



Annual Report **2025**



Jack Irwin
Always remembered. Never forgotten

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Our CEO's Report



As we look back on 2025, I am proud to reflect on another year of growth, learning and expansion for the Jack and Jill Children's Foundation. Throughout the year, our focus remained firmly on ensuring that our service continues to meet the evolving needs of the families we support, while remaining sustainable, responsive and rooted in care.

In total, our service supported 547 children by funding 128,196 homecare hours and approximately 26,500 hours of care and support from our Liaison Nurse Managers, with an additional 3,300 hours from our Family Co-Ordinators.

We raised in excess of €10m in 2025 - a testament to the fantastic efforts of our Fundraising, Retail, Communications, Finance and Office teams.

One of the most significant developments of 2025 was the extension of our service to support children up to the age of seven. This followed a highly successful pilot scheme for the first 8 months of 2025, during which we carefully tested how this extension would work in practice and whether it was something we could commit to with confidence for the long term. The positive outcomes of that pilot have enabled us to

broaden our reach, ensuring that families continue to receive vital support when they need it.

In a similar vein, and again following a pilot scheme in early 2025, we were delighted in September 2025 to introduce the provision of up to six counselling sessions for every Jack and Jill family. These sessions can be accessed at a time that suits parents and families, reflecting our understanding that support needs vary and cannot always be addressed within rigid timelines. At Jack and Jill, we recognise that our role extends beyond the provision of practical in-home nursing and respite care. A truly holistic approach to care must also encompass the emotional and mental wellbeing of families, and this development represents an important step in strengthening that support.

As part of our ongoing review of our services and how we operate as an organisation, 2025 also saw a review of our donation rates for nurses and carers working with Jack and Jill families in the community. I am pleased to note that the Board approved an increase of €2 per hour for nurses and €1 per hour for carers. This welcome increase, due to come into effect in early 2026, is in line with recent public sector pay increases and also recognises the incredible support provided by our dedicated community nurses and carers. We are pleased to share that this increase has been very well received by all relevant parties and reflects our commitment to valuing and supporting the professionals who deliver our services every day.

We welcomed new additions to our nursing team during the year with the recruitment of two Liaison Nurse Managers. Saoirse Delaney joined us to support families in Donegal, while Sarah Bradford came on board to work with families in the Dublin region.

Our 'Catch Up & Connect' events continued to grow in 2025 and were once again very warmly received by families. These gatherings provide a vital opportunity for parents to meet, share experiences and feel less isolated.

In fundraising and corporate partnerships, 2025 marked the natural conclusion of several valued partnerships, including with Glenveagh Homes, Circle K and Cannonball Ireland. We extend our sincere thanks

to each of these partners for their very significant support over the past number of years and wish them every success with their future charity partnerships. At the same time, we were grateful for the continued support of longstanding partners such as Dunnes Stores, Ryanair and Henderson Food Service, and we were delighted to be announced towards the end of the year as the new charity partner for Irish Life.

We were also honoured to be selected as a charity partner for Life Pharmacy, whose staff and customers embraced a walking initiative throughout September, exceeding all expectations and raising an exceptional €140,000 for Jack and Jill families. The Ring of Kerry Charity Cycle provided another highlight, with supporters enjoying Ireland's stunning scenery while raising vital funds, as did our annual abseil challenge at Croke Park, undertaken with great courage and generosity by participants.

It was wonderful to return once again to the Royal Hospital Kilmainham for our Family Day, offering a special opportunity for current and graduated families to come together for a day of fun and connection. Our incognito art sale took a new direction in 2025, combining online and gallery sales. While this approach did not generate the income we had hoped for, it provided valuable learning as we look ahead with excitement to incognito's 10th anniversary in 2026, when this much-loved fundraiser will return with renewed energy and fresh ideas.

Another significant achievement during the year was the successful purchase of the ground floor property at Johnstown Manor. Working closely with the Board and leadership team, we continue to carefully and cost-effectively manage this project, thus securing a permanent home for the organisation's future growth. The additional space will provide a modern, accessible workplace for an expanding team and create a welcoming environment where families and supporters can connect directly with Jack and Jill. It is an investment that will strengthen operational capacity and support future service growth for years to come.

Other highlights included being shortlisted for two awards at the Charity Institute of Ireland

Charity Excellence Awards. These awards are highly competitive, and even making the shortlist is a meaningful recognition of the dedication and professionalism of the entire Jack and Jill team.

We closed the year with a hugely successful Christmas campaign, 'It Takes a Village'. While this phrase is often used in reference to raising a child, we know that for Jack and Jill families, that village includes nurses, carers, donors, fundraisers, volunteers and supporters nationwide. In December, our village truly answered the call, helping us to exceed our fundraising target and raise over €650,000. To everyone who donated, hosted a festive fundraiser, shopped in our online gift shop or supported our charity boutiques, I extend my heartfelt thanks.

We were deeply saddened by the passing of Paul Costelloe in December. A long-time ambassador and passionate supporter of Jack and Jill, Paul's commitment and generosity will be remembered with great fondness and gratitude.

Finally, I would like to thank our Board led by Declan Magee for their continued guidance and support. We are extremely grateful for the expertise, time and guidance they continue to give both me and the Foundation. I also extend gratitude to my colleagues across the Jack and Jill team for their unwavering dedication, and also to our volunteers, donors and corporate partners throughout Ireland. Year after year, your commitment ensures that we can continue to support families. For that, I am deeply grateful.

Best wishes,



Deirdre Walsh

Our Chair's Report



2025 marked my first full year in the role of Chair of the Board of the Jack and Jill Children's Foundation and I look back on the year with great pride in all that the Board and the charity has accomplished. I would like to begin by extending my sincere thanks to my fellow Board members for their ongoing commitment, support and compassion for the children and families Jack and Jill serves. Their dedication continues to underpin the strength and integrity of the organisation.

Strong governance remains a central focus of the Board, as we work to ensure that the Foundation always operates to the highest standards. In this context, we were once again delighted to retain our Triple Lock status in 2025, reaffirming our commitment to transparency, accountability and best practice.

As part of our ongoing efforts to strengthen governance and oversight, the Board engaged Moore Financial Consultants in 2025 to carry out an independent internal audit. This important process commenced during the year and will conclude in 2026. In addition, all Board members participated in governance training focused on roles and responsibilities. This training was both comprehensive and highly beneficial, reinforcing our shared

understanding of good governance and the importance of continuous learning in maintaining strong standards at Board level.

In line with best governance practice, the Board also made the decision during 2025 to conclude our engagement with Forvis Mazars as our statutory auditors. Forvis Mazars has provided exceptional service to Jack and Jill over many years, and we are deeply grateful for their professionalism, guidance and support. We thank them sincerely and look forward to working with our new auditors in the years ahead.

One of the most significant decisions, approved by the Board in 2025, was an increase in nursing and carer donation rates to families, for those delivering our vital services in the community. We are fortunate to be in a position to make this change, and it is entirely thanks to the generosity of our donors and partners. Your support translates directly into a real *gift of time* - helping to fund vital in-home nursing care hours and respite for Jack and Jill children and their families in communities across the country.

I would also like to acknowledge and thank our CEO, Deirdre Walsh, along with the entire leadership team and staff of Jack and Jill. It is a privilege to work alongside such a passionate and committed team, whose focus remains firmly on delivering the highest quality service to families. The organisation continues to progress under Strategy 2027, guided by five clear objectives and a shared vision of one integrated team delivering an agile, efficient and impactful service.

On behalf of the Board, I extend my heartfelt thanks to our wider community of supporters, donors and partners, who continue to go above and beyond in support of our mission. Your commitment enables Jack and Jill to be there for families when they need us most.

Best wishes,

Best wishes,

A handwritten signature in blue ink that reads "Declan Magee". The signature is fluid and cursive.

Declan Magee



Our Vision

An Ireland where every family has the care and support they need for their child, when and where they need it.



Our Mission

Empowering the families we support to care for their child at home, by funding and delivering nursing, respite and advocacy.



Our Service

Jack and Jill is a nationwide charity that funds and provides up to 100 hours per month of in-home nursing care and respite support to families caring for children, up to the age of seven, with severe learning disability often associated with complex medical needs. Typically, these children may be tube fed, oxygen dependent, may not sleep, take seizures, need a lot of medication and require around-the-clock care. Understandably, their parents can be exhausted and need a break, which is where Jack and Jill comes in. Our service operates seven days a week, with no means test, no red tape and no waiting list. Another key part of our service is end-of-life-care for all children up to the age of seven, irrespective of diagnosis, empowering parents to take their child home to die at this most difficult time.

Our Values



Child and family centred care

Compassion



Community



Courage



Integrity





2025 in numbers

547

children supported by Jack and Jill at home, where they belong

128,196

hours of in-home nursing and respite care funded

Giving families time to simply be a family again

26,500

hours of support delivered by Liaison Nurse Managers

Providing vital respite for parents caring 24/7

3,300

hours provided by Family Coordinators

Supporting the emotional wellbeing of parents and carers

25

children were supported to die at home with their family around them



"This journey can feel very isolating. Our nurse's advice is invaluable - she guides us and advocates for us. She always checks in, and with her, I never feel forgotten," Jack and Jill Mum

€10+ million

raised

Thank you to our incredible supporters



€650,000+

raised during our Christmas campaign



22.7%

funded by the HSE

Service extended to
support children
up to age

7

Delivering in-home
nursing and respite
support in communities
across Ireland



6

counselling
sessions now
available to
every Jack and
Jill family

Rolled out our Catch
up and Connect

**Coffee
Mornings**

Reducing isolation by
connecting families
nationwide



New additions to our service in 2025

Retained

**Cii Triple
Lock**

status for the 5th
consecutive year

*"Without Jack and Jill, I wouldn't get any
time to myself. It's a lifeline. Sleep is a luxury.
Simple things like having a shower can be
really challenging when you have a child who
requires 24/7 care, so this support is vital,"*

Jack and Jill Mum

Public
awareness of
Jack and Jill
reached

92%

73%
of people rank
Jack and Jill
among the top
charities they
would donate
to

Trust
in the
organisation
increased to

81%

90%

of staff participated
in our employee
engagement survey

In 2025 our shops
became

**JAM
Friendly**



600

attendees at our 2025 Minion
themed Family Day



*"The struggles are
very real, but we are
surrounded by love."*
Jack and Jill Mum

Nursing: An Overview

2025 has once again been an extremely busy and fulfilling year for the Jack and Jill nursing team, as we continued to provide vital, compassionate care to families across Ireland. At the heart of our service is a commitment to supporting children in their own homes, while also recognising the emotional, social and practical realities faced by the families who care for them every day.

One of the most significant developments this year was the extension of our service to support children up to the age of seven. This important change enabled 68 families to receive additional nursing hours for 12

months, providing greater continuity of care and much-needed reassurance for the families who qualified. This extension reflects our ongoing commitment to evolving the service in response to family need.

Another major highlight of 2025 was the national rollout of 'Catch Up & Connect' coffee mornings for parents. Originally piloted in Cork under the leadership of Liaison Nurse Manager Eilin Ni Mhurchú, these informal gatherings are now being developed around the country. The sessions provide a welcoming and supportive space where parents can come together, share experiences, exchange advice and build





connections with others who truly understand their journey. Our nursing team is acutely aware that being a 24/7 carer for a Jack and Jill child can be isolating, and that many of the parents do not have the same opportunities for social interaction. 'Catch Up & Connect' has proven to be a valuable opportunity for parents to connect and feel supported.

In a similar spirit, Jack and Jill children's camps were trialled during the year in Kerry, led by Liaison Nurse Managers Siobhán Reen and Aine O'Sullivan. These camps were met with tremendous enthusiasm, with children participating in activities, within their own community, such as art and sensory play. The camps

provided children with a safe and joyful environment to take part in activities, while also giving families the reassurance that their children were supported by skilled and familiar staff.

In 2025, we also introduced a new portal system to streamline payments to families and enable nurses and carers to log their hours quickly and easily on their phones. The system is improving efficiency for families, caregivers, and our Family Support team.

We were absolutely thrilled to return to the Royal Hospital Kilmainham this summer for our annual Family Day, which is always one of the most anticipated events in the Jack and Jill calendar. It was wonderful to welcome both new and returning families for a day filled with connection, laughter and celebration. This year's Minions theme transformed Kilmainham into a sea of blue and yellow, creating a joyful atmosphere for children, parents and siblings alike. From bouncy castles and ice-cream vans to face painting, nail art, disco dancing and pizza; Family Day remains the ultimate family day out and a highlight for all involved.

Christmas is always a particularly special time for Jack and Jill families, and 2025 included a truly magical experience for some of the children and their siblings, who were invited to visit the set of The Late Late Toy Show. We were delighted to return to the studios for this opportunity, allowing families to explore the set at their own pace, see the toys up close and enjoy a sneak peek ahead of the live broadcast. We are always grateful to our friends in RTÉ for extending this invitation, which creates unforgettable memories for families.



Team News

We were delighted to strengthen our nursing leadership team in 2025 with the recruitment of two new Liaison Nurse Managers. Saoirse Delaney, based in Donegal, and Sarah Bradford, working in Dublin, both bring a wealth of experience and expertise to Jack and Jill. Their knowledge, professionalism and commitment to family-centred care have already made a valuable contribution to the service.

We also recognise the immense dedication of our community nurses, who work tirelessly, often in emotionally demanding situations. In recognition of this, a series of self-care days were held throughout the year. In 2025, 19 nurses benefited from this support, with the aim of increasing participation in 2026. Feedback from attendees was overwhelmingly positive, highlighting the value of taking time to pause, reflect, share experiences, and better cope with the more stressful aspects of their role.

As we reflect on 2025, we cannot let the year pass without paying special tribute to our former colleague Mags Naughton, who retired after 27 years of service with the Jack and Jill Children's Foundation. Mags was one of the very first nurses recruited by Jonathan Irwin in the early days of the organisation, and her dedication has left an indelible mark on Jack and Jill. It has been an honour to work alongside her, and she will be deeply missed by the families she supported so steadfastly in Limerick and Clare. We wish Mags every happiness in her retirement and thank her sincerely for her extraordinary contribution.



Meet Our Families

Jack and Jill and Me - Cian's story

Cian Barry lives in Dublin with his mum Eavan, his dad Éamonn, his big sister Ella and his big brother Jack. He is one of the Jack and Jill children who will benefit from the extension of our service from age six to seven.

"Cian was born in December 2019," says his mum, Eavan. "At the beginning, there wasn't any major cause for concern. He was what they called a 'floppy baby' with low muscle tone, but he was still hitting all his milestones and developing much like any other baby. But when he was about 13 months old, he had his first epileptic seizure and that's when things became more concerning."

That year was incredibly tough for the Barry family. They spent a lot of time in and out of Crumlin Children's Hospital, struggling to get Cian's seizures under control. "It was such a difficult time," Eavan recalls. "We were trying to hold everything together the hospital visits, the uncertainty and still keeping some kind of normal family life for the other two kids. It wasn't easy."

At first, Cian had been attending a crèche, but as his medical needs became more complex it became evident that it was no longer the right fit. "The staff were wonderful and really tried their best," says Eavan, "but his seizures can be very distressing to witness. He can turn blue during an episode, and it's understandably frightening if you're not trained or equipped to deal with that."

Recognising that Cian needed a higher level of care, the family moved him to a special needs Montessori close to their home in South County Dublin. It was actually the manager there who first told Eavan about the Jack and Jill Children's Foundation.

"Éamonn and I already knew about Jack and Jill we had even done a few fundraisers for them through work, but we didn't really understand the heart of what they do," Eavan explains. "We didn't realise that Jack and Jill provide hands-on nursing care in the home, and the respite support that comes with that. Once we made the referral, it honestly changed everything."

Eavan describes the support from Jack and Jill as "an absolute lifesaver."

"It's given us back something we'd lost - time," she says. "Time to just be a family. To spend one-on-one



moments with Ella or Jack, without constantly worrying or juggling everything at once. That time is invaluable."

Cian today is a bright, loving little boy with a beautiful smile. He has a moderate intellectual disability, is pre-verbal and has an undiagnosed genetic condition, alongside his epilepsy. He requires a lot of medical support and constant supervision. "Cian's understanding of what's safe is very different from other children his age," Eavan explains. "He needs to be supervised all the time and he's always on the go which can be exhausting. It means that one of us always has to be with him, and it pulls us away from the other two. It's hard for both of us to go to one of their football matches. That's something most families take for granted."

The family receives 20 hours of in-home nursing care from Jack and Jill each month and those hours, Eavan says, are priceless. "When the Jack and Jill nurse comes, we get undivided time with our other children," she says. "We can do anything even something small like popping to the shopping centre with my daughter knowing that Cian is safe and well looked after. He isn't a child who can be left with a babysitter or even with family, but when he's with his Jack and Jill nurse, we have complete peace of mind."

The support has also been wonderful for Cian himself, especially as he gets older. "Cian may not be able to join camps or go on playdates like other six-year-

olds," Eavan says, "but he has what we call his 'Cian Adventures' with his Jack and Jill nurse - trips on the bus, visits to the local farm, the park or the seaside. Those are his playdates and his way of exploring the world. Without Jack and Jill, he'd really only ever be at school or at home with us. It's amazing to see how these experiences broaden his little world."

Cian has built a special bond with his nurses. "They're not just trained to handle his seizures and medication - they know him," Eavan smiles. "He loves spending time with them, and that one-on-one attention is just as important for him as it is for his siblings."

For Eavan and Éamonn, Jack and Jill time is precious. It's their only chance for respite a window to do the grocery shopping without the stress of bringing Cian into a busy,

overwhelming environment, or simply to spend time together as a family.

Having the Jack and Jill service extended to age seven is, for them, a huge relief. "It couldn't have come at a better time," says Eavan. "Ella is starting secondary school next year, and it's going to be a big change for her. Knowing that we'll still have Jack and Jill support means I can be there for her too. To go to school meetings, spend time with her, and just give her that attention she deserves."

"Jack and Jill have given us balance," Eavan says. "It's not just care it's time, it's peace of mind, and it's happiness for Cian. We can breathe a little easier, and he can go off on his little adventures, which he absolutely loves. We're just so grateful."

Jack and Jill and Me - Eoin's Story



Eoin Foley lives in Wexford with his mum Aisling, dad John, and big sister Roisin.

When Eoin was born, things weren't entirely straightforward. He had a reduced swallow and spent 16 days in the Special Care Baby Unit in Wexford General Hospital. At the time, Aisling and John thought this was a short-term hurdle that would pass. "We believed that once this was resolved, everything would be fine," Aisling recalls.

But as the months went on, it became clear that Eoin wasn't meeting typical developmental milestones. He had reduced mobility, his eyes didn't track, and he struggled with rolling and reaching. Although it wasn't flagged as a major concern at first, Aisling's instincts told her something wasn't right. "Having had a daughter already, I knew in my gut that there was more going on, but it never really seemed to be a cause for major concern," she explains.

The turning point came when Eoin was five months old and began experiencing Infantile Spasms. Aisling remembers those first episodes vividly. "They looked like funny little movements that would start and stop for up to half an hour. Over the next two days they became persistent." Alarmed, the family rushed him to Wexford General Hospital, and from there Eoin was transferred by ambulance to Crumlin Children's Hospital.

"Looking back, that was when we reached crisis point," says Aisling. "It felt like we were walking blindfolded through a forest. We were watching every movement Eoin made and had no idea what any of it meant."

An EEG in Crumlin marked the beginning of a long road to diagnosis. During an initial two-week stay, Aisling and John were overwhelmed by appointments, tests, and the sheer intensity of hospital life. "You have very little privacy to process what's happening. You're just trying to absorb the information while your world is changing around you," Aisling reflects.

After returning to Wexford General Hospital for a further month, a nurse suggested a referral to the Jack and Jill Children's Foundation - a moment that changed everything for the Foley family.

"To be honest, Jack and Jill could not have come at a better time," Aisling says. "Our mental health was on the floor. Our lives had been turned upside down, and we were still trying to come to terms with Eoin's diagnosis. In those first few months, he needed medication every four hours. Having Jack and Jill nurses at home to cover the night shifts meant we could finally sleep, knowing Eoin was safe and his medication was being given correctly."

That simple referral set the family up with support almost immediately. "It made such a difference," Aisling explains. "We were able to step away from hospital life, get proper rest, and spend time with our daughter Roisin. I don't think we could have done it all ourselves. Jack and Jill gave us a routine, and some stability in those early, very difficult days."

Since then, Eoin has faced many hospital admissions, but in the past year the family has finally enjoyed a longer stretch at home together. Despite ongoing complexities, including scoliosis and epilepsy, Eoin continues to do well. He also lives with an extremely

rare genetic condition called TUBB3 (Tubulinopathy). In fact, he is the only boy in Ireland with this diagnosis – and thought to be the only person in the world with his specific variation of the mutation.

"Eoin is unique in every way," Aisling says with pride. "He has what I call just one small 'spelling mistake' in his genetic story and due to that one tiny thing, he has had to face so much. Jack and Jill were there when we needed them most, and I honestly don't know how we would have coped without that support."

Jack and Jill and Me - Matthew's Story



Matthew Begley is three years old, lives in Gorey, Wexford, with his big brother Patrick (6), his mum Eilish, and his dad John.

When Eilish was expecting Matthew, his 20-week scan showed cause for concern around a potential cardiac issue. Initially this was suspected to be a condition called Tetralogy of Fallot (TOF) however, further scans and genetic testing revealed something much more complex and serious. Matthew had a rare genetic condition called Jag 1 gene mutation, Alagille Syndrome, pulmonary atresia and MAPCA'S which affect his heart.

When Matthew was born, he was immediately transferred from Holles Street to the ICU in Crumlin. Despite being critically ill, he fought hard and surprised everyone with his resilience. But at just ten days old, a cardiac catheterisation confirmed the devastating reality - Matthew was born without a pulmonary artery, meaning there was no proper connection between his heart and lungs. There is no surgical option available for Matthew as there's no pulmonary artery present to operate on. Such difficult news for any parent to process.

Matthew's parents were told he would need palliative care. They were given the heartbreaking news that Matthew had four weeks to live.

Eilish remembers those early days vividly. "It was an overwhelming amount of information to process, but one thing we knew for certain - we wanted to bring Matthew home. We wanted him in his cot, in our bedroom, in our home, surrounded by love. We also wanted his big brother Patrick to meet him properly."

The timing of his devastating prognosis and discharge home was made even more emotional as Patrick's playschool graduation was that evening. Eilish and John were determined to be there as a family. "We wanted a family photo of the four of us. We didn't know if we'd ever get another chance to celebrate a family occasion altogether."

Initially, the hospital was hesitant about letting Matthew go home that Friday evening due to concerns about support available to the family. But that's when Jack and Jill stepped in. "Our Liaison Nurse Manager, Joanne Doyle, did absolutely everything to make it happen along with the help of the interdisciplinary community team. Without Jack and Jill's support out of hours that weekend we wouldn't have been able to bring Matthew home," recalls Eilish.

Since then, Matthew has continued to amaze everyone. He is now three years old and whilst he is very sick and needs constant care, he is doing well, he is walking and talking and loves being outside playing hurling and with his toys and jigsaws. He thrives on a visit to the local town park to go on the swings when he is well enough, and the weather allows.

"We know that every moment with Matthew is precious, so we celebrate his birthday on the 8th day of every

month. We have a cake and do something special as a family. With an uncertain future, we make the most of every day and every milestone."

Jack and Jill has been a constant source of support since those first days at home and every day since. As a theatre nurse, Eilish initially took on most of Matthew's care alongside John, with the support and guidance of all the community team, who the family say they would be lost without. Joanne Doyle continued to visit regularly, but as time went on, she realised the parents needed some extra help with Matthew and encouraged them to use the home respite service provided by Jack and Jill.

"By last April, I was struggling to manage everything. John was back working in Dublin, and I was trying to balance Matthew's 24-hour care regime with making sure Patrick got the attention he needed and deserves too. That's when we started using the respite support provided by Jack and Jill with regular nursing hours. We have a team of wonderful experienced

paediatric nurses to care for Matthew at home."

It gives Eilish peace of mind. "It's wonderful to be able to take Patrick to school, go to the gym, or just run a few errands without having to bring Matthew out in the cold. He can stay home, happy and comfortable, playing with his favourite toys especially on the days that he's more unwell. It also means I have time to focus on Patrick's homework, knowing that Matthew is in the best hands."

The Jack and Jill nurses are experts in paediatric care, and some have extensive experience with cardiac babies like Matthew. "The reassurance of knowing they understand his condition and what signs to look out for is invaluable. They have really become part of our family"

Thanks to Jack and Jill, the Begley family can focus on what matters most - making memories together, cherishing every moment, and ensuring Matthew gets to live his best life, surrounded by love.

All the Fun at Family Day!

On July 5th, we were delighted to return to the beautiful grounds of the Royal Hospital Kilmainham in Dublin for the annual Jack and Jill Family Fun Day, welcoming more than 600 attendees including current and graduated Jack and Jill families, staff, volunteers and a wonderful array of entertainers. Families travelled from across Ireland to enjoy a joyful day of connection, community and celebration.

This year's Minions theme brought a sea of blue and yellow to the grounds, with little Minions, Gru lookalikes and other favourite characters spreading smiles everywhere. There was something for everyone, from

bouncy castles, magic shows, face painting, beaded jewellery-making and nail art to exploring giant army tanks, meeting the magnificent horses of the Mounted Gardaí and dancing along with our brilliant DJ and the lively Dublin Ukulele Band.

With delicious pizza from Apache Pizza, plenty of ice cream and sunshine all around, it was truly a day to remember. We are hugely grateful to our fantastic corporate volunteers from JP Morgan and Carne Group, and to every Jack and Jill family who joined us to make the day so special.



Jack and Jill staff getting into the spirit of Family Day



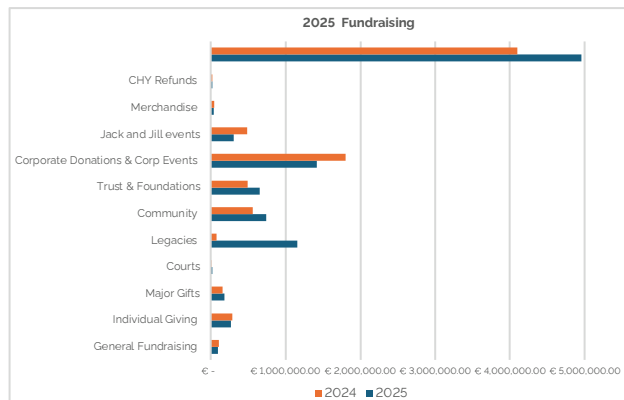
Fundraising: An Overview

We are deeply grateful to every individual, community group, company and organisation that supported Jack and Jill throughout 2025. It is this generosity which enables us to provide vital in-home nursing and respite care to families across Ireland when they need it most.

Over the past year, we have continued to strengthen and empower our nationwide community of fundraisers by clearly demonstrating the local impact of funds raised regionally. This connection between local effort and real support for families has been central to our fundraising success.

We are also sincerely thankful to those who have pledged or left a legacy gift to Jack and Jill. These thoughtful and forward-looking contributions help ensure that future generations of families can access our service. They are a powerful reflection of the shared values between Jack and Jill and our supporters, and we are profoundly grateful to everyone who has remembered Jack and Jill in their will.

We were extremely proud to receive €140,000 through the Saoirse Ruane Transformative Grant as part of the RTÉ Toy Show Appeal, which enabled us to extend our service to support children up to the age of seven. Grant funding received throughout 2025 has played a critical role in allowing us to invest in and deliver our service, respond to the evolving needs of families and progress our strategic objectives.



Corporate Fundraising

Our corporate supporters are instrumental to our fundraising efforts throughout the year. Corporate partnerships take many forms, including staff volunteering across our retail network, payroll giving, product donations, corporate events and long-term strategic partnerships. These collaborations allow Jack and Jill to engage directly with employees, while raising both funds and awareness of the essential services we provide.

We are grateful for the continued support of long-standing partners such as Dunnes Stores, Ryanair and Henderson Foodservice, as well as the development of new corporate relationships. We developed exciting new initiatives in 2025, including '100 Hour Heroes', where small and medium enterprises fund up to 100



Cannonball Ireland

hours of respite care for a local family, demonstrating the powerful impact of locally focused corporate support.

Our partnership with Life Pharmacy has been a particularly fitting collaboration. More than 100 pharmacies nationwide joined forces to collectively walk 100Km in September to help raise awareness and funds within their local communities.

National fundraising events such as Cannonball Ireland and the Ring of Kerry also continue to engage families, supporters and corporate partners, often in challenging conditions, to raise vital funds for Jack and Jill.

In 2025, collaboration with Return for Children helped raise over €67,000 for Jack and Jill through the Return bottles and cans scheme. The nationwide rollout of reverse vending machines has made it easier than ever for shoppers to donate to children's charities, including Jack and Jill, while supporting environmental sustainability.

Community Fundraising

Community fundraising remains at the heart of Jack and Jill. Across the country, supporters organised and took part in a wide range of activities including golf classics, tractor runs, coffee mornings, church gate collections and mid-term break juice stands. Each event, large or small, played a meaningful role in supporting families.

We also saw significant growth in participation in challenge events such as endurance walks and

marathons, with participants putting their best foot forward at events both at home and abroad. These personal challenges not only raised essential funds, but also helped to spread awareness of our service within local communities.

Community-led challenges and events included marathons, the Kerry Rallymasters, the Tom Crean Challenge, the Fastnet swim, skydives, abseils and many other inspiring individual efforts, all driven by a shared commitment to supporting families.

Looking to the Future

Looking ahead, we will continue to pursue new fundraising partnerships and opportunities that align with our mission and values, while keeping our community network and local reach at the heart of everything we do.

We are committed to investing in individual giving by strengthening our resourcing, research and strategic approaches to donor acquisition and retention and by maximising the potential of our Customer Relationship Management (CRM) and digital platforms.

As demand for our service continues to grow, we will also focus on developing and strengthening the Fundraising Department to ensure Jack and Jill can sustainably support families now and into the future.



Jack and Jill Dublin Marathon ambassador Conor O'Keefe



Lauren Cox and Harry Bailey with Jack and Jill Liaison Nurse Manager Caroline Thomas



Board Member Brian Cremin and colleagues taking on the Croke Park Abseil

Fundraising in 2025 Round Up!



The Heapes family from Dublin helped launch Jack and Jill's 100 Hour Heroes campaign, calling on companies across Ireland to pledge 100 hours of vital care. Each pledge gives families the priceless gift of time to rest, recharge and focus on caring for their children at home.



To celebrate mums and mother figures at Mother's Day we offered our supporters the chance to win a luxury overnight stay at Kilronan Castle with dinner and spa treatments. At €10 per ticket, this simple raffle helped raise vital funds to deliver hours of in-home nursing and respite care.



The arrival of summer saw Jack and Jill fundraisers taking part in many running events nationwide. One such event was the Regeneron Great Limerick Run where Jack and Jill nurse Emma Barry ran alongside her Patrickswell camogie teammates in support of local families.

JAN

MAR

MAY

FEB

APR

JUN

Lifelong friends Bryan Walsh and Máire Mulkerrins dedicated twelve months to a series of challenges in honour of Bryan's niece, Grace Costello. Kicking off with Freezebruary to marathons, abseils and community events; their efforts rallied support nationwide and raised an incredible €38,175.



incognito, the annual mystery art sale, returned for its ninth year with thousands of postcard-sized artworks sold online and in a Dublin gallery space. The much-loved campaign once again captured public imagination and high-profile names such as singer-songwriter Róisín Murphy, creative director and dancer Arthur Gourounlian, TV cook Donal Skehan, Olympian Sonia O'Sullivan, fashion designers Simone Rocha, Heidi Higgins, and Don O'Neill, alongside professional artists Mo Kelly, Shane O'Driscoll, Mick O'Dea, Mim Scala, William Murray, and Thelma Mansfield.



June saw the launch of Retro Cannonball by Musician Jake Carter and Dancing with the Stars Judge Karen Byrne alongside the Feighrey family. The first of two annual Cannonball events in aid of Jack and Jill. This three-year partnership with Cannonball has now raised an extraordinary €781,914 - the equivalent of over 43,000 hours of care for children across Ireland.





Jack and Jill was proud to be a main beneficiary charity for the Ring of Kerry Charity Cycle. Over 200 cyclists took on the challenging and scenic route to raise vital funds for Jack and Jill, including Jack and Jill dad Tony Gallagher who raised an incredible €29,356.



Jack and Jill partnered once again with Life Pharmacy to encourage people across Ireland to get walking throughout September. Fronted by the Garry family and Newstalk's Dr Ciara Kelly, teams pledged to walk 100km. The campaign was an incredible success exceeding all targets by raising €142,000.



In early November, a team of remarkable women, surrounded by family and supporters, presented Jack and Jill with a cheque for €22,457. Led by Thelma Jones, grandmother to Hugo Yelverton who is supported by Jack and Jill, the group which also included Eibhin Butler, Clodagh Sweeney, and Liz Duggan, had earlier taken on and successfully completed the very arduous Fastnet Swim challenge: a 22 km open-water relay from Baltimore, Co. Cork to the iconic Fastnet Rock.

JUL

SEP

NOV

AUG

OCT

DEC

Great-grandfather Eamon Kehoe marked his 90th birthday with a remarkable challenge of a 10,000 ft skydive in aid of Jack and Jill. Inspired by his granddaughter Aisling, his incredible effort raised over €34,000, supporting essential in-home nursing and respite care.



To celebrate mid-term break, Eoin Foley and his family helped Jack and Jill launch a new partnership with Neville Hotels, who created easy and effective ways for guests and staff to support Jack and Jill.



Our wonderful friends at the Santa Experience once again came on board in 2025 to gift amazing visits to the big man in red at their Santa's Magical Cabin locations around Ireland. This heartfelt initiative created magical moments and lasting memories for children and their families at Christmas.



Retail: An Overview



Siobhan O'Halloran, winner of Jack and Jill Find a Diamond necklace with Rachel Von Metzradt, Jack and Jill Wicklow



Amanda Brennan, Robert McCoy and Derek Maxwell Jack and Jill Gorey

This year was marked by innovation, growth and continued development across the Jack and Jill Retail division. Our Charity Boutiques remain an important source of sustainable income for the Foundation, while also serving as welcoming, community-focused spaces that reflect our values of care, inclusion and compassion.

A key milestone during the year was the continued rollout and strong engagement with our Retail Upskilling Programme. Originally launched last year, the programme saw significant uptake across our shop network, particularly among volunteers and participants on Tús and Community Employment (CE) schemes.

The Retail Upskilling Programme provides a comprehensive training and reference guide for staff and volunteers. Each participant receives a detailed handbook covering all aspects of charity retail operations and completes structured modules before receiving certification. The programme ensures that team members clearly understand their roles and responsibilities and are equipped to perform their duties confidently and consistently.

Training modules cover essential operational areas, including stock management, pricing, cash handling,

refunds, merchandising and daily shop procedures. By standardising processes across the retail network, the programme supports transparency, accountability and adherence to organisational policies, while also enhancing customer experience and maximising sales performance. Importantly, it offers valuable personal and professional development opportunities for those who contribute their time and skills in our charity boutiques. Following its success, the programme has now been embedded into retail operations and will continue into 2026.

In another significant development, Jack and Jill became officially JAM Card friendly across the entire organisation. All retail staff, alongside nurses, office personnel and the Family Support Team, completed JAM (Just A Minute) training. The JAM Card initiative, developed by social enterprise The NOW Group, enables individuals with a learning difficulty, autism or communication barrier to discreetly signal that they may need a little extra time and understanding.

By becoming JAM Card friendly, our retail division further strengthened its commitment to inclusion and accessibility. This initiative reinforces our belief that exceptional care extends beyond clinical support to encompass every interaction, ensuring our shops are spaces where all customers are treated with patience, respect and kindness.

Our Christmas retail campaign once again delivered exceptional results. The Christmas Shop was a complete sell-out, with limited-edition Find a Diamond candle and diffuser sets and Pickled Pom Pom-designed Christmas cards selling out in record time.

We were deeply saddened by the passing of Paul Costelloe, a long-standing supporter of Jack and Jill, whose beautiful designs have featured on our candle and diffuser collections over many years. His contribution to our Christmas ranges, and to the Foundation more

broadly, will always be remembered with great appreciation.

While the year brought many successes, it also presented challenges. In 2025, we made the difficult decision to close our Charity Boutique in Castlebar due to rising operational costs and ongoing commercial pressures. We extend our sincere thanks to the Shop Manager, volunteers and the local community for their dedication and support over the past three years.

Looking ahead, we remain committed to strengthening and expanding our retail footprint. We are actively exploring opportunities to secure additional locations nationwide, with the ambition of opening new shops in 2026.

We extend our heartfelt thanks to our Area Managers, Shop Managers and volunteers who work tirelessly to ensure that each Jack and Jill Charity Boutique is a vibrant, welcoming and valued part of its local community. Their dedication continues to drive the success of our retail operations and ultimately lends considerable support for the provision of vital in-home nursing and respite care to families across Ireland.



Inga Ceplaite, Martina Lee, Iryna Chuntul and Sarah Cogan Jack and Jill Monaghan



Etain Usher, Shop Manager at Jack and Jill Tralee



Martina Cooper, Shop Manager at Jack and Jill Portlaois

Communications: An Overview



Jude Mangan checking himself out in paper following the launch of Cannonball 2025

In an increasingly crowded and fragmented communications landscape, standing out as a charity has never been more challenging. Traditional and digital channels are saturated, audiences are overwhelmed, and the news cycle is dominated by global, political, environmental and economic crises. Even the most deserving causes must work harder than ever to cut through.

Constant exposure to emotional appeals has led to desensitisation, with stories competing in fast-moving digital feeds. In this environment, meaningful engagement requires more than visibility, it demands relevance, credibility and emotional connection.

As a charity that receives 22% of its funding from the government, Jack and Jill must maintain both a strong presence and public trust to remain top of mind for donors, partners and stakeholders. Communications

play a vital role in achieving this. By telling authentic stories and clearly demonstrating impact, we aim to inspire fundraising, donations, volunteering, partnerships and social advocacy.

Every interaction strengthens our presence and helps ensure families continue to receive the support they need.

Our Core Communications Objectives

In 2025, our strategy focused on two central priorities:

1. Family Storytelling

We place Jack and Jill families at the heart of our communications. By sharing real voices and experiences, we demonstrate the life-changing impact of our service and deepen public understanding.

Through our family champions storytelling strategy and testimonials across all channels, we aimed to:

- Humanise our service through lived experience
- Build emotional connection and empathy
- Demonstrate the impact of donor support
- Inspire participation, advocacy and fundraising

2. Education, Awareness and Trust-Building

Alongside storytelling, we prioritise educating the public about what Jack and Jill does, how we operate and how funds are used. Transparency builds confidence and long-term loyalty.

In 2025, we aimed to:

- Improve understanding of our service model
- Highlight our impact in local communities
- Demonstrate accountability and value for money
- Strengthen trust and credibility

Together, these objectives ensure audiences not only know who we are, but to also understand why we matter and how their support makes a difference across Ireland.

Measuring Impact: Research-Led Planning

Annual external research shapes our communications strategy. By tracking awareness, perception and understanding over time, we assess whether our messaging is influencing attitudes and behaviour.

Empathy Omnibus Research (Spring 2025) shows:

- Public awareness stands at 92%
- Trust has risen to 81%, up from 66% in 2023
- 47% are aware of Jack and Jill but do not fully understand what we do

By strengthening emotional connection and trust, we aim to encourage sustained support and lifetime donor value, while positioning Jack and Jill as the charity of choice for corporate supporters across Ireland.

Digital platforms remain central to growing our supporter base and amplifying our message. We continue to invest in:

- Social media storytelling
- Video and multimedia content

- Our focus is on authentic, accessible and shareable content that ensures families' stories reach wider audiences and inspire action.

In 2025, our communications strategy was grounded in connection, credibility and consistency. By combining powerful family storytelling with clear, transparent education, we aimed to deepen understanding, strengthen trust and inspire long-term support.

Guided by robust research and our core values, we will continue refining our approach to ensure Jack and Jill remains visible, valued and trusted so families across Ireland can continue to receive the care and support they deserve.

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Campaign Focus



It Takes a Village

A Christmas Campaign that Lit Up Homes Across Ireland

Christmas is one of the most competitive moments in the fundraising calendar. With countless local, national and global appeals competing for attention, the Jack and Jill Communications Team knew we needed a core message that was both distinctive and authentic. We wanted to clearly communicate not just what we do, but why it matters now more than ever.

Our 2025 Christmas campaign, It Takes a Village, was rooted in a simple and powerful truth. For the 451 families supported by Jack and Jill, being at home together during the festive season is not a given. The intense medical demands of caring for a child with strict medication regimes, endless appointments and round-the-clock care, whilst maintaining the magic of Christmas for other children, can leave families isolated, exhausted and under immense pressure. Many cannot simply “pop out” or enjoy the flexibility that others take for granted.

This is where Jack and Jill comes in. Through in-home nursing and respite care, we give families vital time back to rest, reconnect and simply be together, making memories as a family during the festive season, and beyond.

It Takes a Village was a rallying cry that reflects our mission and our model because no family should have to face this journey alone. Behind every Jack and Jill family stands a village of nurses, fundraisers, donors, neighbours and friends. Last Christmas, we called on that village to come together and light up homes across Ireland with the gift of care.

We set an ambitious fundraising target of €650,000 which reflected the amount required to provide our service to the families under our care for the months of November and December.



Jack and Jill and the Daly Family

At the heart of the campaign was the powerful story of the Daly family from Cork.

On 18th December 2023 at 3:48pm, their world changed forever with the arrival of baby Ryan. Born four weeks early at just 5 pounds 1 ounce, Ryan was immediately whisked away to NICU. When his parents next saw him, he was surrounded by wires, tubes and constantly beeping machines. He had been born with intraventricular haemorrhage and bilateral deep venous thrombosis and experienced neonatal seizures for days. It was, as his parents describe, "a scary time, he was so tiny and helpless."

After more than 90 days in ICU and NICU, Ryan defied the odds and came home to where he belonged, with his two adoring brothers, Nathan and Logan.

Even before Ryan left hospital, Jack and Jill stepped in. The first call the family received wasn't about filling in a form or an assessment, it was a simple question, "What do you need?"

That early intervention, followed by 24/7 wraparound support, has been life changing.

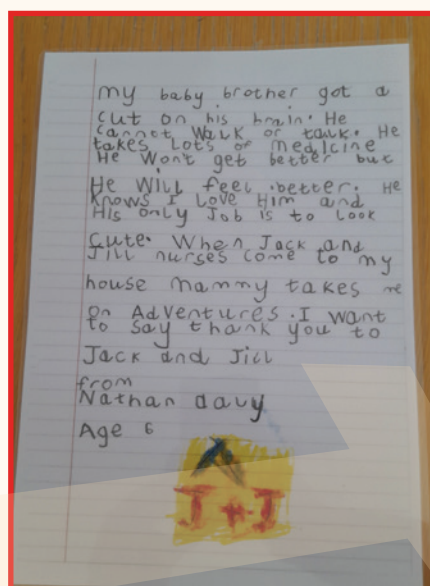
Ryan requires round-the-clock care. Jack and Jill's nurses, who have known him since he was a baby, provide expert, compassionate support that allows his parents to function and to be present for all three of their boys. The respite hours they receive make everyday life possible: doing the shopping, catching up on housework, spending one-to-one time with Nathan and Logan, or simply taking a moment as a couple.

"The support Jack and Jill offers makes every step that bit easier. We would be lost without this truly amazing charity."

Powerful Storytelling Across Channels

The Daly family generously opened their home for a content shoot, providing imagery and video content that became central to the campaign across digital, print and broadcast media. Their story resonated deeply and garnered significant national and regional media coverage.

A particularly moving element of the campaign was a video narrated by Ryan's older brother, Nathan. In his own words and voice, Nathan shared what it means to have Jack and Jill as part of their village. The authenticity of a sibling's perspective created an emotionally impactful piece of content that performed strongly across social media and digital channels.



Amplifying the Message

To ensure the campaign cut through the crowded Christmas fundraising and media landscape, we implemented a fully integrated approach.

Regional Radio Campaign

Radio advertisements aired across four regional stations, delivering a clear call to action and inviting listeners to "be part of Jack and Jill's village this Christmas." The warmth and humanity of the messaging ensured strong engagement and awareness at community level.

The Virtual Christmas Village

Every donation made during the campaign lit up a section of our virtual festive village on our website, which was amplified across our social channels. Each glowing window represented another family supported, another home warmed, another parent reassured they were not alone. This interactive feature created a sense of collective impact and shared purpose.



Our annual online Christmas Shop reopened with a wonderful range of gifts and beautifully designed Christmas cards, offering supporters another meaningful way to join our village.

Strategic partnerships with a select number of social media influencers significantly boosted visibility and sales of our coveted Paul Costelloe designed candle and diffuser sets, demonstrating the power of authentic online advocacy.

Charity Boutiques Are Central to Our Village

Our Jack and Jill Charity Boutiques embraced the campaign wholeheartedly. Stores featured vibrant Christmas village displays, donation-at-till options and a strong push on pre-loved fashion, books and bric-a-brac as sustainable and thoughtful Christmas gifts. The boutiques not only drove fundraising but strengthened local community engagement, bringing the "village" concept to life across our network of seventeen charity boutiques.

The Impact

It Takes a Village successfully combined heartfelt storytelling with multi-channel activation, community participation and innovative digital engagement.

The campaign:

- Elevated national awareness of Jack and Jill's work.
- Generated significant regional and national media coverage.
- Delivered strong retail performance, including a complete sell-out product line.
- Deepened community engagement across radio, digital, retail and influencer channels.
- Reinforced Jack and Jill's identity as more than a charity — as a community.

Most importantly, the funds raised, which exceeded our target, went directly to provide vital in-home nursing and respite care hours, ensuring families like the Dalys can make magic memories together at home, not just at Christmas, but all year round.

It truly takes a village!



People: An Overview

Supporting our people to thrive, feel valued and stay connected remained a key priority throughout 2025.

We marked National Workplace Wellbeing Day in April with a series of uplifting initiatives designed to promote positivity, creativity and connection across the Foundation. These included the production of the inaugural *Team Jack and Jill Cookbook*, a collaborative effort which brought colleagues together by sharing recipes and culinary tips. Staff members were encouraged to get active over lunchtime and take in a wellbeing walk. Our colourful “Let colours play and brighten your day” initiative, encouraged moments of joy and self-expression in the working day.

Recognising the importance of supporting colleagues at every stage of their career, we introduced pre-retirement planning to help team members prepare confidently and positively for the transition to retirement. We also continued to invest in connection and collaboration through two dedicated away days, featuring team quizzes and mobile escape rooms, which strengthened cross-team relationships while providing plenty of fun along the way.

Inclusivity and accessibility remain central to our culture. This year, the Foundation became JAM Card certified, with team members trained to recognise and support individuals using the JAM Card, helping to ensure that everyone feels welcome, understood and respected in their interactions with Jack and Jill.

Our commitment to listening to our people was reflected in an excellent 90% participation rate in the annual engagement survey, demonstrating strong employee engagement and trust. This was followed by a highly collaborative engagement workshop, where colleagues from across different teams and functions came together to focus on team relationships. Acknowledging



that experiences can vary across roles and teams, the workshop created space for open discussion, shared learning and the co-development of practical actions aimed at strengthening engagement and connection in the year ahead.

During the year, we also enhanced our benefits and wellbeing supports. A new two-tier pension scheme was introduced to better reflect the needs of different employee groups, while Mental Health First Aiders were appointed to provide additional wellbeing support across the organisation. In response to evolving employee needs, we introduced a Special (unpaid) Leave Policy, allowing team members the flexibility to take time away for exceptional personal circumstances or professional development.

Our ongoing focus on people, wellbeing and inclusive practice was further recognised externally when the Foundation was shortlisted as a finalist for the Charity Institute's Employer Excellence Award - a proud acknowledgement of the positive and supportive workplace culture we continue to build together.



Governance: An Overview



In 2025, the Board prioritised maintaining the highest standards of corporate governance, focusing on strategic planning, nursing, financial management and fundraising.

As part of Strategy 2027, we engaged governance specialists Odyssey to conduct a Clinical Governance review in 2024. The results were extremely positive, with only documentation updates required, which were completed in 2025.

Board Structure and Sub-Committees

Jack and Jill's Board of Directors, Company Secretary and Sub-Committee members are all non-executive and voluntary. No remuneration or expense payments were made to any Board or Sub-Committee members during the financial year. Conflicts of Interest declarations are invited and recorded at the start of each meeting.

Our five Board Sub-Committees focus on key areas of governance:

1. Finance, Audit and Investment

- Members: Declan J. Magee, John O'Leary, Brian Cremin, CEO, Head of Finance

2. Clinical Governance & Nursing

- Members: Catherine Logan, Declan J. Magee, CEO, Heads of Nursing

3. Fundraising, Communications & Retail

- Members: Catherine Logan, Alan Bateson, Oliver Sutherland, CEO, Head of Fundraising, Head of Retail & Compliance, Head of Communications

4. Governance & Compliance

- Members: Diarmaid Cunningham, Brian Cremin, CEO, Head of Retail & Compliance, Head of Finance, Heads of Nursing

5. Remuneration:

- Members: Alan Bateson, Celine Maguire, Declan J. Magee, CEO

Each Sub-Committee plays a critical role in governance, with key objectives including:

- Harnessing expertise from Board members and key staff to generate ideas and drive decision-making.
- Focusing on specialised areas like nursing, finance, fundraising and compliance to enhance efficiency between Board meetings.
- Optimising Board time, allowing Directors to focus on policy, strategy and major operational matters while receiving Sub-Committee updates in advance.
- Bringing in external expertise, where needed, to strengthen governance and decision-making.

Board Oversight and Strategic Leadership

The Board of Directors provides strategic leadership and oversight of Jack and Jill's performance, ensuring that all activities align with the organisation's vision, mission and strategic objectives. While the day-to-day management of the Foundation is delegated to the CEO and Management Team, the Board retains overall responsibility for governance, financial stewardship, compliance and organisational performance.

The Board entrusts the CEO with the authority to manage the Foundation's operations effectively, while maintaining clear accountability through regular reporting on organisational performance, financial management and risk oversight.

Through its commitment to strong governance and responsible leadership, Jack and Jill continues to operate as a trusted, transparent and impactful organisation, delivering essential in-home nursing care and respite support to children with highly complex medical needs and their families across Ireland.

Meet the Board

On behalf of the staff, children and families we support, we want to acknowledge and thank our driven and dedicated Board of Directors for their continued service to the Jack and Jill Children's Foundation.



Declan J. Magee

Past President Royal College of Surgeons in Ireland, retired General Surgeon. Long-term involvement in governance of surgical training and practice in Ireland and development support for surgery in sub-Saharan Africa.



Alan Bateson

Managing Director for Volkswagen in Ireland, with strong experience in automotive, business management and strategic development, along with marketing and legal skills.



John O'Leary

Former Dublin All-Ireland winning captain, John brings a wide range of experience from his successful sporting, finance, banking and coaching career. He is involved in a lot of voluntary work, specifically with the GAA, supporting and training several teams. Member of Board of Management, Swords Community College.



Oliver Sutherland

Director at the Primeline group of companies, the leading integrated solutions specialist in Ireland, working across; Into Market, Logistics, Route To Market, ECommerce and Retail Intelligence platforms. Formerly a founder executive with the Valeo Foods Group, and Managing Director of Nestle Ireland.



Catherine Logan

Former national TV and print journalist who brings a wealth of experience and expertise from a career spanning nearly three decades in media and communications. Founding committee member of the orthopaedic charity Straight Ahead Ireland for seven years. Balances family life with part-time creative and design projects for The Johnstown Collection, the largest of which is the current redesign of the manor house at Mount Juliet Estate. Catherine considers her involvement with Jack and Jill to be one of the most fulfilling roles of her career to date.



Diarmaid Cunningham

Chief Administrative Officer, General Counsel and Executive Vice President of ICON plc, a world-leading healthcare intelligence and clinical research organisation. With headquarters in Dublin, Ireland, ICON operates in 50 countries and has approximately 41,000 employees..



Celine Maguire

Group Head of HR (CHRO) at Queally Group, one of Ireland's largest privately owned agri-businesses. With over 25 years working with multi-country HR teams across various industry sectors and dynamic environments, Celine is a strategic, visionary HR leader with a strong passion for people. An Associate Lecturer in the fields of Industrial Relations and Organisational Behaviour at the TU Dublin for over 10 years, a Chartered Fellow of the CIPD, she also holds Diplomas in Executive Coaching and Mediation and sits on the Board of Management of the Timoney Leadership Institute.



Brian Cremin

Brian Cremin CDir is CEO of 3SIXTY, a management consultancy firm based in Ireland. Passionate about working with people; Brian is a strategic and pragmatic leader with over 30 years' experience. Known for driving strategic transformation and delivering sustainable results across diverse industries and sectors, Brian has a proven track record in executive roles and board directorships. He excels at influencing change at organisational, leadership and Board levels.



Martin Jacob

Board Company Secretary

Martin is a leading expert in Company Law, Corporate Governance and Company Secretarial Practice.

Risk Management: An Overview

The Board of Directors and Management Team of the Jack and Jill Children's Foundation recognise that effective risk management is essential to protecting the organisation, its beneficiaries and its supporters. A comprehensive Risk Register is maintained and presented at each Board meeting after reviewed regularly to identify potential threats to the organisation and ensure appropriate mitigation measures are in place.

Reputation is one of the organisation's most important assets. As a charity that relies on public trust and voluntary support, maintaining the highest standards of transparency, accountability and governance is essential.

The organisation safeguards its reputation through strong governance and oversight structures. These include robust financial controls, an annual external audit, transparent reporting processes and active oversight by the Board, CEO and Senior Management Team.

Reputational risk is further monitored through regular review of media and social media activity, as well as an annual external omnibus survey that

tracks public awareness and perception of the organisation. In addition, the organisation maintains a comprehensive Crisis Management Plan and Integrated Business Continuity Plan to ensure it can respond effectively to any situation that may impact its reputation.

Like many charities, Jack and Jill also faces the ongoing risk of fluctuations in funding and voluntary income due to prevailing economic conditions, increased competition within the sector and changing donor behaviour. To address this, the organisation continues to invest in strong communications that highlight the impact of its services at county and national level, while expanding corporate partnerships, developing innovative fundraising initiatives and strengthening the growth of its nationwide charity boutique network.

Compliance with legal, regulatory and governance obligations remain a priority for the Foundation. Internal control systems, regular oversight by the Governance and Finance Sub-Committees and the support of an External Auditor help ensure compliance with financial, taxation and lobbying



regulations. In addition, annual GDPR and Cyber Awareness Training is provided to staff, and oversight is maintained through the Head of Retail and Compliance and External Data Protection Officer.

Maintaining high levels of transparency and accountability is fundamental to sustaining public confidence in the organisation. Jack and Jill continues to publish its annual audited accounts, maintain Triple Lock status with the Charities Institute Ireland and participate in national governance initiatives, including the Carmichael Good Governance Awards.

The organisation is also mindful of the potential risk of brand misrepresentation, where individuals or organisations may falsely present themselves as acting on behalf of Jack and Jill. This risk is mitigated through active monitoring of media and social platforms, clear event authorisation procedures and public awareness initiatives designed to ensure supporters can identify legitimate fundraising activities.

In an increasingly digital environment, cyber security and IT infrastructure risks are carefully managed. Measures include regular penetration testing, device security systems and staff Cyber Awareness Training.

Operational risks are also considered, including ensuring adequate insurance coverage across the organisation and maintaining the quality and safety of clinical services delivered to families. Clinical governance remains a priority, supported by the implementation of recommendations from the Clinical Governance Review completed in 2024, regular Beneficiary Committee meetings and ongoing professional development and supervision for nursing staff.

Finally, the organisation recognises the importance of maintaining a strong and engaged workforce in a hybrid working environment. Initiatives such as regular CEO updates, organisation-wide staff meetings, the implementation of a new HR system and annual salary benchmarking support staff engagement, retention and succession planning.

Through ongoing review and proactive management of these risks, the Board and Management Team remain committed to ensuring the long-term sustainability, integrity and effectiveness of the Jack and Jill Children's Foundation in delivering vital care and support to children and families across Ireland.

Internal Audit

In 2025, the Jack and Jill Foundation CLG undertook a comprehensive internal audit across the organisation to review the design and effectiveness of key governance, financial, operational and technology controls. The audit assessed the strength of the Foundation's control environment across four core domains.

The Financial and Fraud Prevention Controls review examined areas including the financial governance environment, income controls, procurement and tendering processes, travel and subsistence expenses, fraud governance, segregation of duties and the organisation's fraud risk assessment framework.

The ICT and Technology Controls review evaluated IT governance, IT security, cyber resilience, business continuity arrangements, outsourced technology services and emerging areas, such as AI governance.

The Operational Controls review focused on key operational activities including fundraising and retail controls, HSE Section 39 contract compliance, clinical governance, human resources controls and communications processes.

Finally, the Governance Controls review assessed organisational governance arrangements, including compliance with the Charity Governance Code, risk management, strategy implementation, policy governance, board culture and oversight of outsourced services.

The Internal Audit will be completed in 2026.



Sustainability: An Overview



As part of Strategy 2027, we are advancing our sustainability programme - a framework designed to shape our long-term approach and drive continuous improvement, both within our own operations and across our supply chain. Sustainability has long been embedded in Jack and Jill's ethos, with a proud history of recycling everything from mobile phones to LEGO and clothing, transforming these donations into a currency for care.

With our expanding retail network of Charity Boutiques, we continue to be a driving force for sustainable retail, promoting reuse and responsible consumption.

Sustainable Operations and Initiatives

- **Reusing and Recycling Goods.** Our Charity Boutiques accept donations of clothing, toys, books, furniture and household goods, giving them a second life through resale and significantly reducing landfill waste.
- **Reducing Resource Consumption.** By offering high-quality second-hand goods, we help reduce demand for new products, conserving raw materials, energy and water needed for manufacturing.
- **Lowering Greenhouse Gas Emissions.** Extending the lifespan of goods mitigates the carbon footprint associated with production and transportation, contributing to a more circular economy.
- **Promoting Sustainable Consumption.** By making second-hand shopping affordable and accessible, we encourage conscious consumerism, fostering a culture of reuse and recycling.

Reducing Our Carbon Footprint

We are also committed to minimising the environmental impact of our printed materials. All publications,

including this Annual Report, are produced using FSC-certified and carbon-balanced paper, ensuring responsible sourcing and a lower carbon footprint.

Return for Children

Jack and Jill is proud to be part of the Return for Children initiative as part of Ireland's Deposit Return Scheme (DRS), which continues to deliver significant environmental and social impact nationwide. In 2025 alone, more than 1.4 billion drinks containers were returned, contributing to an overall recycling rate of over 90% for in-scope materials. The scheme has become embedded in everyday life across Ireland, supported by an expanding network of 3,750 return points and growing public participation. Importantly, the initiative is also driving meaningful community benefit. Through programmes such as Return for Children, which supports six national children's charities including Jack and Jill, over €410,000 has been raised to date. We are delighted to be part of this collective effort, which not only supports a cleaner, greener Ireland, but also helps deliver vital funding for services supporting vulnerable children and their families across the country.

A Sustainable Model of Care

Sustainability is not just about environmental impact, it is also about creating long-term, meaningful change for the betterment of society. The Jack and Jill model of in-home nursing care and respite services is a sustainable alternative to long-term hospital stays, enabling the family to care for their children in their home environment, with vital support from our nurses and carers. Our commitment of up to seven years of care ensures continuity for families, reinforcing our role as a trusted and sustainable care provider.



Finance: An Overview

2025 Financial Review

2025 has been another very successful financial year for the Jack and Jill Foundation CLG. We raised income of €10,039,711 and incurred expenditure of €7,420,281 resulting in a surplus of €2,619,430 for the year. The details of our income for 2025 are outlined below, but it is worth noting that we received a very generous "one off" legacy donation of €892,786 last year.

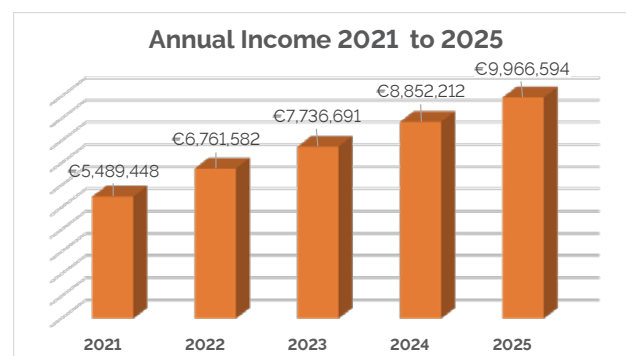
We have outperformed expectations again and are very grateful to all of our kind donors and partners for their support. Our reserves have increased due to the surplus generated in 2025 putting us in a strong financial position at the start of 2026. While we have invested more in the family support service this year, these financial gains will enable us to extend our services again in 2026.

Income

Our income in 2025 of €10,039,711 was 11% higher than the income of €9,042,793 generated in 2024. This is a really strong performance and this growth in income reflects the ongoing hard work of our Fundraising, Retail and Communications teams. It also highlights the generosity of the Irish public to Jack and Jill. We rely on this generosity so much to enable us to deliver our services, and it is very much appreciated.

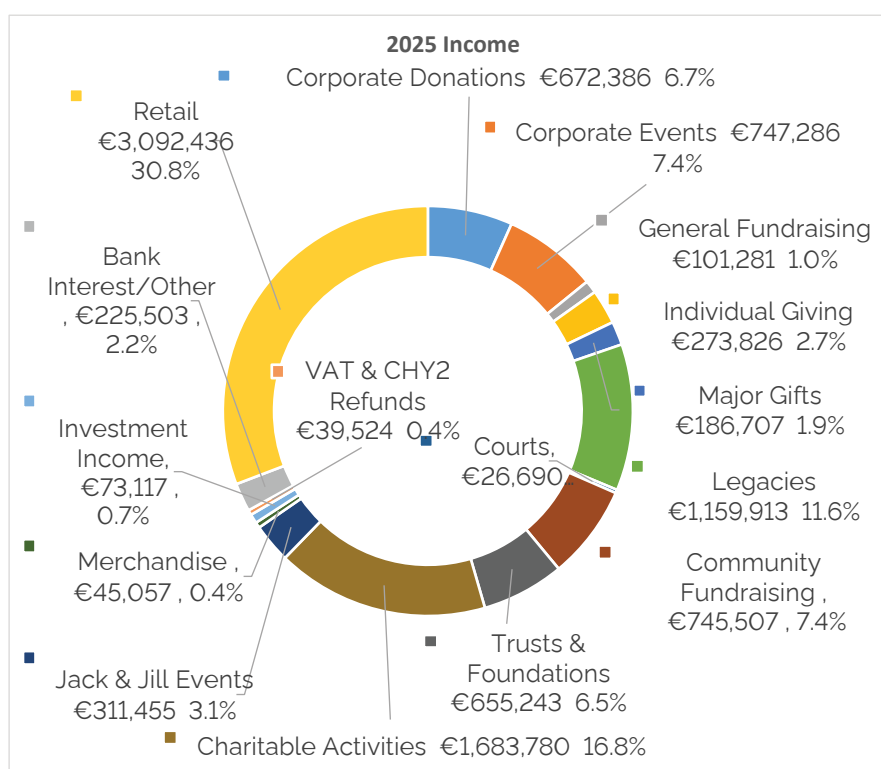
The graph below outlines the sources of income for 2025:

The graph below shows the annual income for Jack and Jill since 2020, net of gains or losses on investments. With the exception of 2021, income has grown consistently.



In 2025, we continued to partner with the HSE which provided us with €1,447,295 in grant income. This relationship is very important to us, and we look forward to working together in 2026. We also continued to work closely with other partners, such as corporates and trusts and foundations. Again, these partnerships provide sources of funding that make an important difference to the financial wellbeing of Jack and Jill and our ability to deliver on our core service.

The income from Retail in 2025 was €3,092,436, which reflected an increase of €333,176 or 12% on sales year-on-year. This was a strong performance, given that we did not open a new charity boutique in 2025 but





actually closed our boutique in Castlebar at the end of the year. With expenditure of €1,714,385, our retail outlets generated a gross surplus of €1,378,051 in 2025. I would like to thank our Retail team and our wonderful volunteers for their continuing commitment to the success of Jack and Jill.

We had investment income of €73,117 in 2025. Given the volatility in the market, it was decided to dispose of one of the two investments we hold in June 2025, which generated an investment gain of €18,156. We also had an unrealised investment gain of €54,961 on the other investment as of 31 Dec 2025.

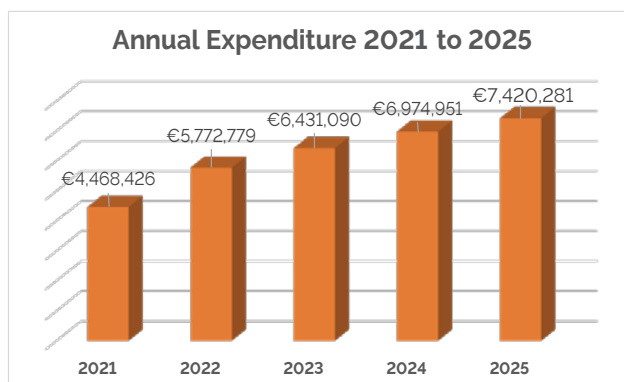
Expenditure

Expenditure for 2025 was €7,420,281, which is up 6.4% on expenditure in 2024 of €6,974,950.

Charitable activities expenditure increased by 6.6% year-on-year to €4,579,424 due to additional staff costs arising from costs-of-living increases and the provision of additional homecare hours to our Jack and Jill families as a result of the extension of the service to children age six to seven. The increased expenditure includes the cost of updating and expanding our clinical policy documentation to ensure compliance with HSE guidelines, and new service offerings, such as counselling and 'Catch Up & Connect' coffee mornings for Jack and Jill families.

Retail expenditure increased in 2025 by €97,042, as the two new Charity Boutiques in Tralee and Monaghan opened in May and July of 2024 respectively incurred a full year of expenditure in 2025. Communications costs were lower in 2025, mainly due to lower staff costs and lower expenditure on promoting events, while administrative costs were also lower due to several savings on items such as IT and software costs.

The continuing growth in the activities of Jack and Jill, coupled with the impact of inflation on our cost base, is reflected in the total expenditure over the last five years as per the graph below.



Looking Forward

The surplus achieved in 2025 of €2.62m and the reserves generated over the last few years enable us to drive forward with confidence in our plans to grow and extend our service over the coming years. Our most important objective remains the delivery of our core service to meet the needs of Jack and Jill families. As we start to prepare for our next Five-year Strategic Plan, it is imperative that we translate these financial gains into an even better service for our Jack and Jill families.

In addition to the investment in our service, we have another important investment planned for 2026. This is the purchase and refurbishment of our office in Johnstown, Co Kildare. As our staff numbers have increased over the years, our current office is no longer fit for purpose. We have tried recently to secure a new office to buy or to rent and we are hopeful that our planned purchase of the ground floor of the Johnstown building will be successful.

Best wishes,

Richard Greene
Head of Finance

DIRECTORS' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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DIRECTORS

Alan Bateson
Diarmaid Cunningham (resigned 5 March 2026)
Declan Magee
John O'Leary
Oliver Sutherland
Catherine Logan
Celine Maguire
Brian Cremin

CHY NUMBER

12405

COMPANY NUMBER

231955

CRA NUMBER

20036201

REGISTERED OFFICE

Johnstown Manor
Johnstown
Nass
Kildare

COMPANY SECRETARY

Martin Jacob

INDEPENDENT AUDITOR

RBK Business Advisers
Termini
3 Arkle Road
Sandyford
Dublin 18

BANKERS

AIB
41 Sount Main Street
Naas
Co.Kildare

SOLICITORS

AMOSS Solicitors
Warrington House
Mount Street Crescent
Dublin 2

DIRECTORS' REPORT

The Directors present their annual report together with the audited financial statements of the Jack and Jill Foundation CLG for the year 1 January 2025 to 31 December 2025. The Annual Report serves the purposes of both a Directors' report under Charity law and a Directors' report under company law. The Directors confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)

1. OBJECTIVES AND ACTIVITIES

The Jack and Jill Foundation (the "Charity" or "Jack and Jill") provides a unique in-home nursing care and respite service to children with highly complex medical conditions, from birth to 7 years of age throughout the country. Typically, these are children with neurological issues who may not be able to walk or talk, are tube fed, oxygen dependent, on heavy medication and in need of around the clock care through a Jack and Jill community service that operates 7 days a week, with no means test or waiting list

Faced with this disability and uncertainty, what we do know for sure is that these children do better at home, with support from Jack and Jill, and the charity has supported more than 3,000 children and their families since it was founded in 1997. The charity also provides end-of-life care to children in this age cohort who require it, regardless of the diagnosis, through a care model that is both child and family centred

Following an assessment from a Jack and Jill liaison nurse manager and once the child meets our criteria, the charity approves and donates funding for up to 100 hours of home nursing care per month to the family, supporting parents to engage a qualified nurse or carer to provide the in-home nursing respite care that is tailored for that family

In 2025, the charity expanded its service offering to include children up to the age of 7 and introduced counselling supports for families. The charity had 474 children under its wing at the end of December 2025 and remains the only charity in Ireland providing this service across the country

For more information, please visit www.jackandjill.ie

2. FINANCIAL REVIEW, ACHIEVEMENTS AND PERFORMANCE

The Statement of Financial Activities for the year ended 31 December 2025 and the Balance Sheet as of 31 December 2025 are set out on pages 14 - 16

The financial year 2025 saw income of €9.97m and a gain on investments of €0.07m, with expenditure of €7.42m leading to a surplus of €2.62m

Our income in 2025 is €1.11m or 13% higher than our income of €8.85m in 2024. The main factors driving this growth in income are higher legacy income, including a single legacy donation of €892k in late 2025, strong retail performance, and continued growth in community fundraising and trusts and foundations income. We have also seen increased interest income due to higher levels of reserves held on deposit

Expenditure for 2025 was €7.42m which is up €445k or 6% on expenditure in 2024 of €6.97m. The continued growth in our charitable spend and our expanded retail operations contributed to the overall increase in expenditure. This is consistent with our strategy and planning

We continued to focus on the delivery of our core service to children and families in 2025. Charitable activities expenditure increased by €282k or almost 7% year on year mainly due to additional staff costs and the continued development of our services throughout Ireland, including the extension of services to age 7 and the introduction of counselling supports.

During the year, retail and fundraising costs also increased in line with increased activity levels, including a full year of operations for charity boutiques opened in 2024 in Tralee and Monaghan.

Our charity boutiques continue to provide an important source of funding, along with the HSE grant income and our fundraised income. The charity boutiques performed strongly again in 2025 with a gross surplus of €1.4m (2024: €1.3m). Retail income increased to €3.09m (2024: €2.89m), reflecting continued strong performance across the network and a full year contribution from charity boutiques opened in 2024

HSE funding for 2025 amounted to €1.68m which is consistent with 2024 levels (€1.69m). The partnership with the HSE remains a key foundation for Jack and Jill which we will aim to grow and develop in the coming years

Individual and corporate donations continue to make a big difference to Jack and Jill, particularly a legacy donation of €892k received in November 2025. In addition, key fundraising initiatives during the year included community fundraising events, corporate partnerships and national campaigns, all of which contributed to the strong financial performance

2025 has put us in a healthy financial position at the end of the year, and the surplus achieved will help us provide for the future needs of the Charity. The Charity is currently engaged in a consultative exercise to identify ways of enhancing and adding to our services to our families, which will utilise some of this welcome surplus

3. INVESTMENT POLICY

The investment policy of Jack and Jill has not changed in 2025. We have maintained a prudent approach to managing our reserves

Our investment policy includes the following Responsible Investing practices:

- ▶ Socially Responsible Investing (SRI)
- ▶ Environmental, Social and Governance Investing (ESG)

In June 2025 we disposed of one of the investments, with sale proceeds of €1.13m, generating a gain on investment of €18k. Investment charges for the year amounted to €5k which included a rebate on investment fees of €8k on the disposed investment.

On 31 December 2025, the charity held one remaining investment valued at €1.2m. In addition to investments, the charity holds significant funds in term deposit accounts. We continue to monitor the performance of these investments in line with our long-term strategy

4. RESERVES

The Board of Directors continues to review the Reserves Policy annually. The policy requires that:

- ▶ Free reserves are maintained at a level which ensures that at least 12 months of the charity's activities could continue during a period of unforeseen difficulty such as a significant reduction in funding and/or an increase in costs and equates to approximately €8.64m for the financial year 2026.
- ▶ In addition to free reserves, Jack and Jill has also identified the need for designated funds to facilitate the purchase of an office for the Jack and Jill team. The current office is not fit for purpose, and it has been agreed to designate €1m to the purchase of a new office.
- ▶ A substantial proportion of these reserves should be maintained in a readily realisable form.
- ▶ Jack and Jill also has restricted reserves due to the need to meet the specific requirements of donors for funds to be spent on specific purposes. The restricted reserves as of December 2025 were €74,781. These reserves will continue to be managed on this restricted basis.

- ▶ Once sufficient funds have been set aside for working capital to provide a buffer against income fluctuations, the Board recognises that a portion of capital should be invested to achieve a return greater than inflation, to support the activities and mission of Jack and Jill into the future.
- ▶ An annual review is completed to ensure the actual level of reserves meets with the policy requirements above.
- ▶ A further extensive review of the appropriateness of the reserves policy is undertaken on a two-yearly basis or sooner if warranted by internal or external events or changes.

The reserves position of the Jack and Jill Foundation on 31 December 2025 is as follows:

	€
Restricted reserves	74,781
Unrestricted reserves	<u>12,996,633</u>
Total Reserves	13,071,414

The current level of reserves is considered more than adequate to support the ongoing activities of the charity and provide financial resilience. As mentioned above the Charity is currently engaged in a consultative exercise to identify ways of enhancing and adding to our services to our families, which will utilise some of this welcome surplus

5. STRUCTURE, GOVERNANCE AND MANAGEMENT

The Jack and Jill Foundation is constituted under Irish company law as a company limited by guarantee and is a registered charity. All management accounts and financial statements are now provided in Charities SORP format in line with best practice under Triple Lock Governance standards

Jack and Jill Foundation had 8 Directors in 2025. All Directors serve in a voluntary capacity. The Directors who served during the year did not have a beneficial interest in the company.

Details of the Directors of the company are maintained in the Directors' Register, and any appointments / resignations are notified to the Companies Registration Office (CRO) in a timely manner in line with current Company Law.

The Senior Management team in 2025 comprised of:

- ▶ Chief Executive Officer
- ▶ Head of Finance
- ▶ Two Heads of Nursing
- ▶ Head of Compliance & Retail
- ▶ Head of Fundraising
- ▶ Head of Communications

The Board officially met 4 times during the year

Board Meeting Attendance 2025

Declan J Magee (Chair) – 4/4

John O'Leary – 4/4

Catherine Logan – 4/4

Oliver Sutherland – 3/4

Alan Bateson – 3/4

Diarmaid Cunningham – 2/4

Celine Maguire – 4/4

Brian Cremin – 4/4

Martin Jacob (Company Secretary) – 4/4

Martin Jacob acted as Company Secretary throughout 2025

The Board continues to prioritise the highest standards of corporate governance, strategic planning, service provision, financial management and fundraising

Subcommittees remain as follows:

- ▶ Clinical Governance and Nursing
- ▶ Finance, Audit and Investment
- ▶ Fundraising, Retail and Communications
- ▶ Governance
- ▶ Remuneration

Terms of reference for these sub-committees include making recommendations to the Board based on discussions and deliberations at a sub-committee level. Membership may operate on a rotating basis. The sub-committee will be chaired by a member of the Board, while the minutes and actions will be driven by Jack and Jill staff members.

One of the main purposes of the sub-committee is to provide and receive backup and support to and from the Board, and to ensure that the Board is up to date with key issues and opportunities. Benefits of the committees include knowledge, specialisation, and task division efficiency. One of purposes of the committees of the Board is to tap into the specific talents, skills and knowledge of the individual Board Directors and stakeholders (Jack and Jill staff and external advisors/non Board members as appropriate) to inform and educate the full Board on all relevant matters.

The remuneration committee meets once a year. It looks after the remuneration and appraisal of the CEO, and oversight of senior management remuneration

Minutes are recorded for all meetings and items for discussion reported to the Board for inclusion at Board meeting. Minutes are then filed with the necessary governance documents

Directors' attendance at Sub-Committees of the Board

Clinical Governance and Nursing

Catherine Logan (Chair)	4/4
Declan Magee	4/4

Finance, Audit and Investment

John O'Leary (Chair)	3/4
Declan Magee	2/4
Brian Cremin	4/4

Fundraising, Retail and Communications

Oliver Sutherland (Chair)	4/4
Alan Bateson	4/4
Catherine Logan	4/4
Celine Maguire	3/4

Governance

Diarmaid Cunningham (Chair)	3/4
Brian Cremin	3/4

Remuneration

Alan Bateson (Chair)	1/1
Celine Maguire	1/1
Declan Magee	1/1

Our Board prioritises good governance and transparency and will continue to strive to ensure that the charity retains its reputation for strong governance. The governance structure of the Jack and Jill Foundation operates effectively, with all Board, committee and management meetings taking place as planned during the year

6. PRINCIPAL RISKS AND UNCERTAINTIES

The Board is responsible for ensuring that effective risk management and internal control systems are in place to manage any strategic and operational risks to which the Charity is exposed

On an ongoing basis, a risk register is maintained, with risks identified, assessed and prioritised, alongside mitigation actions and response plans. The register is reviewed regularly to ensure risks remain relevant and are being appropriately managed

Key risks faced by the Jack and Jill Foundation, together with mitigation measures, are outlined below

To mitigate reputational risk, the Charity maintains transparent financial and governance practices, supported by clear communications and strong oversight from the Board and management team.

To address potential declines in income, the Charity continues to expand its network of charity boutiques, invest in fundraising, diversify corporate partnerships, strengthen its relationship with the HSE, and communicate clearly the value of its services

To mitigate any non-compliance risk, internal control systems are regularly reviewed and updated. It was agreed by the Board to perform an internal audit under the direction of a third-party auditor in 2025 and to run internal audit testing in 2026 to help identify and mitigate any risks or controls gaps highlighted during this internal audit. There is also a Board Evaluation exercise being conducted in 2026

Transparency and accountability are supported through the publication of annual financial statements and reports on the Charity's website

Cyber security risks, including phishing and unauthorised access, are actively managed through ongoing enhancements to systems, controls and processes

To mitigate any risk of unauthorised fundraising activity, controls are in place to ensure all events are sanctioned, with monitoring of local media and clear public communications

Economic uncertainty continues to present risks to fundraising income; however, the Charity considers this risk mitigated in the short to medium term by the level of reserves held

7. FUTURE DEVELOPMENTS

The Jack and Jill Foundation remain committed to providing home nursing care and in-home respite to children who meet our criteria. In 2025, we extended our service to children up to the age of 7 and introduced counselling supports for families.

The strong financial position of the Jack and Jill Foundation has enabled the Board to focus on more opportunities to extend our service offering. While we will always continue to evaluate and develop our services on an ongoing basis, the Charity is currently engaged in a consultative exercise to identify ways of enhancing and adding to our services to our families. This includes surveying Jack and Jill families and conducting face to face meetings with these families to gain a better understanding of how we can further assist families in the years ahead.

The plans to deliver more for our families will require the ongoing support of donors, funders, supporters, corporate partners and healthcare colleagues

8. DIRECTORS AND SECRETARY

The Directors who served during the year ended 31 December 2025 are:

Declan Magee (Chairperson)	Diarmaid Cunningham (resigned 5 March 2026)
John O'Leary	Catherine Logan
Alan Bateson	Celine Maguire
Oliver Sutherland	Brian Cremin
Martin Jacob acted as Company Secretary throughout 2025	

9. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the balance sheet date

10. 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 Johnstown Manor, Johnstown, Naas, Kildare

11. GOING CONCERN

The financial statements have been prepared on the going concern basis which assumes that the Charity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future

The Directors are satisfied and confident that the entity has the ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements and that the going concern basis of preparation of the financial statements is appropriate

Further details containing the key assumptions made by the Directors in relation to the appropriateness of the going concern basis can be found in the accounting policies note to the financial statements

12. 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 when this Directors' report is approved has confirmed that:

- ▶ so far as the Directors' are aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- ▶ the Directors' have taken all the steps that ought to have been taken as Directors' in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information

13. AUDITORS

In line with its commitment to good governance, the Company undertook a formal tender process for external audit services during the financial year. Following this process, RBK were appointed as statutory auditors in mid-2025, succeeding Mazars, who acted as auditors up to and including the financial year ended 31 December 2024. The Directors record their appreciation for the services provided by Mazars during their tenure

The independent auditor, RBK Business Advisers, were appointed and have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

Approved by the Board of Directors and signed on their behalf by:



Declan Magee
Director



John O'Leary
Director

Date: 11/06/2026

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council as promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019

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 to the financial year end and of the profit or loss of the Charity for the financial year and otherwise comply with the Companies Act 2014.

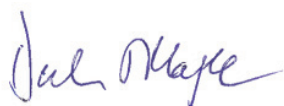
In preparing these financial statements, the Directors are required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgements and accounting estimates that are reasonable and prudent;
- ▶ state whether the financial statement 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 Charity will continue in operation.

The Directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets liabilities, financial position and surplus or deficit of the charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors and signed on their behalf by:



Declan Magee
Director



John O'Leary
Director

Date: 11/06/2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE JACK AND JILL FOUNDATION CLG

Opinion

We have audited the financial statements of Jack and Jill Foundation Company Limited by Guarantee (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019.

In our opinion the financial statements:

- ▶ give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 December 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- ▶ have been properly prepared in accordance with Financial Reporting Standard 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. In connection with our audit of the financial statements, 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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Financial Reporting Council's Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

In connection with our audit of the financial statements, our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

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. In connection with our audit of the financial statements, 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 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 this gives rise to 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.

Opinion on other matters prescribed by the Companies Act 2014

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

- ▶ we have obtained all the information and explanation which we consider necessary for the purposes of our audit;
- ▶ the accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited;
- ▶ the financial statements are in agreement with the accounting records;
- ▶ the information given in the Director's Report is consistent with the financial statements; and
- ▶ the Director's Report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the 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.

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the Directors (who are also the directors of the charitable company for the purposes of company law) 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 Group's and the parent charitable 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 Directors either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

1. 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.
2. 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 of the effectiveness of the Charity's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
4. 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 Charity'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 charitable company to cease to continue as a going concern.
5. 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.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

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

This report is made solely to the Charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. In connection with our audit of the financial statements, our audit work has been undertaken so that we might state to the Charity'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 Charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Ronan Kilbane

for and on behalf of

RBK Business Advisers

Chartered Accountants and Statutory Audit Firm

Termini

3 Arkle Road

Sandyford

Dublin 18

Date: 11/06/2026

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted fund 2025 €	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Income from:					
Donations and legacies	6	367,757	3,453,796	3,821,553	2,919,096
Charitable activities	7	412,295	1,271,485	1,683,780	1,695,310
Other trading activities	8	-	4,196,234	4,196,234	4,049,074
Other income	9	-	265,027	265,027	188,732
Total income		780,052	9,186,542	9,966,594	8,852,212
Expenditure on:					
Raising funds	10	-	2,709,449	2,709,449	2,570,706
Charitable activities	10	788,502	3,790,922	4,579,424	4,297,328
Other expenditure	10	-	131,408	131,408	106,916
Total expenditure		788,502	6,631,779	7,420,281	6,974,950
Net movement in funds before other recognised gains/(losses)		(8,450)	2,554,763	2,546,313	1,877,262
Other recognised gains/(losses):					
Gains on revaluation of fixed assets	19	-	73,117	73,117	190,582
Net movement in funds		(8,450)	2,627,880	2,619,430	2,067,844
Reconciliation of funds:					
Total funds brought forward	24	83,231	10,368,753	10,451,984	8,384,140
Net movement in funds	24	(8,450)	2,627,880	2,619,430	2,067,844
Total funds carried forward		74,781	12,996,633	13,071,414	10,451,984

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 53 to 68 form part of these financial statements.

CONSOLIDATED BALANCE SHEET

	Note	2025 €	2024 €
Fixed assets			
Intangible assets	17	28,865	30,578
Tangible assets	16	304,557	340,030
Investments	19	4,500,000	3,255,175
		4,833,422	3,625,783
Current assets			
Debtors	20	821,118	635,121
Cash at bank and in hand	27	8,119,356	7,020,402
		8,940,474	7,655,523
Creditors: amounts falling due within one year	21	(702,482)	(829,322)
Net current assets		8,237,992	6,826,201
Total net assets		13,071,414	10,451,984
Charity funds			
Restricted funds	24	74,781	83,231
Unrestricted funds	24	12,996,633	10,368,753
Total funds		13,071,414	10,451,984

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



Declan Magee
Director



John O'Leary
Director

Date: 11/06/2026

The notes on pages 53 to 68 form part of these financial statements.

COMPANY BALANCE SHEET

	Note	2025 €	2024 €
Fixed assets			
Intangible assets	7	28,865	30,578
Tangible assets	16	304,557	340,030
Investments	19	4,500,000	3,255,175
Investment in subsidiaries	18	55,131	55,131
		4,888,553	3,680,914
Current assets			
Debtors	20	821,118	635,121
Cash at bank and in hand	27	8,119,356	7,020,402
		8,940,474	7,655,523
Creditors: amounts falling due within one year	21	(757,613)	(884,453)
Net current assets		8,182,861	6,771,070
Total net assets		13,071,414	10,451,984
Charity funds			
Restricted funds	24	74,781	83,231
Unrestricted funds	24	12,996,633	10,368,753
Total funds		13,071,414	10,451,984

The Company's net movement in funds for the year was €2,619,430 (2024 - €2,067,844).

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



Declan Magee

Director



John O'Leary

Director

Date: 11/06/2026

The notes on pages 53 to 68 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS

	Note	2025 €	2024 €
Cash flows from operating activities			
Net cash generated by operating activities	26	2,289,811	1,693,473
Cash flows from investing activities			
Purchase of intangible assets	17	(6,477)	(30,378)
Purchase of tangible fixed assets	16	(12,672)	(50,623)
Movement in investments		(1,171,708)	(999,840)
Net cash used in investing activities		(1,190,857)	(1,080,841)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		1,098,954	612,632
Cash and cash equivalents at the beginning of the year	7	7,020,402	6,407,770
Cash and cash equivalents at the end of the year	27	8,119,356	7,020,402

The notes on pages 53 to 68 form part of these financial statements.

1. GENERAL INFORMATION

These Consolidated Financial Statements, comprising the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated Statement of Cash Flows and the related notes constitute the Consolidated Financial Statements of The Jack and Jill Foundation CLG for the financial year ended 31 December 2025.

The Jack and Jill Foundation CLG (the "Charity") is a private company limited by guarantee, incorporated and domiciled in the Republic of Ireland and is a registered charity (registration number: 231955). The company is a public benefit entity. The registered office and principal place of business is Johnstown Manor, Johnstown, Naas, Co. Kildare. The nature of the group's operations and its principal activities are set out in the Directors' Report.

The consolidated financial statements incorporate the financial statements of the company and its subsidiary undertaking for the financial year ended 31 December 2024. Jack and Jill Partnership Limited (CRO number 487109) is a wholly owned subsidiary of Jack and Jill Foundation CLG.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the United Kingdom (UK) and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (Charities SORP) (FRS 102) "Accounting and Reporting by Charities" issued in October 2019.

3. ACCOUNTING POLICIES

3.1 Basis of preparation of financial statements

The financial statements of the charity have been prepared on the going concern basis, under the historical cost convention, in accordance with The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2014.

Jack and Jill Foundation Company Limited by Guarantee meets the definition of a public benefit entity under FRS 102.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

3.2 Going concern

The financial statements have been prepared on the going concern basis which assumes that the Charity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The financial statements reflect a surplus for the year ended 31 December 2025. The Charity is in a net current asset and net asset position at the balance sheet date. The Directors are confident that the entity has adequate resources to continue operations.

Projections and budgets indicate that the Charity will continue to be viable in the short to medium term. On this basis and based on the above factors, the Directors are satisfied and confident that the entity has the ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements and that the going concern basis of preparation of the financial statements is appropriate.

The financial statements do not contain any adjustments that may be necessary should the going concern basis of preparation not be deemed appropriate.

3.3 Income

All income is recognised in the statement of financial activities ("SOFA") when the company is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy. Income comprises donations, legacies, grants, income from fundraising activities and charity boutique sales. Income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

Public donations and similar income arising from fundraising events are accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities in the name of the organisation. However, as amounts collected

in this way are outside of the control of the organisation, they are not included in the financial statements until they have been received.

Donated goods are recognised as income when sold. The value is derived from the resale value after deducting the cost to sell the goods. Donated services are measured and included in the SOFA on the basis of the value of the gift to the charity, a corresponding amount is then recognised in expenditure in the period of receipt. In accordance with Charities SORP, general volunteer time is not recognised.

Legacy income is recognised in the accounting period in which it is received or when it is probable that the legacy will be received, and the value of the legacy can be measured reliably. In these circumstances, if the legacy income has been received post year end, and the personal representatives have agreed to the amount thereof prior to the year end, the income can be recognised.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Income is analysed as Restricted or Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts which are expendable at the discretion of the organisation, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

Grants, being contributions towards the operating expenditure, are accounted for using the performance model by crediting the SOFA in the period in which the performance related conditions attached to the grant are met by the charity.

Grants received towards capital expenditure are credited to the SOFA when received or receivable, whichever is earlier, subject to performance related conditions being met.

Grants are recognised when there is evidence of entitlement, and their receipt is probable. Grants are deferred where the funding received relates to a specific fixture period where specific performance obligations within the grant agreement have not been met at the balance sheet date.

3.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be

measured reliably. Support costs arise from those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration costs, finance, personnel, and governance costs which support the charity's activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of the employee resources. Expenditure includes VAT, where applicable, which cannot be recovered, and is reported as part of the expenditure to which it relates.

3.5 Employee Benefits

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

Short term benefits

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

Defined contribution pension plans

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Termination benefits

Once-off termination payments that are not required by contract, legislation, or other obligations or commitments, are recognised in the financial year in which they become payable.

3.6 Taxation

As a registered charity, The Jack and Jill Foundation CLG has been granted charitable tax exemption by the Revenue Commissioners.

3.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working

condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated Statement of Financial Activities.

3.8 Investments in subsidiary undertakings

The company's investments in subsidiary undertakings is stated at cost less provisions for impairment in value in the subsidiary company balance sheet. The cost of any acquisition represents the cash value of the consideration. Where a diminution in value occurs, the financial fixed assets are written down to net realisable value.

3.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

3.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.11 Financial instruments

Financial assets

Basic financial assets, including accrued income and other debtors are initially recognised at transaction price, unless the arrangement constitutes a financing

transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Investments in non-puttable equitable shares which are listed and actively traded on recognised stock markets are initially recorded at cost plus transaction costs. Thereafter these are valued at fair value which is the quoted price of the securities in an active market at the reporting date.

Financial liabilities

Basic financial liabilities, including other creditors, accruals and amounts due to subsidiary undertakings are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

3.12 Operating leases

Operating lease payments are charged to the SOFA in the period to which they relate.

3.13 Provisions

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

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on Charitable activities.

3.14 Contingent Liabilities and Assets

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

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

4. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Going concern

The Directors consider it appropriate to prepare the financial statements on the going concern basis which assumes the Trust will continue in operational existence for the foreseeable future. The Directors have prepared annual budgets and cash flows to assist in financial planning matters for the organisation. These budgets and cash

flows inevitably involve elements of estimation and judgement with regard to predictions of future activity and are monitored, flexed and reviewed on a regular basis. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to have the ability to discharge its obligations as they fall due.

Useful Lives of Tangible Fixed Assets

Tangible fixed assets comprise freehold premises, office equipment, computer equipment, fixtures & fittings and motor vehicles. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them, if necessary, to reflect current conditions. In determining these useful lives, management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €304,557 (2024: €340,030).

5. STATUS OF THE COMPANY

The charity is limited by guarantee and has no share capital. The members have each undertaken to contribute to the assets of the company in the event of its being wound up whilst they are members, or within one year after they cease to be members, for the payment of such debts and liabilities contracted before they ceased to be members and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amounts as may be required but not exceeding €1.

6. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2025 €	Unrestricted fund 2025 €	Total funds 2025 €	Total funds 2024 €
Private donations	367,757	1,548,376	1,916,133	2,272,691
Legacies	-	1,159,913	1,159,913	84,000
Community fundraising	-	745,507	745,507	562,405
Total 2025	367,757	3,453,796	3,821,553	2,919,096
<i>Total 2024</i>	<i>157,824</i>	<i>2,761,272</i>	<i>2,919,096</i>	

All donations and legacies arose in the Republic of Ireland, except for private donations of \$39,458 USA and donations of £672 from the UK (2024: from USA of \$9,000 and from France of €5,000)

7. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Grants from the Health Service Executive (HSE)	412,295	1,271,485	1,683,780	1,695,310
Total 2024	422,827	1,272,483	1,695,310	

HSE grant funds a proportion of the cost of in-home nursing care and respite support that the Jack & Jill Children's Foundation funds and provides for children with severe to profound neurodevelopmental delay, up to the age of seven, as well as end of life care for children in that age cohort, irrespective of diagnosis.

All income from charitable activities arose in the Republic of Ireland.

7.1 Government Grants

The Jack and Jill Foundation received the following grants and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure, NUP Delivery and Reform. No capital grants were received from Pobal or any Government Department and the Company is tax compliant as per the relevant grant circulars, including circular 44/2006.

a) Name of grantor	b) Name of individual grant	c) Purpose of grant	d) Amount and term of total grant awarded	e) The amount of grant recognised as income in 2025
Health Services Executive	Annual Grant	To provide funding for the provision of nursing hours and carer hours to children who are eligible for Jack and Jill services.	€519,481 for the year 2025.	€519,481
Health Services Executive	Liaison Nurse Support	To provide funding to cover the cost of the nurse liaison managers who are responsible for the case management of children who are eligible for Jack and Jill services.	€275,000 for the year 2025	€275,000

JACK AND JILL

Health Services Executive	6 years of Age	To provide funding for the extension of the Jack and Jill services to children in the age bracket of 5 to 6 years.	€288,000 for the year 2025	€288,000
Health Services Executive	€16 to €18	To provide funding to the increase in the hourly rate of pay for nurses from €16 per hour to €18 per hour.	€188,004 for the year 2025	€188,000
Health Services Executive	WRC Pay Parity	To provide funding to Section 39 organisations for implementing pay increases to staff as per the agreed WRC pay increases in 2024 and 2025.	€173,810 for the year 2025	€173,810
Health Services Executive	Homecare Funding	Funding to pay for cases where the HSE has specifically requested Jack and Jill to provide services to specific children.	€236,485 for the year 2025	€236,485
Health Services Executive	HSE CH07 Lottery Grant	Grant from CH07 to provide funding to Jack and Jill to provide services.	€3,000 for the year 2025	€3,000

8. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Fundraising Events	1,103,797	1,103,797	1,149,749
Charity Boutiques	3,092,437	3,092,437	2,899,325
	4,196,234	4,196,234	4,049,074
<i>Total 2024</i>	4,049,074	4,049,074	

All other trading activities are unrestricted. All income from other trading activities arose in the Republic of Ireland.

9. OTHER INCOMING RESOURCES

	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Tax refund on donations	23,656	23,656	25,321
Bank interest/other	225,502	225,502	148,816
VAT compensation scheme	15,869	15,869	14,595
	265,027	265,027	188,732
<i>Total 2024</i>	188,732	188,732	

All other income is classified as unrestricted. All other income was derived from the Republic of Ireland.

10. EXPENDITURE

	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Raising funds			
Staff Costs	1,477,110	1,477,110	1,388,539
Fundraising events	140,170	140,170	171,796
Shop costs	961,785	961,785	914,540
Promotion and publicity	20,890	20,890	19,671
Other costs	109,494	109,494	76,160
Total 2025	2,709,449	2,709,449	2,570,706
<i>Total 2024</i>	<i>2,570,706</i>	<i>2,570,706</i>	

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Charitable activities				
Staff costs	318,870	1,540,278	1,859,148	1,717,047
Homecare payments	452,700	2,111,640	2,564,340	2,412,862
Other costs	16,932	139,004	155,936	167,419
Total 2025	788,502	3,790,922	4,579,424	4,297,328
<i>Total 2024</i>	<i>587,694</i>	<i>3,709,634</i>	<i>4,297,328</i>	

	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Other expenditure			
Staff costs	100,093	100,093	74,403
Other costs	31,315	31,315	32,513
Total 2025	131,408	131,408	106,916
<i>Total 2024</i>	<i>106,916</i>	<i>106,916</i>	

11. STAFF COSTS

	2025 €	2024 €
Wages and salaries	2,791,949	2,584,066
Social security costs	318,328	291,482
Pension costs	159,008	132,050
	3,269,285	3,007,598

The average number of persons employed by the Company during the year was as follows:

	Group 2025 No.	Group 2024 No.
Services to children	21	16
Fundraising	5	5
Communication	4	4
Administration	10	10
Retail	25	26
	65	61

The number of employees whose employee benefits (including taxable benefits in kind but excluding employer pension costs) exceeded €60,000 was:

	Group 2025 No.	Group 2024 No.
In the band €60,001 - €70,000	7	4
In the band €70,001 - €80,000	3	5
In the band €80,001 - €90,000	5	2
In the band €90,001 - €100,000	-	-
In the band €100,001 - €110,000	1	1

Directors' remuneration

No remuneration or other benefits have been paid or are payable to any charity Directors directly or indirectly from the finds of the charity.

There were no expenses accrued by directors for the year (2024: €NIL)

Key management personnel compensation

The senior employees who have authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration in respect of these individuals is €656,263 (2024: €638,834)

The CEO's gross salary was €96,667 in the year (2024: €95,000).

12. INTEREST PAYABLE AND SIMILAR CHARGES

	2025 €	2024 €
Bank interest and charges	23,824	23,829
	23,824	23,829

13. PENSION

	2025 €	2024 €
Contribution to pension scheme	159,008	132,050
	159,008	132,050

The company operates an externally managed defined contribution scheme that covers substantially all the employees of the company. The assets of the scheme are vested in independent trustees for the sole benefit of those employees

There was no liability in respect of pension contributions as at 31 December 2025 (2024: €NIL)

14. DIRECTORS' REMUNERATION AND EXPENSES

During the year, no Directors received any remuneration or other benefits (2024 - €NIL-).

During the year ended 31 December 2025, no Director expenses have been incurred (2024 - €NIL).

15. NET MOVEMENT IN FUNDS

	2025 €	2024 €
Net movement in funds is stated after charging:		
Depreciation of tangible assets	48,145	52,265
Amortisation of intangible assets	8,190	-
Operating lease rentals	364,022	366,128
Auditor's remuneration - statutory audit services (excl. VAT)	14,950	14,750
	435,307	433,143

16. TANGIBLE FIXED ASSETS

Group and Company

	Freehold property €	Motor vehicles €	Fixtures and fittings €	Office equipment €	Computer equipment €	Total €
Cost or valuation						
At 1 January 2025	367,805	82,599	57,733	8,132	85,135	601,404
Additions	-	-	-	1,391	11,281	12,672
At 31 December 2025	367,805	82,599	57,733	9,523	96,416	614,076
Depreciation						
At 1 January 2025	129,963	42,065	16,175	4,187	68,984	261,374
Charge for the year	7,355	20,650	5,773	2,085	12,282	48,145
At 31 December 2025	137,318	62,715	21,948	6,272	81,266	309,519
Net book value						
At 31 December 2025	230,487	19,884	35,785	3,251	15,150	304,557
At 31 December 2024	237,842	40,534	41,558	3,945	16,151	340,030

17. INTANGIBLE ASSETS

Group and Company

	Computer software €	Total €
Cost		
At 1 January 2025	30,578	30,578
Additions	6,477	6,477
At 31 December 2025	37,055	37,055
Amortisation		
Charge for the year	8,190	8,190
At 31 December 2025	8,190	8,190
Net book value		
At 31 December 2025	28,865	28,865
At 31 December 2024	30,578	30,578

18. INVESTMENT IN SUBSIDIARY

	2025 €	2024 €
Company		
Investment in subsidiary undertakings		
Jack and Jill Partnership Limited	55,331	55,331
Less: Allowance for impairment	(200)	(200)
Total investment in subsidiary undertakings	55,131	55,131

The charity owns 100% of the share capital in issue in Jack and Jill Partnership Limited, which has ceased operations, and has a registered address of Johnstown Manor, Johnstown, Naas, Co.Kildare. At 31 December 2025, Jack and Jill Partnership Limited has net assets of €55,131 (2024: €55,131) and the result for the financial year was €NIL (2024: €NIL). The charity has an outstanding payable to Jack and Jill Partnership Limited amounting to €55,131 at year-end (2024: €55,131).

In the opinion of the Directors, the carrying value of the unlisted investments, as outlined above, are not less than their book values.

19. FIXED ASSET INVESTMENTS

	Listed investments €	Total €
Group and Company		
Cost or valuation		
At 1 January 2025	3,255,175	3,255,175
Transfer to long term deposit accounts	4,500,000	4,500,000
Disposals	(3,328,292)	(3,328,292)
Gain on investments	73,117	73,117
At 31 December 2025	4,500,000	4,500,000
Net book value		
At 31 December 2025	4,500,000	4,500,000
<i>At 31 December 2024</i>	<i>3,255,175</i>	<i>3,255,175</i>

At 31 December 2025 the balance of €4,500,000 was held in long term deposit accounts.

20. DEBTORS

	Group 2025 €	Group 2024 €	Company 2025 €	Company 2024 €
Due within one year				
Trade debtors	148,687	247,892	148,687	247,892
Other debtors	40,287	39,899	40,287	39,899
Prepayments	182,788	65,253	182,788	65,253
Accrued income	449,356	282,077	449,356	282,077
	821,118	635,121	821,118	635,121

The carrying amounts of trade debtors, other debtors and prepayments approximate their fair value largely due to the short-term maturities and nature of these instruments.

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 €	Group 2024 €	Company 2025 €	Company 2024 €
Bank overdrafts (credit cards)	4,266	-	4,266	-
Trade creditors	142,791	74,879	142,791	74,879
Amounts owed to group undertakings	-	-	55,131	55,131
Other taxation and social security	76,921	72,973	76,921	72,973
Other creditors	109,000	107,875	109,000	107,875
Accruals	235,084	261,419	235,084	261,419
Deferred income	134,420	312,176	134,420	312,176
	702,482	829,322	757,613	884,453

Trade and other creditors

The carrying amounts of trade and other creditors approximate their fair value largely due to the short-term maturities and nature of these instruments. The repayment terms of trade creditors vary between on demand and 90 days. No interest is payable on trade creditors.

Accruals and deferred income

The terms of the accruals are based on underlying contracts.

Taxes and social welfare costs

Taxes and social welfare costs are subject to the terms of -the relevant legislation, Interest accrues on late payment. No interest was due at the financial year end date.

	Group 2025 €	Group 2024 €	Company 2025 €	Company 2024 €
Deferred income at 1 January 2025	312,176	200,000	312,176	200,000
Credited to statement of financial activity	(312,176)	(200,000)	(312,176)	(200,000)
Deferred during the year	134,420	312,176	134,420	312,176
Deferred income at 31 December 2025	134,420	312,176	134,420	312,176

22. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the charity required under Section 11 of FRS 102 is as follows:

	Group 2025 €	Group 2024 €	Company 2025 €	Company 2024 €
Financial assets				
Financial assets measured at fair value	-	3,255,175	-	3,255,175
Financial assets measured at cost	-	-	55,131	55,131
Financial assets at amortised cost	5,138,330	569,868	5,138,330	569,868
	5,138,330	3,825,043	5,193,461	3,880,174

	Group 2025 €	Group 2024 €	Company 2025 €	Company 2024 €
Financial liabilities				
Financial liabilities at amortised cost	(568,062)	(517,156)	(623,193)	(572,277)

Financial assets measured at fair value comprise of investments.

Financial assets measured at cost comprise of investment in subsidiary undertaking.

Financial assets at amortised cost comprise of cash and cash equivalents, long term deposit accounts, trade debtors, and other debtors.

Financial liabilities measured at amortised cost comprise of amounts owed to group undertakings, trade debtors, bank overdrafts, other taxation and social security, accruals and other creditors.

23. COMMITMENTS

The Charity has a number of lease commitments in relation to properties in the Republic of Ireland. The minimum lease payments under non-cancellable operating leases are as follows:

	2025 €	2024 €
Within one year	347,072	321,733
Greater than one year and less than five years	835,365	745,742
Greater than five years and less than ten years	124,625	189,059
	1,307,062	1,256,534

24. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Gains/ (Losses)	Balance at 31 December 2025
	€	€	€	€	€
Unrestricted funds					
General funds	10,368,753	9,186,542	(6,631,779)	73,117	12,996,633
Restricted funds					
Restricted funds	83,231	780,052	(788,502)	-	74,781
Total of funds	10,451,984	9,966,594	(7,420,281)	73,117	13,071,414

Statement of funds - prior year

	Balance at 1 January 2025	Income	Expenditure	Gains/ (Losses)	Balance at 31 December 2025
	€	€	€	€	€
Unrestricted funds					
General funds	8,293,866	8,271,561	(6,387,256)	190,582	10,368,753
Restricted funds					
Restricted funds	90,274	580,651	(587,694)	-	83,231
Total of funds	8,384,140	8,852,212	(6,974,950)	190,582	10,451,984

25. SUMMARY OF FUNDS

Summary of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Gains/ (Losses)	Balance at 31 December 2025
	€	€	€	€	€
General funds	10,368,753	9,186,542	(6,631,779)	73,117	12,996,633
Restricted funds	83,231	780,052	(788,502)	-	74,781
	10,451,984	9,966,594	(7,420,281)	73,117	13,071,414

Summary of funds - prior year

	Balance at 1 January 2024	Income	Expenditure	Gains/ (Losses)	Balance at 31 December 2024
	€	€	€	€	€
General funds	8,293,866	8,271,561	(6,387,256)	190,582	10,368,753
Restricted funds	90,274	580,651	(587,694)	-	83,231
	8,384,140	8,852,212	(6,974,950)	190,582	10,451,984

26. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2025 €	Group 2024 €
Net income for the year (as per Statement of Financial Activities)	2,546,313	1,877,262
Adjustments for:		
Depreciation charges	48,145	52,265
Amortisation charges	8,190	-
(Increase) in debtors	(185,997)	(348,469)
(Decrease)/increase in creditors	(126,840)	112,415
Net cash generated by operating activities	2,289,811	1,693,473

27. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2025 €	Group 2024 €
Cash at bank and in hand	8,119,356	7,020,402
Credit Card	(4,266)	-
Total cash and cash equivalents	8,115,090	7,020,402

28. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2025 €	Cash flows €	At 31 December 2025 €
Cash at bank and in hand	7,020,402	1,098,954	8,119,356
Credit Card	-	(4,266)	(4,266)
	7,020,402	1,094,688	8,115,090

29. RELATED PARTY TRANSACTIONS

There were no related party transactions under FRS 102 Section 33 Related Party Disclosures during the year other than those disclosed in Note 18.

30. CAPITAL COMMITMENTS

The charity has a capital commitment of €450,000 at the financial year ended 31 December 2025.

31. CONTINGENT LIABILITIES

There were no contingent liabilities at the year end.

32. POST BALANCE SHEET EVENTS

There are no subsequent events that affected the Charity since the year end.

33. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 11 June 2026.

Thank You For All You Do



At Jack and Jill, we know that every family's journey is unique. For the families we support, each day can bring its own challenges, moments of connection as well as small but meaningful victories. Through it all, our commitment remains that no family should feel alone.

We are privileged to walk alongside families caring for children with complex medical needs, providing support when it matters most and helping create space for rest, reassurance, and time together.

None of this would be possible without you.

To our donors, volunteers, corporate partners and communities across Ireland, we want to extend a sincere thank you. Your generosity and compassion make a real and lasting difference and because of you, families receive the care and support they need, when and where they need it most.

If you would like to continue making a difference, there are many ways to support Jack and Jill.

- ✓ Take on a personal challenge
- ✓ Organise a fundraising event in your community
- ✓ Volunteer your time at our events or in our Charity Boutiques
 - ✓ Support us through workplace giving
 - ✓ Shop in our Charity Boutiques and gift range
- ✓ Share our story and help raise awareness and reach more families in need

Every contribution, big or small, helps us continue providing vital care and support to families across the country.

Together, we are making a difference, one family at a time.

Thank you!

In his name



Jack is the son of our wonderful Founders, Jonathan Irwin and Mary Ann O'Brien, whose home nursing care plan became the blueprint for Jack and Jill's unique child-and-family-centred service, established 28 years ago

In Jack's name, we are committed to empower and support our families to care for their little ones in their own home, where they belong

In Jack's name, we give family carers the gift of time, so that they can re-charge and face the next challenge, knowing they are not on this difficult care journey alone

In Jack's name, we have supported 547 families in communities across Ireland in 2025, because we believe there is no care like home care for a Jack and Jill child.

Thank you, Jack. Your legacy lives on and we are so proud of all we have achieved in your name over the last 28 years

Always remembered. Never forgotten.

Jack Irwin



29/02/1996 - 13/12/1997



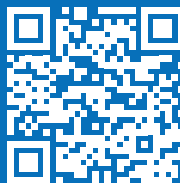
In 2025 we supported 547 families in communities across Ireland

No Care Like Home Care



JACK AND JILL CHILDREN'S FOUNDATION

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Charity Number: CHY12405
Registered Charity Number: 20036201



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