Capital commitments

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

15. Post-Balance Sheet Events

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

16. Reserves

The reserves figure of €454,732 (€150,000 of which are restricted funds) comprises cash at bank of €407,825. €132,070 of creditors falling due within one year has been designated for use in 2026 and is classified as deferred income in the financial statements.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.

NATIONAL SOCIAL WORK ORGANISATION OF IRELAND CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

National Social Work Organisation of Ireland CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2025

	2025	2024
	€	€
Income		
Membership Fees	306,406	278,386
Interdisciplinary Events - Participants Fees	1,386	746
IASW Events - Participants Fees	11,784	18,068
Single Discipline Events - HSE Grant	135	8,650
HSE CPD Structural Funding	54,400	54,400
HSE COO post	73,394	66,667
DOJ Conference Funding & AISW Conference Funding	1,412	12,499
Tusla CPD Structural Funding	14,268	16,157
Interdisciplinary Events - HSE Grant	18,393	4,000
Advertising Income	27,900	36,856
Other income		3,402
	509,478	499,831
Expenditure		
Social welfare costs	23,471	17,410
PDCO and Junior Administrator - salary and expenses	62,832	58,526
Event Administrator - salary and expenses	-	342
COO - salary and expenses	79,053	25,003
Office Manger & Office Administrator - salary and expenses	77,745	76,775
Staff training	1,332	1,767
CPD Events Expenditure	44,788	48,042
Rent payable	8,000	8,000
Publications	5,000	17,733
Photo copying	332	625
Insurance	125,205	112,034
Office equipment	1,057	2,748
Board & SIG Network	2,689	2,837
Repairs and maintenance	596	450
Stationery	1,300	1,642
Advertising & Marketing	1,487	500
Postage	1,984	12,767

National Social Work Organisation of Ireland CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2025

	2025	2024
	€	€
Telephone	555	841
Website & IT Support	38,447	38,447
Consultancy fees	-	4,513
Payroll services	2,921	2,921
Bank charges	592	592
Professional Memberships	4,424	4,424
General expenses	334	334
Auditor's remuneration	4,977	4,003
Depreciation	1,884	1,147
	<u>490,928</u>	<u>419,006</u>
Miscellaneous income		
Bank interest	377	378
	<u>377</u>	<u>378</u>
Net surplus	<u><u>18,927</u></u>	<u><u>81,203</u></u>



The National Social Work
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Representing Social Work in Ireland
since 1971

A Member of the International
Federation of Social Workers

