

Company Registration Number: 261518
Charity Number: CHY 11995
Charities Regulatory Authority Number: 20034221

80:20 Educating And Acting For A Better World Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024

80:20 Educating And Acting For A Better World Company Limited By Guarantee

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80:20 Educating And Acting For A Better World Company Limited By Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Caoimhe Fox (Resigned 26 February 2025) Valerie Lewis (Resigned 26 February 2025) Kathryn Moore Leo Regan (Resigned 26 February 2025) Joseph Conere (Resigned 22 September 2025) Sally-Anne Fisher Anne-Marie Glynn (Appointed 11 April 2025) Clodagh Lynam (Appointed 15 June 2024) Siobhan Condrón Ana-Maria Gergely (Appointed 23 November 2024)
Chairperson	Siobhan Condrón
Company Secretary	Kathryn Moore (Appointed 23 November 2024) Leo Regan (Resigned 23 November 2024)
Charity Number	CHY 11995
Charities Regulatory Authority Number	20034221
Company Registration Number	261518
Registered Office and Principal Address	Fumbally Exchange CLG HQ Argus House Malpas St, Blackpitts Dublin 8, D08 Y273
Auditors	Byrne O'Byrne Accounting & Tax Advisors Limited Certified Public Accountants and Statutory Audit Firm 222-224 Harold's Cross Road Harold's Cross Dublin 6W
Principal Bankers	AIB 107 / 108 Main Street Bray Co. Wicklow

80:20 Educating And Acting For A Better World Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2024.

The company is a registered charity and the financial statements are prepared in accordance with the Companies Act 2014, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements.

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Charities Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's Memorandum and Articles of Association are known as members of the Board of Trustees.

In this report the trustees of 80:20 Educating And Acting For A Better World Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2024.

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

Principal Activity

The principal activity of the company is the promotion of popular education on human development and human rights and development, through the advancement of education, research and action in Ireland on poverty and underdevelopment especially but, not exclusively, overseas. This will be achieved through the organisation and delivery of projects of an educational nature through:

- the formal sector of education at all levels (Primary, Post Primary and Third Level); in the non-formal sector of education including Youth, Adult and Community based Education
- the initiation of research into poverty and underdevelopment,
- the publication of a variety of resource materials appropriate to these sectors and through the holding of seminars, workshops and conferences.

The objectives of the Company shall be pursued in partnership with other similar organisations in Ireland, and overseas. The charitable company is limited by guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement

80:20 Educating and Acting for a Better World's Memorandum and Articles of Association describes the principal activity as the promotion of popular education on human development and human rights through the advancement of education, research and action in Ireland on poverty and underdevelopment especially but, not exclusively, overseas.

This will be achieved through the organisation and delivery of projects of an educational nature through:

- The formal sector of education at all levels (Primary, Post Primary and Third Level); in the non-formal sector of education including Youth, Adult and Community based Education.
- The initiation of research into poverty and underdevelopment.
- The publication of a variety of resource materials appropriate to these sectors and through the holding of seminars, workshops and conferences.

The objectives of the Company shall be pursued in partnership with other similar organisations in Ireland, and overseas.

Objectives

80:20 Educating and Acting for a Better World is a development education (DE) organisation promoting popular education on human development and human rights with its roots and mandate located in that sector for over 20 years. Through education, 80:20 seeks to realise a world which is more equal, more just and more sustainable than is currently the case. 80:20 believes that the concept of human development rooted in an international human rights-based framework offers the hope, dignity and the basis for such a world. 80:20 is dedicated to pursuing educational strategies for developing global citizenship as a fundamentally important priority in international development strategies.

80:20's five strategic pillars are:

1. Create: High-quality, contemporary educational materials
2. Educate: Deliver transformative learning opportunities
3. Communicate: Engage audiences through creative and participatory approaches
4. Collaborate: Build strong, values-driven partnerships
5. Grow: Enhance professional and organisational development

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The impact of 80:20's work is measured against targets using a Results Based Management system and assessed against 80:20's strategic plan and the benchmarks agreed with supporting partners. Regular monitoring and evaluation are carried out by 80:20 staff in conjunction with supporting partners. Results-based management is used across the organisation to apply a results focus to tasks, activities, strategies, programmes and policies.

Structure, Governance and Management

Structure

80:20 Educating and Acting for a Better World's Board of Trustees advise and assist on the governance of 80:20. The Board are the custodians of 80:20's vision and values; they approve strategy, structure, annual plans, budgets and ensure the organisation is effective and accountable. The Board of Trustees appoint the Co-ordinator of 80:20 and have delegated a range of day-to-day decision-making powers to the Co-ordinator.

Composition of the Board of Trustees

The Board of 80:20 meets quarterly (met four times in 2024 with an average attendance rate of 82%), with nine trustees on the Board in 2024 comprised of seven women and two men.

The Trustees are committed to maintaining the highest standards of Corporate Governance and believe this is a key element in ensuring the proper operation of 80:20's activities. Three Board committees were active in 2024, the Finance, Audit and Risk Committee (FAR), which met five times; the Staffing and Governance Committee, which met four times; while the Growth Committee was also established in 2024 to support the new strategic plan.

The Board review and update organisational policies every three years, as appropriate. In 2024 this involved reviewing and updating the following: Health and Safety Statement; the Risk Register and Risk Management Policy and progressing updates to the Staff Handbook and the Trustees' Handbook. The Board also prepared a compliance report with the Charities Governance Code and reviewed progress on the Code of Good Practice for Development Education.

80:20 is registered with the Charities Regulator. 80:20 has a comprehensive process for reporting management information including quarterly management accounts.

Staff

The organisation had the following staff in 2024:

Co-ordinator – Tony Daly
Education and Research Officer – Ciara Regan
Graphic Design and Web Development – Dylan Creane
Digital Communications Officer – Catherine Howley

The organisation also engages the services of an accountancy firm, web and analytics specialists, researchers and writers on a contract for services basis.

Review of Activities, Achievements and Performance

2024 was a year of immense change and challenges in the context of violations of international law and human rights in Gaza and the war in Ukraine requiring 80:20 to pivot our work to address these issues in a flexible, responsive and timely way.

Following a review of programme work, results remained largely on track and as expected. Delivering 80:20's strategic plan and building on previous years' work was progressed to take account of how people learn and engage in blended learning methods.

Across 2024 issues such as peace education, women's rights, greenwashing, inequality and emergencies dominated thematic work. For more information, visit <https://8020.ie/>

Key elements of 80:20's education and publications programme of work in 2024 included:

- Finalised 80:20's new 5-year strategic plan 2024-2028
- Renewed the flagship publication project 80:20 Development in an Unequal World to begin work on an 8th Edition
- Led on the development of a large-scale diversity and social inclusion wall mural project at St Cronan's National School in collaboration with student members of the St Cronan's Student Council across all class groups and artist Holly Pereira. The project featured in the local press and RTE News2Day children's news programme.
- Workshops: Supported hands-on workshops with a Professional Master of Education (PME) student group in the NCAD 'change lab' and the Global Citizenship Education Day at the University of Galway; led a Knowledge Shares summer series session with members in the Irish Development Education Association (IDEA); led workshops as part of Social Justice Week, St Michael's Loreto Secondary School Navan with Transition Year and Politics & Society students.
- Participated in activities with the Euromed Rights Network as part of the Women's Rights and Gender Justice Working

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for the financial year ended 31 December 2024

Group, the Climate Task Force and the Economic Social and Cultural Rights Working Group and supported a youth-approach in the Network.

- Participated and voted in the Euromed Rights General Assembly.
- Delivered three STAND short courses across higher education colleges in Ireland.

80:20's work on tackling misinformation through human rights education was recognised for the Questions Matters project as winner of the Best Community-Based Media Literacy Initiative at the Media Literacy Ireland Awards 2024. This project was developed jointly with the National Adult Literacy Agency (NALA), the Bray Adult Learning Centre KWETB and the Bray and North Wicklow Area Partnership

Acting as lead agency on behalf of the developmenteducation.ie consortium, key elements of developmenteducation.ie's work programme in 2024 included:

- Reached a total of 89,600 website visits
- The 2024 programme engaged 863 people through a range of five workshops & events and online surveys.
- 94% of survey respondents who took part in our hands-on with global citizenship education events programme reported an improvement in understanding and literacy on global issues.
- Consolidated the partnership-approach of the Consortium with members Aidlink, Concern Worldwide, the Irish Development Education Association (IDEA), the National Youth Council of Ireland (NYCI), Self Help Africa and Trócaire.
- Piloted and launched the members area to act as a new space to support educators directly as a personalised digital bookshelf.
- Developed a new strategic plan 2024 – 2028.
- An additional 80 resources added to the online resources library and launched a call for an updated writer's roster of contributors.
- Co-curated and jointly developed the 20 Years in 20 Objects exhibition as part of The Irish Development Education Association's 20th anniversary conference. Included a walking tour, the exhibition and exhibition as part of the Irish Global Solidarity in 100 Objects project.
- New feature: launched the Guidelines for Producing Development Education and Global Citizenship Education Resources: second edition, following an open consultation process.
- Re-developed the website to navigate materials based on each educator's role, such as post primary teacher or youth worker.

Financial Review

The results for the year are set out on page 14.

The Trustees are satisfied that the organisation has a positive financial position. 80:20 has been preparing its accounts to the Charities SORP FRS102 standard since January 2017 and continues to engage the SORP standard of financial reporting.

In terms of financial commitments and support, www.developmenteducation.ie is proportionately funded by Consortium partner organisations and through Irish Aid's strategic partnership funding mechanism. 80:20 received a grant from Irish Aid in 2024 towards strategic partnership support of €130,000 towards the developmenteducation.ie Consortium, which is the same level as 2023. The developmenteducation.ie Consortium is also financially supported by the civil society led Consortium partners Concern Worldwide (€15,000), the National Youth Council of Ireland (€2,500) Self Help Africa (€3,000) and Trócaire (€13,000), with Aidlink, and the Irish Development Education Association contributing work in-kind. 80:20 worked closely with Consortium partners as part of monitoring and delivering the developmenteducation.ie programme aligning with the developmenteducation.ie strategic plan 2024-2028. These activities were monitored and managed using a results-based framework approach.

80:20 secured financial support from Irish Aid (€30,000) to update a flagship publication, 80:20 Development in an Unequal World. This is part of a multiannual initiative for three years.

80:20 engaged in a number of consultancy initiatives during the year, including supporting STAND's Global Issues programme.

The Trustees gratefully appreciate the continuing generosity of our supporters, donors, partners and the Irish taxpayers. The working relationship 80:20 has established with donors and partners by aligning our objectives has contributed towards stronger collaborations and impact in global citizenship education activities.

Continuing 80:20's strategic plan for the period 2024-2028 includes increasing financial stability through a range of sources and approaches. This is a key strategic goal for the organisation. In adopting and realising the new strategic plan the Growth Committee are leading a fundraising strategy for the period ahead to 2028. As in previous plans, the proposed funding mix is based on five strategic pillars (see page 5) and will include seeking strategic funding from Irish Aid, earned income (from research, commissions and sales), civil society project funding and additional charitable foundation funding.

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for the financial year ended 31 December 2024

Financial Results

At the end of the financial year the company had gross assets of €105,736 (2023 - €110,582) and gross liabilities of €51,452 (2023 - €75,956). The net assets of the company have increased by €19,658.

Principal Risks and Uncertainties

In common with many charities in Ireland, the principal risk and uncertainty of 80:20 Educating and Acting for a Better World relates to the ability of the organisation to obtain funding to support its operations.

The Trustees have identified, and regularly review through the organisation's governance work, the major risks to which the organisation is exposed. They are satisfied that effective systems exist to mitigate those risks, especially ensuring that controls exist over key financial systems, by monitoring reserve levels and by examining the operational and business risks faced by the organisation on a quarterly and annual basis. The company maintains Trustees' and officers' liability insurance in respect of itself, its Trustees and officers.

Pursuing a wider funding mix and investing in strengthening strategic partnerships such as the developmenteducation.ie consortium where 80:20 acts as the lead agency are at the core of this approach. 80:20's work has been affected by the ongoing war in Ukraine, the conflict in Gaza and the Occupied Palestinian Territories (OPT) and the progress on climate justice. The increasing role of media literacy (and tackling misinformation) continues to affect the priorities of educators and stakeholders we work with and the priorities of funders.

Principal risks and uncertainties have been identified by the 80:20 Board of Trustees and staff, and strategies have been put in place to manage those risks. Risks have been analysed within the categories of Governance and Management, Operational, Financial, Compliance with laws or regulations, and External risks. The Board updated the risk register and risk management policy in 2024. Policies, procedures and mitigating strategies are considered, if necessary, to reduce these risks from occurring and/or their impact, particularly when considered as part of the new strategic period ahead 2024 - 2028.

Trustees and Secretary

The trustees who served throughout the financial year and since the year end were:

Joseph Conere (Resigned 22 September 2025)
Siobhan Condon
Sally-Anne Fisher
Caoimhe Fox (Resigned 26 February 2025)
Ana-Maria Gergely (Appointed 23 November 2024)
Anne-Marie Glynn (Appointed 11 April 2025)
Valerie Lewis (Resigned 26 February 2025)
Clodagh Lynam (Appointed 15 June 2024)
Kathryn Moore
Leo Regan (Resigned 26 February 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretaries who served during the financial year were:

Kathryn Moore (Appointed 23 November 2024)
Leo Regan (Resigned 23 November 2024)

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. 80:20 Educating And Acting For A Better World Company Limited By Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Governance Code
- The Dóchas Code of Conduct on Images and Messages
- The Code of Good Practice for Development Education
- The 'Triple Lock' standards that demonstrate transparent reporting, ethical fundraising and governance
- Guidelines for Charitable Organisations on Fundraising from the Public by the Charities Regulator
- NGDO Charter on Basic Principles of Development and Humanitarian Aid NGOs in the European Union

Policy and Advocacy

80:20 contributed to a range of policy and public engagements in 2024, including two policy submissions, one education campaign and three letters:

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- Submitted joint submissions with IDEA members to the Irish Aid GCE Strategy Mid-Term Review with the Formal Education Working Group and the Adult and Community Education Working Group.
- Launched the World Food Day education campaign in October 2024, in conjunction with [developmenteducation.ie](https://www.developmenteducation.ie), Scoilnet, Self Help Africa and Concern Worldwide.
- Co-signed a letter on 'Pass the Occupied Territories Bill' with members of the Irish Anti-Apartheid Campaign for Palestine (IAACP).
- Co-signed a joint letter with members of the Women's Rights and Gender Justice Working Group of Euromed Rights on International Women's Day 2024: 'Wreaking havoc on women's fundamental rights in Palestine'.
- Joined the launch of A Better Tomorrow Manifesto: Coalition 2030 European Elections Manifesto with Coalition 2030 members.
- Joined a pre-election education and advocacy initiative 'Make Palestine an Election Issue' as part of the Irish Anti-Apartheid Coalition for Palestine.
- Signed the Declaration of EuroMed Rights' 13th General Assembly: Human Rights – More Than Ever!

Plans for the Future

As a development education organisation, 80:20 is pursuing a mixed-funding approach that is appropriate to the size and scale of its operations to mitigate against funding delays.

- **2025 Irish Aid:** 80:20 applied for multiannual strategic partnership support for development education from Irish Aid for €140,000 as part of the [developmenteducation.ie](https://www.developmenteducation.ie) Consortium. This support builds on strategic support arrangements with the Consortium as part of strategic financial support across a period of five years from 2024 - 2028.
- **2025 [developmenteducation.ie](https://www.developmenteducation.ie) Consortium partners:** 80:20 will work with Consortium partners to as part of building on a shared civil society strategic approach to high-quality digital development education in Ireland.
- **2025 Concern GCE Annual Grants Scheme:** 80:20 applied for this fund as part of updating the Exploring Genocide resource for educators.
- **2025 Irish Aid GCE Annual Grants Scheme:** 80:20 is pursuing year 2 of the 3-year development of the 8th Edition of 80:20 Development in an Unequal World publication, which includes support from Irish Aid of €30,000
- **2025: EU funds:** 80:20 will review of EU funding opportunities as part of establishing a wider funding base (such as exploring Erasmus+ funds)
- **Exploring other funding opportunities:** 80:20 will seek new funding routes in line with the organisation's updated Strategic Plan which aims to grow and diversify the organisation's funding base over the next five years.

Networks and Consortia

80:20 is a member of Irish, international development and human rights networks and consortia. Membership of such organisations is a key vehicle for 80:20's wider engagement and advocacy work. This includes:

- [developmenteducation.ie](https://www.developmenteducation.ie)
- Irish Coalition 2030 for the Sustainable Development Goals (Coalition 2030)
- the Irish Development Education Association (IDEA) (member of the Formal Education Working Group, Youth Task Group, Adult and Community Education Working Group and the Quality and Impact Working Group)
- EuroMed Rights Network (member of the Women's Rights and Gender Justice Working Group)
- The Irish Anti-Apartheid Campaign for Palestine
- The Ubuntu Network
- Worldwide Global Schools (member of the Education Advisory Panel)
- Anna Lindh Foundation Ireland Network

Reserves Policy

In accordance with recommended best practice, each charity should have a reserve policy. 80:20's reserves policy states that the unrestricted reserves should equate to three months' running costs, and no more than six months' running costs. Currently, unrestricted reserves meet the minimum threshold set by the reserves policy (three months' core running costs). 80:20 has set a priority in relation to increasing its reserves as part of 80:20's strategic plan. We are keeping the situation under review as part of the work of the Finance, Audit and Risk Committee (FAR). (Running costs relates to core costs).

The Auditors

The auditors, Byrne O'Byrne Accounting & Tax Advisors Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

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 trustees 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.

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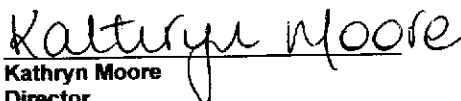
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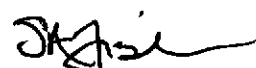
Accounting Records

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 Fumbally Exchange CLG HQ, Argus House, Malpas St, Blackpitts, Dublin 8, D08 Y273.

Approved by the Board of Trustees on 9 October 2025 and signed on its behalf by:


Kathryn Moore
Director


Sally-Anne Fisher
Director

80:20 Educating And Acting For A Better World Company Limited By Guarantee TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The trustees, who are also directors of 80:20 Educating And Acting For A Better World Company Limited By Guarantee for the purposes of company law, are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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 trustees 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and 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 operation.

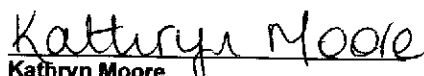
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees 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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with 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.

In so far as the trustees are aware:

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

Approved by the Board of Trustees on 9 October 2025 and signed on its behalf by:


Kathryn Moore
Director


Sally-Anne Fisher
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of 80:20 Educating And Acting For A Better World Company Limited By Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of 80:20 Educating And Acting For A Better World Company Limited By Guarantee ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2024 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"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 3 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

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

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.

INDEPENDENT AUDITOR'S REPORT

to the Members of 80:20 Educating And Acting For A Better World Company Limited By Guarantee

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 Trustees' Annual Report is consistent with the financial statements;
- the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014; and

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

In our opinion the accounting records of the 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.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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.

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 trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.

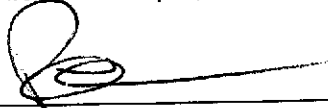
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

**to the Members of 80:20 Educating And Acting For A Better World Company
Limited By Guarantee**

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.



Peter Cannon

for and on behalf of

BYRNE O'BYRNE ACCOUNTING & TAX ADVISORS LIMITED

Certified Public Accountants and Statutory Audit Firm

222-224 Harold's Cross Road

Harold's Cross

Dublin 6W

9 October 2025

80:20 Educating And Acting For A Better World Company Limited By Guarantee

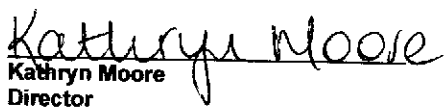
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Incoming Resources							
Charitable activities							
- Grants from governments and other co-funders	4.1	-	173,500	173,500	-	183,632	183,632
Activities for generating funds	4.2	4,897	-	4,897	4,410	-	4,410
Total incoming resources		4,897	173,500	178,397	4,410	183,632	188,042
Resources Expended							
Raising funds	5.1	383	-	383	54	-	54
Charitable activities	5.2	-	158,356	158,356	-	190,622	190,622
Total Resources Expended		383	158,356	158,739	54	190,622	190,676
Net incoming/outgoing resources before transfers		4,514	15,144	19,658	4,356	(6,990)	(2,634)
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		4,514	15,144	19,658	4,356	(6,990)	(2,634)
Reconciliation of funds:							
Total funds beginning of the year		7,003	27,623	34,626	2,647	34,613	37,260
Total funds at the end of the year		11,517	42,767	54,284	7,003	27,623	34,626

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 9 October 2025 and signed on its behalf by:


Kathryn Moore
Director

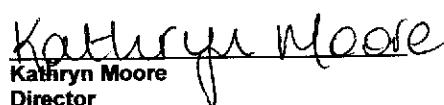

Sally-Anne Fisher
Director

80:20 Educating And Acting For A Better World Company Limited By Guarantee
BALANCE SHEET
as at 31 December 2024

	Notes	2024 €	2023 €
Current Assets			
Stocks	8	13,847	14,230
Debtors	9	3,260	6,777
Cash at bank and in hand	10	88,629	89,575
		<u>105,736</u>	<u>110,582</u>
Creditors: Amounts falling due within one year	11	<u>(51,452)</u>	<u>(75,956)</u>
Net Current Assets		<u>54,284</u>	<u>34,626</u>
Total Assets less Current Liabilities		<u>54,284</u>	<u>34,626</u>
Funds			
Restricted funds		42,767	27,623
General fund (unrestricted)		11,517	7,003
Total funds		<u>54,284</u>	<u>34,626</u>

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 of Trustees on 9 October 2025 and signed on its behalf by:


Kathryn Moore
Director


Sally-Anne Fisher
Director

80:20 Educating And Acting For A Better World Company Limited By Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		19,658	(2,634)
		<u>19,658</u>	<u>(2,634)</u>
Movements in working capital:			
Movement in stocks		383	54
Movement in debtors		3,517	(4,512)
Movement in creditors		(24,504)	47,820
		<u>(946)</u>	<u>40,728</u>
Cash (used in)/generated from operations			
		<u>(946)</u>	<u>40,728</u>
Net (decrease)/increase in cash and cash equivalents		(946)	40,728
Cash and cash equivalents at the beginning of the year		89,575	48,847
		<u>89,575</u>	<u>48,847</u>
Cash and cash equivalents at the end of the year	10	88,629	89,575
		<u>88,629</u>	<u>89,575</u>

80:20 Educating And Acting For A Better World Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

80:20 Educating And Acting For A Better World Company Limited By Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is Fumbally Exchange CLG HQ, Argus House, Malpas St, Blackpitts, Dublin 8, D08 Y273 which is also the principal place of business of the company. 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 charity's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Incoming Resources

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

Resources Expended

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

Pensions

The pension costs charged to the Financial Statements represent the contribution payable by the company during the year.

Employee Benefits

80:20 provides a range of benefits to employees, including holiday arrangements, defined contribution pension plans, the Income Protection and Critical Illness Payments. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

80:20 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

80:20 Educating And Acting For A Better World Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Government grants

Government grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Company has complied with all attached conditions.

The entity recognises grants using the accruals model.

Capital Grants received where the Company has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within Creditors and accruals) and released to income when all attached conditions have been complied with.

Revenue Grants are credited to income so as to match them with the expenditure to which they relate. Government grants received are included in 'other income' in profit or loss.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash and cash equivalents

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

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to provide some non-audit services such as company secretarial services.

4. INCOME

4.1 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Grants from governments and other co-funders:				
Irish Aid - Strategic Partnership- developmenteducation.ie	-	130,000	130,000	130,000
Trócaire	-	13,000	13,000	10,000
Concern Worldwide - Development Education Grants Scheme	-	15,000	15,000	12,500
Irish Aid - 8th Edition Project	-	12,500	12,500	-
Self Help Africa	-	3,000	3,000	2,500
National Youth Council of Ireland (NYCI)	-	-	-	2,500
Solas - Collaboration and Innovation Fund	-	-	-	26,132
	-	173,500	173,500	183,632

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Education Resources Sales	3,097	-	3,097	1,471
Training, Workshops and Consultancy	1,800	-	1,800	2,939
	4,897	-	4,897	4,410

5. EXPENDITURE

5.1 RAISING FUNDS

Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
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continued

80:20 Educating And Acting For A Better World Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Opening Stock	14,230	-	-	14,230	14,284
Closing Stock	(13,847)	-	-	(13,847)	(14,230)
	<u>383</u>	<u>-</u>	<u>-</u>	<u>383</u>	<u>54</u>

5.2 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Wages & Salaries	-	-	109,413	109,413	108,491
Contractors	-	-	16,662	16,662	45,054
Printing, Postage & Stationery	-	-	2,001	2,001	-
Computer Costs	-	-	5,240	5,240	4,151
Travelling & Entertainment	-	-	1,353	1,353	749
Insurance	-	-	1,597	1,597	2,614
Telephone	-	-	1,776	1,776	1,716
Audit fees	-	-	3,450	3,450	3,000
General Expenses	-	-	1,529	1,529	1,497
Legal and Professional	-	-	75	75	437
Memberships	-	-	814	814	590
Marketing & Advertising	-	-	4,268	4,268	7,128
Bank charges	-	-	439	439	358
Staff Income Protection Insurances	-	-	1,602	1,602	1,896
Staff Training	-	-	457	457	2,610
Service Charges	-	-	-	-	2,272
Accountancy & Bookkeeping Service	-	-	7,380	7,380	8,059
Staff Welfare	-	-	300	300	-
	<u>-</u>	<u>-</u>	<u>158,356</u>	<u>158,356</u>	<u>190,622</u>

5.3 SUPPORT COSTS	Charitable Activities €	2024 €	2023 €
General Expenses	1,529	1,529	1,497
Salaries, wages & related costs	109,413	109,413	108,491
Service Charges	-	-	2,272
Accountancy & Bookkeeping Services	7,380	7,380	8,059
Memberships	814	814	590
Printing, postage & stationery	2,001	2,001	-
Staff Training	457	457	2,610
Staff Welfare	300	300	-
Audit fees	3,450	3,450	3,000
Contractors	16,662	16,662	45,054
Insurance	1,597	1,597	2,614
Computer Software/Website costs	5,240	5,240	4,151
Legal and Professional	75	75	437
Bank charges	439	439	358
Staff Income Protection Insurances	1,602	1,602	1,896
Marketing & Advertising	4,268	4,268	7,128
Telephone	1,776	1,776	1,716
Travel	1,353	1,353	749
	<u>158,356</u>	<u>158,356</u>	<u>190,622</u>

6. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2024 €	2023 €
General Expenses		1,529	1,497
Salaries, wages & related costs		109,413	108,491
Service Charges		-	2,272
Accountancy & Bookkeeping Services Governance		7,380	8,059

80:20 Educating And Acting For A Better World Company Limited By Guarantee **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

Memberships	814	590
Printing, postage & stationery	2,001	-
Staff Training	457	2,610
Staff Welfare	300	-
Audit fees	3,450	3,000
Contractors	16,662	45,054
Insurance	1,597	2,614
Computer Software/Website costs	5,240	4,151
Legal and Professional Governance	75	437
Bank charges	439	358
Staff Income Protection Insurances	1,602	1,896
Marketing & Advertising	4,268	7,128
Telephone	1,776	1,716
Travel	1,353	749
	158,356	190,622

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Employees & Administration	3	3
The staff costs comprise:	2024 €	2023 €
Wages and salaries	94,170	93,390
Social security costs	9,485	9,513
Pension costs	5,758	5,588
	109,413	108,491

No employee had emoluments, excluding employer's pension contributions, greater than €60,000 for the period ended 31st December 2024.

8. STOCKS

	2024 €	2023 €
Finished goods and goods for resale	13,847	14,230

9. DEBTORS

	2024 €	2023 €
Trade debtors	3,000	2,586
Prepayments	260	607
Accrued Income	-	3,584
	3,260	6,777

10. CASH AND CASH EQUIVALENTS

	2024 €	2023 €
Cash and bank balances	88,629	89,575

80:20 Educating And Acting For A Better World Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

11. CREDITORS	2024	2023
Amounts falling due within one year	€	€
Trade creditors	4,088	11,445
Taxation and social security costs	2,258	8,738
Other creditors	927	12,735
Accruals	26,679	43,038
Deferred Income	17,500	-
	<u>51,452</u>	<u>75,956</u>
12. RESERVES	2024	2023
	€	€
At the beginning of the year	34,626	37,260
Surplus/(Deficit) for the financial year	19,658	(2,634)
At the end of the year	<u>54,284</u>	<u>34,626</u>
13. STATUS		
The company is limited by guarantee not having a share capital.		
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 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 € 1.		
14. POST-BALANCE SHEET EVENTS		
There have been no significant events affecting the Charity since the financial year-end.		
15. INCOME FROM DONATED GOODS, FACILITIES AND SERVICES		
80:20 acknowledges the contributions from 2 volunteer in 2024 who gave up their time and energy to work on a range of education and editorial projects.		
16. Financial Activities income based on programme	2024	2023
	€	€
www.developmenteducation.ie	161,000	157,500
Solas - Collaboration and Innovation Fund	-	26,132
8th Edition Project	12,500	-
	<u>173,500</u>	<u>183,632</u>
17. APPROVAL OF FINANCIAL STATEMENTS		
The financial statements were approved and authorised for issue by the Board of Trustees on 9 October 2025.		