

Company registration number: 544851

**Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2024

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

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Uplift - A People Powered Community CLG
Company limited by guarantee

Directors and other information

Directors / Trustees	Anna Nolan Anne Gibney Rebecca Hay Rachel Murphy (appointed Feb 2024) Patricia Munatsi (appointed Feb 2024) Beatriz Gomez Moreno (appointed Feb 2024) Laura Sullivan (appointed Feb 2024) Neil Bruton (appointed Oct 2024) Bruce Clarke (resigned Mar 2024)
Secretary	Alex Barton (appointed Mar 2024)
Company number	544851
Registered office	Uplift - A People Powered Community Cork Volunteer Centre 13 North Main Street Cork T12 Y6W0
Business address	Cork Volunteer Centre 13 North Main Street Cork T12 Y6W0
Auditor	Gordon, Lane & Co. Hanover House 85-89 South Main Street Cork
Bankers	Allied Irish Bank Grafton Street Dublin 2

Uplift - A People Powered Community CLG
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Directors / Trustees report

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

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however, it is considered best practice.

Reference and Administrative Details

The organisation is a charitable company with a registered office at Cork Volunteer Centre, 13 North Main Street, Cork T12 Y6W0. The company trades under the name Uplift – A People Powered Community CLG. The company's registered number is 544851. The Company has a total of 9 voluntary directors.

Structure and Governance and Management

Uplift is a non-profit company limited by guarantee with a voluntary board of directors. Uplift does not hold charitable status but we are bound by company law and in line with our mission are dedicated to excellent governance and transparency. Therefore, we have applied SORP accounting standards from 2021 onwards to present our accounts using best practice for transparency in the non-profit and charity sector.

Our board of directors holds responsibility for overseeing the overall strategic direction of Uplift which is set out in the organisational strategy and mission. The names of the persons who at any time during the financial year (2024) were directors of the company are as follows:

Anna Nolan (Chair)
Anne Gibney
Rebecca Hay
Rachel Murphy
Patricia Munatsi
Beatrice Gomez Moreno
Laura Sullivan
Bruce Clarke
Neil Bruton

Please visit the 'About Us' section of our website for more information on Uplift's directors

During 2024, there were on average 7 people employed throughout the year. (6.6 FTE). The senior leadership team has responsibility for delivering Uplift's organisational strategy and for day-to-day management.

Principal activities and objectives

Uplift is a people-powered community taking coordinated action for progressive change in Ireland. Our vision is to build a movement of people across Ireland and living abroad to become a powerful force for change in our politics, economy and society. Uplift is politically independent and is guided by our core values of equality, social justice, environmental sustainability and deepening democracy. We use digital technology to organise and mobilise our members on and off line.

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Directors / Trustees report (continued)

UPLIFT DIRECTORS' REPORT 2024

The Board of Directors is pleased to present Uplift's Annual Report for 2024.

Our people-powered community continues to grow from strength to strength, marked by significant growth in members, resulting in increased impact and further empowering people across Ireland to create a more just and equitable society.

Reflecting on the past year, one thing is clear: our community's resilience, determination, and unity have never been stronger. Amidst challenges that often seemed insurmountable, we came together time and again, demonstrating that our collective action is a powerful force for change. We are a diverse community united by a shared commitment to justice, equality, and progress. And in 2024, we showed the world just what that looks like.

Introduction

In the context of ongoing challenges associated with the housing crisis, biodiversity loss, and an accelerating climate crisis and growth of far-right politics, our movement has worked hard to raise up the voices of communities facing extreme injustice, connect members to take powerful action and grow our collective action in the pursuit of equality, justice, sustainability and deeper democracy.

Overarching Aims and Objectives of Uplift:

Uplift's vision when launching 10 years ago was to build a movement of people across Ireland and living abroad who will become a powerful force for change in our politics, economy and society informed by shared values: social justice, defend fairness, protect rights, preserve the planet and deepen democracy.

A decade after inception, we are Ireland's largest campaigning community, connecting 351,641 people at the end of 2024, who have taken almost 5 million actions, including signing petitions, giving donations, answering surveys, sharing campaigns, sending emails to decision makers, calling their local politicians etc. 619,023 of these actions were taken in 2024. Uplift has launched 4,028 petitions in all, and collected over 3.1 million signatures, in the pursuit of equality, justice, sustainability and deeper democracy.

Uplift values our independence. We don't take donations from political parties or corporations. We rely on small one-off and monthly donations from members and campaign supporters to keep going, and the support of mission-aligned foundations and supporters. Being independent means we can make brave decisions and can truly listen to Uplift members.

Uplift Impact Goals for the period 2022-2024 were:

1. Ireland's environment and people are healthier because corporations are producing fewer emissions and less pollution
2. People have great public healthcare without worry of costs and when and where they need it most.
3. People and communities facing oppression live free from violence and hate
4. Everyone in Ireland has a safe, secure, affordable home
5. Democracy and political structures are shaped by the common good and not profit or by the influence of elites

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Directors / Trustees report (continued)

IMPACT HIGHLIGHTS

Turning Empty Houses into Homes

There's hardly any amongst us who haven't been affected by the lack of safe and affordable housing. In 2024, Uplift's concerted focus was on transforming empty properties into homes, especially in the context of the EU, local, and general elections. Research was carried out showing the number of empty houses across Ireland, and local politicians were pressured to take action in their areas. The 'Gaffs4All' campaign included online events and on-the-ground campaigning, ensuring that this issue was kept front and centre in politicians' minds and in the media. Our community's efforts involved sending over 6,500 emails to election candidates, demanding they commit to the Empty Homes Pledge, signed by over 700 election candidates. As a result, conversations and actions were sparked on the sheer number of empty properties country-wide and the many solutions that politicians and councils could take to ensure everyone, no matter who they are or where they come from, has a secure home.

During the year, we launched eye-catching tactics like showing the enormous number of empty buildings in our villages, towns and cities on a huge billboard and distributing hundreds of 'This Could Be a Home' stickers. The Homes For All Stories Map gave people the chance to share their own housing stories and has become a visual representation of the often invisible trauma of not having a secure home.

Popularising the empty homes narrative was successful in helping to disrupt the attempts by the far right and certain politicians to link housing with immigration, i.e., that there are more than enough homes for everyone if all the empty houses were made available.

The new government has committed to several actions to address empty houses, and this will be an ongoing priority for Uplift.

Standing in Solidarity with Gaza

Our hearts have been with the people of Gaza, and our actions have followed.

We hosted Palestinian photojournalist Motaz Azaiza in Ireland, and thousands of us gathered to hear Motaz speak in Dalymount Park in Dublin in a show of solidarity.

We worked with 7amleh, the Palestinian & Arab Digital Rights Campaign Group, on the suppression of Palestinian voices on social media platforms, and we hosted a group of Palestinian digital rights advocates in Leinster House. We continue to work tirelessly to amplify voices that others want to silence.

We've also been at the forefront of international advocacy, pushing for a Uniting for Peace resolution at the UN and pressuring the Irish government to join South Africa's ICJ case against Israel.

Together, our voices are making a difference: in May, after a powerful campaign, the Irish government formally recognised the State of Palestine.

At the end of 2024, we commenced legal action to stop military-related trade with Israel and the use of Irish airspace for transporting weapons to the IDF.

We also raised awareness of what politicians and the government could do to support the people of Gaza and Palestine during the year, especially campaigning for support for the Occupied Territories Bill.

In collaboration with Irish Artists for Palestine, 16,000 Uplift members demanded Israel's exclusion from Eurovision 2024. The petition was delivered to RTÉ headquarters, complete with an eye-catching billboard and successful sticker tactics, fostering a powerful discussion amongst the public.

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Directors / Trustees report (continued)

Protecting Nature, Health & Our Environment

All of us, no matter who we are or where we come from, deserve a safe, warm home to call our own and the ability to get to where we need to with ease. We deserve clean air in our lungs and clean water to drink, as well as green spaces for us all to enjoy.

In 2024, our relentless campaigning to stop dangerous trade deals that only serve to increase the power and profits of corporations was an important focus for us. We successfully campaigned for Ireland and then the EU to withdraw from the dangerous Energy Charter Treaty. We continued to oppose the EU-Mercosur trade deal, advocating instead for trade that prioritises public health and safety, liveable communities, and blocking attempts by corporations to be allowed to sue us for policies that impact their profit margins.

After years of persistence, Ireland finally introduced a plastic deposit and return scheme, a step toward reducing waste and protecting

Our community's efforts led to the government purchasing the Conor Pass in Kerry, ensuring this beautiful natural area will be protected for generations to come. We collected input from over 400 members to help us compile a member submission on the proposals of how the *Páirc Náisiúnta na Mara* will be managed.

We campaigned against the new planning bill that would make fossil fuel projects much easier to get the green light and we revived our campaign against LNG imports.

Animal Cruelty

In 2024, Uplift members campaigned to improve how the greyhound racing industry is overseen to ensure dogs are not mistreated. We also campaigned to investigate Dublin Zoo whistleblower reports. We responded swiftly to reports of animal cruelty at the Shannonside Foods slaughterhouse, with 35,000 of us signing a petition that helped shut down the facility in Kildare. This campaign not only highlighted the issue of animal cruelty but also demonstrated the power of people coming together to demand change.

These campaigns have helped to protect animals from harm and promote a culture of compassion and empathy. Our commitment to animal welfare remains unwavering as we continue to campaign against the abuse of greyhounds and other animals.

Research was undertaken to uncover the main power-brokers linked to the Department of Agriculture to reveal the weak spots and power relations in our campaigning to tackle institutional animal abuse. Huge animal rights petitions continued to gather support in 2024, most significantly on the continued support for greyhound racing and reform of the pet theft laws.

Exposing the Harms of Big Tech

Big tech corporations capture our most personal data, censor what we see online, and decide what we're sold and how we're treated based on the colour of our skin, the shape of our face, or the places we've been. Meta, Google, TikTok and X have fundamentally changed how we communicate, organise our lives, shop, work, access information and news, and how we learn. Our community continues to hold big tech corporations headquartered in Ireland accountable.

In 2024, we launched the People's Inquiry on Big Tech Harms; the Inquiry lifted up the lived experience and realities of how big tech is impacting all aspects of our lives and planet. An expert panel heard testimony from people with lived experience and experts in areas of health/mental health, minoritised communities and hate online, as well as its impact on democracy, data and climate change.

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Directors / Trustees report (continued)

The outcome of the Inquiry was published, and our community will continue to make sure that this new government takes action to rein in big tech and work for an internet that keeps us safe online.

A key part of our work for a safe internet is to mobilise members to use their right to complain about illegal content using the Digital Services Act, which was enacted in 2024. The DSA allows people to complain to Coimisiún na Meán, the newly formed Media and Social Media Regulator. Uplift members shared examples of content that they had reported, and from there, we submitted a collective complaint.

More than 1,000 of us shared personal stories, revealing the harmful toll social platforms take on our lives and communities. The collective story of our personal experiences is shocking and undeniable, and makes our community's demand of politicians to make online spaces safer for everyone stronger and more urgent. This work includes campaigning to turn off social media's 'recommender system' algorithms.

Climate Fossil-Fuel Financing

In addition to our fossil-fuel funding campaigning against Citibank, we worked with Netherlands-based research institute, SOMO, which has conducted extensive research into Citibank Europe to investigate financial flows through Citibank Dublin to or from Israel and explored strategic campaigning and litigation. This work has helped to expose the ways in which financial institutions are complicit in human rights abuses and has contributed to a growing movement for financial justice.

Research reveals Citibank's substantial financial support for the Israeli Defence Forces (IDF) and the Israeli government's military actions in Palestine. Citi's European and Middle Eastern HQ is based in Dublin. In 2024, we continued our work to expose its role in financing genocide and environmental destruction. By targeting Citibank staff with hard-hitting online ads and flooding their ethics hotline with complaints, we've made it clear that their actions will not go unnoticed. In addition, impactful sticker and leaflet campaigns calling out Citibank's involvement have been widely distributed. Our community's pressure is part of a broader movement to hold financial institutions accountable for their role in perpetuating violence and environmental harm.

Budget 2025

Years-long waiting lists for counselling, people in crisis left sitting alone in A&E, unsafe services, and burnt-out staff are just some of the problems of mental health care in Ireland. Before this year's budget, we partnered with Mental Health Reform to put a spotlight on funding for mental health services. Ahead of the budget, we asked members to share their views on what to do with the €13 billion Apple Tax payout. It's clear that most people in Ireland want increased investment in building affordable and public homes, which we then communicated to politicians.

Democracy, Election & Media Integrity

Uplift was instrumental in setting up and leading the Elections Hub in early 2024 — a collective space for civil society leaders, academics, communications experts, researchers and funders to strategise and share how we could collectively protect the integrity of elections taking place in 2024, i.e. local, European and general elections. Together, we monitored the activities of far-right actors' attempts to cause disruption, monitored political ad spending, conducted research, published helpful guides and trained spokespeople.

Supporting LGBTQIA+ communities

Our community believes that everyone deserves to be safe and to thrive, no matter who they love or what genders they identify as. In 2024, we stood in solidarity with trans people facing discrimination and harassment. Uplift members put RTÉ under pressure by sending dozens of emails to the Director General of RTÉ after they published an insulting, shaming article.

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Directors / Trustees report (continued)

Hundreds of members emailed their TDs asking them to talk to them about why an informed consent model for transgender healthcare is important to them. Hundreds more also sent emails to their TDs asking them to support the Children and Family Relationships (Amendment) Bill.

Standing with Refugee Communities & those living in Direct Provision

5,000 people who had received refugee status faced eviction in July. Working with MASI (Movement for Asylum Seekers in Ireland), we launched a rapid response action targeting the Minister responsible who responded directly to our call. A rally held at a national 'integration' conference received media coverage, and many of the eviction notices were retracted.

In the face of illegal evictions, we stood with refugees and vulnerable families, ensuring their stories are heard and their rights defended. Our solidarity has kept families in their homes, demonstrating the power of collective action.

Empowering individuals to lead change

In 2024, over 300 people started their own campaigns on MyUplift, ie, finding their voice and holding decision-makers accountable.

Notable successes in member-led campaigns included:

- Stopping extortionate student rent hikes by corporations.
- Body-shaming programme, Operation Transformation, was ended.
- The sale of Tolka Park football ground to private developers was stopped.
- The eviction of refugees was halted, and families seeking asylum were allowed to stay in the places where they live.
- It was announced that there would be a complete ban on the sale, manufacture or import of single-use or disposable vapes in Ireland and a restriction on the sale of flavours which appeal to children, as well as a ban on point of sale advertising displays in shops.
- The government committed to exploring a ban on sunbeds.

Long-term campaigning is paying off

In 2024, Uplift had success in campaigns that have been running for five years or more. A testament to the tenacity and effectiveness of our multi-issue campaigning model.

- The government announced €500,000 in additional funding for period products in higher education. In 2021, members had paid for a huge billboard demanding politicians ensure that everyone can afford the period products they need in order to have a safe period.
- In 2019, we plastered signs on Dublin Buses demanding a plastics return scheme. In 2024, such a deposit return scheme was rolled out in stores across the country.
- Our 'Take the Tax' campaign in 2019 was plastered across the media. In 2024, an EU court ruled that Apple has to pay the Irish government €13 billion owed in taxes.

ORGANISATIONAL STRENGTH & RESILIENCE

Member Growth

We experienced significant member growth and ended the year with a record of just over 350,000 subscribed members.

With 422 petitions approved on our platform in 2024, MyUplift, and a social media following that continues to increase over all the main platforms, Uplift's reach across all demographics in Ireland is significant. In challenging times, this growth is a testament to the power of our community and the impact that we can have when we work together towards a common goal.

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Directors / Trustees report (continued)

A Strong & Skilled Staff Team

Uplift's team is the engine room of our people-powered community. In 2024, Brian Cuthbert was appointed Programmes Director and Saoirse McHugh was appointed as Campaigns Director. Patrick Kelliher was recruited as Campaigner and Shany Sunder as Accounts Technician early in 2024.

In our commitment to learning and giving young people passionate about the issues we campaign on opportunities to learn and get involved, we had both a student intern and student placements join the team during the year.

The Uplift staff team continues to access training and development opportunities through the global network we are active members of, the OPEN Network, which helps to build our capacity and ensures that we have the skills and knowledge needed to achieve our goals.

The Accounts Technician attended training with the Charities Institute on SORP financial reporting, on which our financial reporting is based. Management staff attended project planning and leadership training, and campaigners received in-house training on campaign strategy, GDPR, fundraising, messaging and framing, our CSL petition platform and deeper election campaign strategy work.

Operations Manager, Alex Barton, oversaw the introduction of new systems to support the smooth running of Uplift, including Sage HR, a new expense processing platform, and an improved support platform to support member communication.

Member Fundraising

As a people-powered community, most of Uplift's fundraising comes from small member donations — members across Ireland chipping in fivers and tenners towards campaigns they support. During 2024, we launched a new webshop and introduced a new donation platform, FundraiseUp. These efforts have helped to diversify fundraising streams and made it easier for members to support the campaigns they care about, as well as help keep Uplift going.

This year, we worked hard to improve donor care and stewardship, with regular feedback emails, special thank-you emails, and a new donor portal. These efforts have helped to build strong relationships with our donors and have ensured that they feel valued and appreciated.

Fundraising efforts have been further strengthened by expanding the range of merchandise offered in our online shop — hoodies, t-shirts, tote bags, and stickers, enabling members to show their support for Uplift campaigns. Tree sponsorship continued to be very popular with members, and in March, our third people-powered forest was planted by community groups on public land in Longford. Uplift's beautiful Peace in Palestine cards were bought by members at Christmas time, with all profits going to support a Palestinian charity providing water and food to people in Gaza.

Focus on mission and impact informs Uplift's institutional funding strategy, i.e. shaping what we apply for and commit to undertaking. Values-aligned institutional donors grant money to Uplift for particular campaigns each year. In 2024, we are particularly grateful to our donors, which include Luminate, The Rowan Foundation, Sunrise and The Community Foundation Ireland.

Member Communication & Participation

Email continued to be the primary way we communicated with members. Over 620,000 actions were taken by members in 2024. During the year, we launched a trial of our WhatsApp tool to communicate directly with highly engaged members interested in the empty homes campaign.

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Directors / Trustees report (continued)

We've added a way for members to share campaign actions they've taken directly to Instagram and TikTok, and we're making it easier for Uplift members and campaign supporters to take action with an improved donations platform, giving donors more control over how they manage their donations.

Our social media following continues to increase, with steady growth on all platforms. We increased posting of static content and videos, and collaborated with other organisations and influencers. This has helped to expand our reach and has enabled us to engage with a wider audience. We continue to struggle with algorithms working against us, and live streaming remains problematic. Despite these challenges, we remain committed to using social media as a key tool for outreach and engagement.

We rolled out a dedicated strategy targeting local media with press releases, usually focused on member campaigns. It gives us a great opportunity to frame local issues in our values, it helps us reach a wider audience, we have become trusted partners with many local media, and it helps member petitions grow in local areas. This has been really successful and has given us the opportunity to frame local issues in solution-oriented, progressive values, which helps to inoculate against far-right talking points.

During 2024, we organised several online events in the form of webinars and discussions, i.e. empty homes and Gaza peace actions, all of which were well attended by members and campaign supporters.

A huge amount of work went into upgrading Uplift's Search Engine Optimisation in 2024 to ensure Uplift is the go-to petition site in Ireland. This has seen increased traffic to the website and to the MyUplift platform — Uplift is now the top search result for 'petition' in Google search in Ireland, and more petitions are being started month to month compared to the previous year as a direct result.

Governance and Leadership

Uplift takes organisational governance and regulatory compliance very seriously. Throughout the year, policies and procedures were constantly reviewed by the Board, and comprehensive lobbying returns were submitted on time every 4 months.

The Board Governance Subgroup continues to meet regularly to review and update policies and ensure that we are compliant with wider requirements. These efforts help to ensure that we are operating in a transparent and accountable manner and that we are complying with all relevant regulations. The Board Finance Subgroup continues to give financial oversight and approval of key financial criteria. The Board met four times during the year, and an in-person team board day was held in May.

The Hope and Courage Collective is now a separate legal entity and operates independently of Uplift. We continue to support Act Now's campaigning efforts in Northern Ireland.

In 2024, the Board and team were delighted to endorse and recognise the Communication Workers Union as the official union for Uplift.

The team had two team retreats during the year for valuable in-person working and campaign collaboration and planning, as well as team building and bonding.

Conclusion

Uplift made significant progress in 2024, achieving significant impact in campaigns and expanding reach and influence. We have strengthened organisational governance, made huge progress towards our strategic goals, improved our systems and processes, particularly financial reporting, and diversified our fundraising streams.

We're stronger together — 2024 was a year of notable achievements, and every victory has been powered by all of us coming together. We've shown that when we unite, we can overcome huge challenges. Going into 2025, Uplift is stronger than ever — financially, the number of supporters, its visibility in the media and wide use of its narrative in society, the breadth and depth of campaigns being supported — and ready to take on the huge challenges to equity and justice that lie ahead.

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Directors / Trustees report (continued)

Business Review and Financial Results

The Income & Expenditure Account and Balance Sheet are set out on pages 17 and 19. The total Income from all sources increased from €464,817 in the financial year ended 31 December 2023 to €563,486 in 2024. This increase is attributed, in part, to an increase in member fundraising efforts throughout 2024.

At the end of the financial year, the company had assets of €415,567 (2023: €527,809), comprising of tangible assets and cash reserves. Liabilities at year-end totalled €322,043 (2023: €447,320), comprising of deferred income amounts of €298,591 and other liabilities of €23,452. The net funds of the company have increased by €13,035 to €93,524 held in Reserves.

The Directors are satisfied with the level of Reserves retained at the year-end. Of the net funds as at 31st December 2024, the Reserves are deemed to be unrestricted funds and are therefore available for unrestricted operating activities.

Reserves policy:

Aside from retaining a prudent amount as an operational reserve, most of the company's funds will be spent in the short term. The Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets of the charity or for repair work should be 3 months of charitable expenditure, which equates to €91,325. Having now achieved this for the first time in 2024, our long-term objective is to continue to build on our reserves every year.

Risk management

The Board of Directors is responsible for governance, developing and approving policies and strategy of the company along with responsibility for and are aware of the risks associated with the operating activities of the company. The key risks include the ability of the company to generate sufficient funding to maintain its activities, general economic factors, legal matters and changes in government legislation. The Board are satisfied that adequate systems of governance, supervision and internal controls are in place and that these controls provide reasonable assurance against such risks.

Operational / Internal Risk

Attracting and retaining appropriately qualified and experienced staff. Risks include employees being unavailable or employees who are only trained for one role and are unable to cover for another employee in the event of an absence. Further risk is associated with loss of institutional memory due to a long-serving or key senior member of staff resigning their role.

Reputational Risk

The company relies heavily on their reputation. The company considers the actual and perceived impact of the decisions it takes, ensuring that all decisions are taken in line with the best interests and charitable purpose of the company.

Going Concern

The company meets its day-to-day working capital requirements through its grant income, members' donations and cash reserves.

The directors expect the company will be in a position to meet its obligations as they fall due for the foreseeable future. The directors have considered the company's forecasts and projections for the next 12 months, which

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Directors / Trustees report (continued)

have been revised in light of the possible impacts of the current geopolitical climate. In arriving at its conclusion, the directors have taken account of the level of cash resources which the company maintains to enable it to meet its working capital requirements. It holds no external bank debt.

In assessing whether the going concern assumption is appropriate, the directors have taken into account all the available information up to the period of 12 months from this report date and approval of the financial statements. After making all necessary enquiries, the directors have a reasonable expectation the company has adequate resources and continuing grant income to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 13 North Main Street, Cork.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

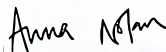
- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and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

Auditors

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Gordon, Lane & Co. Statutory Audit Firm, Hanover House, 85-89 South Main Street, Cork, T12 E39F have indicated their willingness to continue in office.

This report was approved by the board of directors on 21st May 2025 and signed on behalf of the board by:

Anna Nolan
Chair, Uplift Board of Directors



Rebecca Hay
Uplift Board of Directors



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Directors / Trustees responsibilities statement

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

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

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

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

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

**Independent auditor's report to the members of
Uplift - A People Powered Community CLG**

Report on the audit of the financial statements

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other Information

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

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

We have nothing to report in this regard.

**Independent auditor's report to the members of
Uplift - A People Powered Community CLG (continued)**

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

**Independent auditor's report to the members of
Uplift - A People Powered Community CLG (continued)**

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

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

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

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

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

**Independent auditor's report to the members of
Uplift - A People Powered Community CLG (continued)**

Gary Buchan FCA

For and on behalf of
Gordon, Lane & Co.
Chartered Accountants and Statutory Auditors
Hanover House
85-89 South Main Street
Cork

21 May 2025