

HARP Foundation Ireland Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

GSW Faulkner Orr (Audit & Assurance) Limited
Chartered Accountants and Statutory Auditors
Second Floor
One Stephen Street Upper
Dublin 8

Company Number: 614434
Charity Number: 22367
Charities Regulatory Authority Number: 20203969

HARP Foundation Ireland Company Limited by Guarantee

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HARP Foundation Ireland Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Aileen Kennedy Aibhlín McCrann Deirdre Ann Ní Ghraibhéil Eithne Benson Grainne O'Hogan Sharon Rollston Frances Tansey Éimear O'Connor John Crawley Tomás MacUileagóid Eibhlís Mairéad Farrell
Company Secretary	Eithne Benson
Charity Number	22367
Charities Regulatory Authority Number	20203969
Company Registration Number	614434
Registered Office and Principal Address	26 Herbert Place Dublin 2 D02 A098
Auditors	GSW Faulkner Orr (Audit & Assurance) Limited Chartered Accountants and Statutory Auditors Second Floor One Stephen Street Upper Dublin 8
Principal Bankers	AIB 1 - 4 Lower Baggot Street Dublin 2 D02 X342
Solicitors	Rice Jones Castleview House 22 Sandymount Green Dublin 4 Ireland

HARP Foundation Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

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

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of HARP Foundation Ireland Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

Principal Activity

The principal activity of the company is to support the continuing evolution of the harp in Ireland, and affirm and promote inclusive, contemporary expression of the c.1000 year old harp tradition.

Mission, Objectives and Strategy

Objectives

Support the continuing evolution of the harp in Ireland, and affirm and promote inclusive, contemporary expression of the c.1000-year-old harp tradition.

- i) nurture excellence and creativity at all levels of harp engagement
- ii) promote and encourage harp performance throughout the country
- iii) acknowledge and promote the legacy of the early Irish harp
- iv) work to consolidate the role of the Irish harp in Irish music and across genres
- v) support the pedal harp, its heritage in Ireland and its repertoire
- vi) ensure that harp tuition is available and accessible on a national basis
- vii) provide professional development opportunities for harpers, including an emphasis on harp teacher education
- viii) commission and publish new repertoire for the harp
- ix) engage with harp makers living and working in Ireland to ensure a strong and viable indigenous harp-making industry
- x) collaborate in the development of harp-led initiatives and events
- xi) seek to introduce new audiences to the harp and its music
- xii) foster a scholarly approach to conserving the legacy and tradition of the harp while exploring new directions

Structure, Governance and Management

Structure

The name of the Company is Harp Foundation Ireland t/a as Cruit Éireann|Harp Ireland.

The Company is a company limited by guarantee, registered under Part 18 of the Companies Act 2014.

www.harpireland.ie

The company's registered office is Communiqué International, 26 Herbert Place, Dublin D02 AO98.

CEHI continued to comply with the Charities Regulatory Authority code and its governance sub-committee oversaw the ongoing updating of its suite of policies. A risk register is maintained and is discussed on a quarterly basis. The CEHI Finance committee maintained strong oversight of budget and reported at each board meeting.

HARP Foundation Ireland Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

Directors' Terms

As of the end of the financial year:

4/11 = 36% of directors had served 5+ years on the board,

7/11 = 64% of directors had served 1-5 years

Board Skills

Arts Sector 89%

Financial 89%

HR 78%

Digital 56%

Commercial 44%

Fundraising 56%

Education 56%

Governance 100%

The Board seeks to continually improve its effectiveness and conducts an evaluation of its performance on a regular basis. As the need arises, ad hoc working groups are formed for short periods, drawing on the combined skills of Board and the Advisory group, e.g., a group was formed to assist in the overall planning of our flagship La na Cruite: Harp Day 2025.

- Governance sub-committee
- Audit Finance & Risk sub-committee

Governance sub-committee

Sharon Rollston (Chair), Eithne Benson, Dr Eibhlís Farrell (June 2025), CEO Triona Ní Dhuibhir from June 2025 (In attendance)

Audit Finance & Risk sub-committee

John Crawley, Aileen Kennedy, Frances Tansey, Eithne Benson, CEO Triona Ní Dhuibhir (In attendance from June 2025)

Financial Review

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company had gross assets of €85,707 (2024 - €69,589) and gross liabilities of €66,176 (2024 - €48,945). The net assets of the company have decreased by €(1,113).

Reserves Position and Policy

The company is in the process of developing a reserves policy to build and maintain an adequate level of unrestricted reserves / net assets to support the organisation that will be funded with surplus unrestricted operating funds. Reserves will be accumulated to a level which ensures the company's core activities can continue during a period of unforeseen difficulty, for between three to six months. The level of reserves will be kept under annual review by the board.

There are no uncertainties about the charity's ability to continue as a going concern.

Directors and Secretary

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

Aileen Kennedy
Aibhlín McCrann
Deirdre Ann Ní Ghraibhí
Eithne Benson
Grainne O'Hogan
Sharon Rollston
Frances Tansey
Éimear O'Connor
John Crawley
Tomás MacUileagóid
Eibhlís Mairéad Farrell

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

The secretary who served throughout the financial year was Eithne Benson.

HARP Foundation Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. HARP Foundation Ireland Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Exemptions from Disclosure

There are no omissions from the report. All details relating to the names of the trustees, directors and charity's principal address are included.

Meetings

4 Board meetings - Jan, April, June, 1st Dec 25

3 Advisory Group meetings - Feb, June, Sept -pre Lá na Cruite Dec 25

2 Harp Day working group meetings - March, October 2025

4 Governance sub-committee meetings - Jan, March, June, Nov 25

4 Finance sub-committee meetings - Jan, March, June, Nov 25 Monthly with bookkeeper

AGM - 19th June 2025

CÉHI's mission and work are funded by An Chomhairle Ealaíon, The Arts Council, Dept of Culture Communications and Sport, The Heritage Council, An Chomhairle Oidhreachtá and Creative Ireland, Éire Ildánach on a project-by-project basis.

In 2025, we also benefitted from the support of a number of local authority Arts Offices. Our thanks to our other stakeholders and collaborators: Department of Foreign Affairs, Belfast City Council (Harps Alive|An Chruit Bheo|Harps Leevin) Reclaim the Enlightenment, Cairde na Cruite, The Historical Harp Society of Ireland, the Irish Traditional Music Archive, Scoil Samhraidh Willie Clancy, The Tyrone Guthrie Centre, Music Network, and Music Generation, TU Dublin, the Royal Irish Academy of Music, University of Galway, University College Cork and University of Limerick. We also wish to acknowledge the support of RTÉ lyric fm. None of the events listed below would have happened without the support of our funders.

Our core aim is to develop and promote harping in Ireland and worldwide. We fulfil our brief through our annual gala and regional concerts, annual lecture, annual north-south symposium, harp makers' symposium, journal publications, commissions, podcasts, monthly newsletters, workshops, young harpers' forum and various collaborative project initiatives with festivals, other harpers, musicians and dancers. We also aim to be a support and resource to the harping community and to create as much access to harping as possible across a range of diverse communities.

2025 was another busy year where we had some key organisational changes. Lauren Ní Néill stepped down from her CEO role in January after two years; our thanks to her for her commitment and professionalism during the time she spent with us. Mid-2025 saw the appointment of our new CEO Triona Ní Dhuibhir. She was joined by our programme coordinator, Affraic Brophy with support from the Heritage Council. We had a clear strategic focus on consolidating our resources, building our new team, working with our business development associate to frontload our development agenda and expanding our plans to acquire a building/international harp centre for CÉHI.

We held a number of preliminary advocacy meetings with key stakeholders throughout 2025, including an unexpected meeting with the Minister for Culture, Communications and Sport at Expo Osaka where his department had invited us to perform.

We launched our new strategy Resonance: Bridging Today and Tomorrow and its accompanying business plan Pathway to Resonance in May 2025 and were honoured to have actor, Stephen Rea, speak at the launch. In tandem with our new strategy, we undertook a rebranding exercise which was welcomed by all. We also revamped our website and turned our attention to developing our shop to enhance income generation. We have also focused on developing our social media engagement channels aligned with fresh key messaging.

Apart from the events listed below, CÉHI broke new ground for harping with two major initiatives; we programmed three nights at Electric Picnic in the Croi tent featuring some of our best harpers, which exposed us to audiences of up to 80,000 people and we also performed at the Ploughing Championships, where we were delighted to be stationed in the Government of Ireland tent.

We continued to foster strategic relationships with our partners, Reclaim the Enlightenment, in Northern Ireland around the delivery of Harps Alive|An Chruit Bheo|Harps Leevin with support from Belfast City Council and

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DIRECTORS' ANNUAL REPORT

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Department of Culture, Communications and Sport.

Key events in 2025

1 Harps Alive | An Chruit Bheo | Harps Leevin'

We were particularly happy to receive support once again from Belfast City Council and the Department of Culture Communications and Sport for our cross-border initiative Harps Alive |An Chruit Bheo|Harps Leevin festival which we ran for a fourth year during June/July in Belfast in collaboration with Reclaim the Enlightenment and various other organisations in Ulster.

Harps Alive | An Chruit Bheo | Harps Leevin' assembled harpers from all over Ireland, performing in Belfast in June and in Limerick, Tralee, Dublin, Castlebar, Wexford and Galway during September 2025 to assess Edward Bunting's legacy, showcase the harpers' music, and bring a contemporary spotlight to bear on our efforts to safeguard harping as a living tradition. This was a collaborative project jointly presented by Reclaim the Enlightenment and Cruit Éireann|Harp Ireland. We are responsible for the artistic curation of the overall programme, north and south and presented two concerts in Belfast's Rosemary Street First Presbyterian Church and St George's Church to general acclaim.

Key organisations contributing to programming, project management, financial management, coordination and the provision of venues across the north included: Reclaim the Enlightenment, Cruit Éireann|Harp Ireland, The Linenhall Library, St Joseph's, Sailortown, Shankill Road and other libraries. Hands on Harps events also took place in a number of schools around Belfast. Special thanks also to the National Library of Ireland, Dublin City Libraries, and primary schools north and south who welcomed our harpers for performances.

Representatives from both organisations served as officers on the management committee for the festival. Festival finances were managed and audited with due regard for regulatory requirements of the relevant grant-giving bodies and in the case of CÉHI, the Charities Regulatory Authority and Arts Council of Ireland funding conditions and those of other institutions.

2 Lá na Cruite|Harp Day

This is a milestone in CÉHI's calendar each year. It took place on Saturday and Sunday, October 18th and 19th in person and online all over the world. For the ninth year in a row, Irish harpers extended a warm invitation to harpers everywhere to join with them in celebrating our 1000-year-old Irish harping tradition, which is recognised on UNESCO's List of Intangible Cultural Heritage. Our purpose on Lá na Cruite | Harp Day is to promote the harp in Ireland, and internationally among as many performers and to a diversity of audiences, at a special point in the year.

Working to the theme of Nasc or Connection, almost 100 live and online events took place in a variety of spaces and places, where harpers performed and collaborated in a series of harp-led initiatives partnering with other artists and artforms, and delivering an exciting mix of poetry, song and story-telling with other traditional musicians, as they continue to expand the possibilities of the instrument, creating memorable and engaging musical experiences. Our thanks to all our harpers in Ireland and to harpers worldwide who made it such a memorable day. Our Harpers' Call initiative and interactive map continue to illustrate the increase in harping all over the world, with special thanks to Mary Guinan and Stefano Oderico on Lá na Cruite|Harp Day and over the weekend. Our schools resource pack was expanded with a lovely story-telling insert from actor Áine Moynihan and was circulated to every primary school in the country.

3 Gala Concert

Introduced by Ellen Cranitch, our Gala Concert saw us continuing our efforts to commission new arrangements and music for harp. 2025 featured a performance of our Harps Alive commission from harper Michael Rooney for the all-island harp ensemble, Ceol Ársa na Seanmhaoine, directed by Siofra Ní Dhubhghaill, and Sonóir a specially commissioned work by CÉHI from renowned percussionist and composer Mel Mercier for 2 harps, bassoon and Viola da Gamba. Artists of the highest calibre, duo Cormac De Barra and Anne-Marie O'Farrell and the Lisa Canny band received a standing ovation from a packed house.

4 Harp Makers' Gathering and Annual Symposium

We held two very successful events in the Lark in Balbriggan during 2025, our annual Harp Makers gathering, which is a great opportunity for harp makers to gather to exchange views and expertise and our symposium Nasc which focused on access to harping and the therapeutic elements of harp music.

Our harp makers' gathering was tinged with sadness and fond memories of harp maker, Paddy Cafferky RIP, who had passed away earlier in the year. Laoise Kelly gave a talk on Paddy's life and work and some tunes on her Cafferky Harp, while others recollected their interaction with Paddy's craftsmanship and extraordinary skill.

2025 Events and Activities

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The following is a list of CÉHI activities for 2025.

JANUARY

15th January - Foram na nÓg - Online
22nd January - TradFest 2025 Harping Now, Lauren Ní Néill and The Martin Family, Dublin Castle
24th January - Bilingual Harp Workshop with Úna Ní Fhlannagáin - Tallaght Library, South Dublin
29th-30th January - School Visits with Luke Webb at Féile na Tána, Cooley Peninsula
31st January - Féile na Tána Concert with poet, Moya Cannon, and harpers Aisling Lyons, Séamus Ó Flatharta, Éilis Lavelle, Cormac De Barra & seannós singer Caoimhe Ní Fhlatharta - Carlingford Heritage Centre

FEBRUARY

10th February - Summer Opportunities Applications Open - Online
12th February - Harp Perspectives –Da Mihi Manum (but whose hand was it?) from Scottish scholar Keith Sanger.
22nd February - The Sugar Club Harp Sessions – Harpanno with Aisling Lyons, Dale McKay and Conor Broderick, supported by Lily O'Connor.

MARCH

31st March- Summer Harp Opportunities, Open Call – Online

APRIL

3rd April - Evolving Harps Podcast with Kathleen Loughnane presented and edited by Niamh O'Brien
4/6th April – Tuamgraney Harp Festival – CÉHI Summer Harping grant – Tuamgraney Clare
30th April – A Carolan Hour, public concert with Seamus Ó Flatharta, Éilis Lavelle & Teresa O'Donnell at Expo 2025 Osaka

MAY

1st May – Harpers' Music with three Irish harpers, Pavilion Roof Terrace, Expo 2025 Osaka
2nd May – Geantraí, with three Irish harpers, Ellipse 3, Expo 2025 Osaka
3rd May –Irish trio and Japanese harpers, introduced by Minister O'Donovan, Expo Hall, Osaka
4th May –Irish trio and Japanese harpers, Ellipse 3, Expo 2025, Osaka
10th May – Harps in May with Aisling Ennis, Claire O'Donnell and violinist Anna Cashell at Coolattin House - Wicklow
24th May - The Sugar Club Harp Sessions - Alannah Thornburgh and Gemma Doherty
25th May - NASC Harps for All Symposium – at the Irish Institute of Music and Song, The Lark, Baibriggan
30th May - Evolving Harps Podcast with Máire Ní Chathasaigh edited and presented by Niamh O'Brien - Online

JUNE

9th-13th June Harps Alive|An Chruit Bheo|Harps Leevin Hands on Harp school workshop series, various schools, Belfast
9th June - Harp Perspectives: Valentine Rennie Celebrated Professor of Irish Harp by Mark Doherty
13th June - Harping Fun for All the Family with Sharon Carroll – Shankill Road Library
13th June - Valentine Rennie: Celebrated Professor of Irish Harp – Lecture Mark Doherty First Presbyterian Church
13th June - Harps North Concert with Éilis Lavelle, Colm McGonigle, Rosie Murphy and Lauren Ní Néill – First Presbyterian Church, Rosemary Street.
14th June - Intermediate Harp Workshop with Sharon Carroll – St Joseph's Church, Sailortown
14th June - Advanced Irish Harp Workshop with Michael Rooney – The Duncairn
14th June - Early Irish Harp Workshop with Aoibheann Devlin – Cultúrlann McAdam Ó Fiaich
14th June – Save the Assembly Room Manifestation at the Assembly Rooms, Belfast with harper Lucia McGinnis
14th June - Connecting Harps Concert with Moya Cannon (poet), Aisling Lyons, Michael Rooney, Gráinne Hamby, Gráinne Meyer and Cormac De Barra with Zoe Conway and John McIntyre – St George's Church, Belfast.

JULY

29th June - 4th July - Students with CÉHI grants attend workshops at An Chúirt Chruitireachta
7th - 11th July - Students with CÉHI grants attend harp workshops at Scoil Samhraidh Willie Clancy
15th - 22nd July – Michelle Mulcahy, CÉHI Residency at Tyrone Guthrie Centre, Monaghan
27th July - 3rd August -Grant awarded to Belfast TradFest student.

AUGUST

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1st August - Harps Together at O'Carolan Harp Festival Keadue with Laoise Kelly, Anne-Marie O'Farrell, Cormac De Barra and local Roscommon harpers – St. Ronan's Hall, Keadue
23rd August - Dublin City Fleadh with Cormac de Barra, Luke Webb, Rachael Dooley and Emer Ní Scolaí - Smithfield, Dublin
24th August - Harps for Heritage: Sharing the Tunes with harpers Kathleen Loughnane, Catriona Cannon, Deirdre Granville with Cormac Cannon, Aoife Granville, Seán Ryan and Caitríona Finnegan at – Muckcross Schoolhouse, Killarney
29th - 31st August – 15 acts over three nights at the inaugural Harp Stage at Electric Picnic – Laois.

SEPTEMBER

6th - 14th September - Harps Alive|An Chruit Bheo|Harps Leevin in Limerick, Tralee, Castlebar, Dublin and Wexford
1st - 8th September - Harp Exchange with Niamh O'Brien at schools in Limerick and Tralee
1st - 8th September - Harping Fun with Sharon Carroll at schools in Wexford
1st - 8th September – Hands on Harp with Luke Webb at North Dublin Schools
13th September - Hugh Higgins: A Mayo Harper – Lecture with Laoise Kelly at the National Library of Ireland, Dublin
14th September - Harps Alive|An Chruit Bheo concert with Michael Rooney, Gráinne Meyer, Gráinne Hambly, Cormac de Barra and Aisling Lyons and the Music Generation Harp Collective at the Linenhall Arts Centre, Castlebar.
17th September - The Triad Harp Trio: Fiona Gryson, Rachel Duffy and Siofra Ní Dhubhghaill in the Department of Culture, Communications and Sport marquee at the National Ploughing Championships - Offaly
20th September - The Sugar Club Harp Sessions with Una Monaghan, Éanna Monaghan & Paddy Glackin – Dublin
25th September - Harp Perspectives, Satirising harpers, 16-17c. Ireland by Deirdre Nic Chárthaigh
25th September - Irish Harping: Legacy and Living Traditions featuring keynote speaker, Dr Ann Buckley, and in collaboration with the International Council for Traditions of Music and Dance (ICTMD) Ireland and University of Galway
25th September - Harps in Castles with Kathleen Loughnane, Catriona Cannon, Cormac Cannon and poet Máirín Ní Dhonnchadha at Claregalway Castle, Galway
27th September - Celebrating the Early Harp with Maria Cleary and Tara Viscardi – Saint Mary's Cathedral, Limerick.

OCTOBER

11th October – Amhráin, Cláirseach agus Dánta with Eibhlís Ní Ríordáin, Greystones Library
14th October – Lá na Cruite|Harp Day Harpers in the Honan concert, with Aisling Urwin, Oisín Morrison and Tommie Cunniffe, UCC, Cork
14th October – Luke Webb, Jennifer Leahy and Cormac De Barra with CÉHI CEO Triona Ní Dhuibhir on Ireland AM, broadcast nationwide
15th October - 15th November – Éilís Lavelle, CÉHI Residency at Centre Culturel Irlandais, Paris
18th October - Lá na Cruite|Harp Day 2025 - events worldwide, Harpers' Call, School Resource Pack
18th October - Lá na Cruite|Harp Day concert with Síle Denvir and Barry Kerr – glór, Ennis
18th October - Lá na Cruite|Harp Day concert with a new commission by Michael Rooney and June McCormack, Music Generation Louth Harp Ensemble and Rachael Dooley, Oriel Centre, Dundalk
18th October - Lá na Cruite|Harp Day concert at the Ed Reavy Traditional Music Festival supported by harpers Lauren Ní Néil, Colm McGonigle, Sabina McCague, Music Generation Cavan/Monaghan Harp Ensemble, Townhall Arts Centre, Cavan
19th October - Lá na Cruite|Harp Day concert New Connections with Fianna Ní Chonaill, Gráinne Fitzgibbon and Nora Casey, Friars Gate Arts Centre, Limerick
22nd October - Sophie Ní Riain harp performance - Ballyroan Library.

NOVEMBER

6th November - Creative Café, dlr Social Prescribing Programme for Health and Wellbeing with Cormac De Barra at dlr Lexicon Library, Dun Laoghaire
15th November - The Sugar Club Harp Sessions with Catriona McKay and Chris Stout, Dublin
16th November - Harp Makers' Gathering – Irish Institute of Music & Song, The Lark, Balbriggan
30th November – Gala Concert with Anáil Ársa na Seanmhaoine by Michael Rooney for the All-island Harp Ensemble directed by Siofra Ní Dhubhghaill and Sonóir: our Arts Council funded commission by Mel Mercier for harps, Alannah Thornburgh and Niamh O'Brien, Sinéad Frost (bassoon) and Malachy Robinson (Viola da Gamba), supported by duo Cormac De Barra and Anne-Marie O'Farrell, the Harp Ireland ensemble and the Lisa Canny band, Whyte Recital Hall, RIAM.

DECEMBER

4th - 15th December – Harp workshops with Una Ní Fhlannagáin and Séamus Ó'Flatharta in Galway City schools
5th December - Una Ní Fhlannagáin welcomes Uachtarán na hÉireann, Catherine Connolly with harp music to An Taidhbhearc for the opening of An Fathach Leighleasach
18th-20th December - Harps in Libraries with Kathleen Loughnane - Galway City Libraries

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Harp Ireland Social Media Statistics to end 2025

We have shown a steady increase of activity on our social media platforms. Harp Ireland's YouTube channel (www.youtube.com/c/HarpIreland/) has had over 589,137, views since July 2020. We now have 4,380 subscribers to our channel from 21 different countries around the world.

Our most popular video is still Séamus Ó Flatharta at Ballintubber Abbey with 182,539 views to date.

Séamus & Caoimhe Uí Fhlatharta | Molly na gCuach Ní Chuilleanáin - March 2025 - 7,600 views
Harpers Call 2025 – 4 videos - October 2025 - 3,802 views
Maeve Gilchrist and The Harp Ireland Ensemble – Four Hundred Fingers - April 2025 - 3,111 views
Lisa Canny Reels/Siúl a Rúin - February 2026 - 939 views
Harping Memories 2025 - January 2026 - 580 views
Harp Ireland Ensemble – Anáil Ársa na Seanmhaoine - March 2026 - 533 views

Harp Ireland Social Media platforms

YouTube gender breakdown shows 65% of our YouTube audience are male and 35% are women.

Meta (Facebook)

We have 5,969 Facebook Followers in 52 countries (increased from 5,470 last year)
28% are Men, 72% are women.

Total views of our Facebook content in 2025: 750,000 (133% increase from 322,444 last year)

Top performing Facebook posts:

"Ireland's National Emblem? The harp." We love Ireland Harp Day post 16.03.2025 – 190,772 views, 6,023 likes and reactions, 196 comments, 434 link clicks and 614 shares.

"Just Dropped: New Evolving Harps Episode! Today we spotlight the iconic Máire Ní Chathasaigh" 20,841 views, 141 likes and reactions, 0 comments, 194 link clicks, 95 shares

"A beautiful poem for Lá na Cruite|Harp Day 2025 by 15-year-old harper Rebecca Casey." 19,436 views, 230 likes and reactions, n/a link clicks, 22 comments, 61 shares

"Fleadh Cheoil na hÉireann is here! Cruit Éireann|Harp Ireland celebrates" 03.08.2025 18,653 views, 352 likes and reactions, 5 comments, 4 link clicks, 22 shares

"Harp Ireland warmly welcomes the inclusion of a new income tax relief for those who manufacture, maintain, or repair Irish harps and uilleann pipes" 09.10.2025 14,940 views, 208 likes and reactions, 6 comments, n/a link clicks, 28 shares.

Instagram:

Our Instagram account @harpirl has 3,261 followers (increased from 2711 in 2024)
29% are Men, 71% are women.

Instagram: 391,000 views of content 1st January - December 31st, 2025

Top performing posts:

"Today, 18 October is Lá na Cruite|Harp Day" 18.10.2025 @ireland.ie post - 29,202 views, 447 likes and reactions, 2 comments, 103 shares.

"A magical week of Harps at the Ireland Pavilion" 13.05.2025, @irlandatexpo post - 28,414 views, 270 likes, 5 comments, 7 shares.

"Sonóir – Harp Ireland's Annual Gala Concert Join us for Sonóir" 23,032 views, 48 likes, 0 comments, 7 shares.

Harp Ireland Newsletter

We publish a Harp Ireland Newsletter on Mailchimp every 4/6 weeks with news items and information on our upcoming events. We now have 1135 subscribers (increased from 887 in 2024) with an average viewing rate of 37% (up from 30% in 2024) of our newsletters.

Harp Perspectives Online Journal

We continue to publish our online journal 'Harp Perspectives'. We have published 33 online editions at www.harpireland.ie/resources-online-journal/. There were 445 engagements and 21060 impressions in 2025.

Evolving Harps Podcasts

In 2025 we continued our Evolving Harps Podcast series with harper Niamh O'Brien interviewing experienced harpers. 8 podcasts have been published to date with Brídín, Donnchadh Mac Aodha, Siobhán Brady, Lisa Canny,

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Séamus Ó Flatharta, Aisling Lyons, Kathleen Loughnane and Máire Ní Chathasaigh. There have been 1114 downloads to date.

The Auditors

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

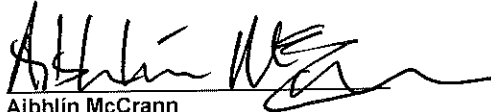
Statement on Relevant Audit Information

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 26 Herbert Place, Dublin 2, D02 A098.

Approved by the Board of Directors on 17 June 2026 and signed on its behalf by:



Aibhlin McCrann
Director



Eithne Benson
Director

HARP Foundation Ireland Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

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

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

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

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


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


In so far as the directors are aware:

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

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

Approved by the Board of Directors on 17 June 2026 and signed on its behalf by:


Aibhlín McCrann
Director


Eithne Benson
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of HARP Foundation Ireland Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of HARP Foundation Ireland Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of HARP Foundation Ireland Company Limited by Guarantee

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 12, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

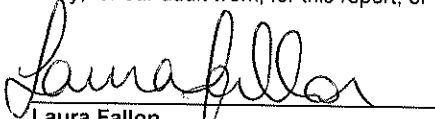
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at:
www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

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

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



Laura Fallon

for and on behalf of

GSW FAULKNER ORR (AUDIT & ASSURANCE) LIMITED

Chartered Accountants and Statutory Auditors

Second Floor

One Stephen Street Upper

Dublin 8

17th June 2026

HARP Foundation Ireland Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	5.1	28	-	28	94	-	94
Charitable activities							
- Grants from governments and other co-funders	5.2	276,207	13,300	289,507	164,150	90,443	254,593
Other trading activities	5.3	11,810	-	11,810	18,210	-	18,210
Other income	5.4	16,356	1,276	17,632	1,447	1,742	3,189
Total income		304,401	14,576	318,977	183,901	92,185	276,086
Expenditure							
Charitable activities	6.1	303,021	17,069	320,090	226,554	85,809	312,363
Net income/(expenditure)		1,380	(2,493)	(1,113)	(42,653)	6,376	(36,277)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		1,380	(2,493)	(1,113)	(42,653)	6,376	(36,277)
Reconciliation of funds:							
Total funds beginning of the year	19	14,268	6,376	20,644	56,921	-	56,921
Total funds at the end of the year		15,648	3,883	19,531	14,268	6,376	20,644

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

Approved by the Board of Directors on 17 June 2026 and signed on its behalf by:



Aibhlín McCrann
Director



Eithne Benson
Director

HARP Foundation Ireland Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	11	511	1,787
Tangible assets	12	8,715	1,033
		<u>9,226</u>	<u>2,820</u>
Current Assets			
Debtors	13	6,381	1,147
Cash at bank and in hand	14	70,100	65,622
		<u>76,481</u>	<u>66,769</u>
Creditors: Amounts falling due within one year	15	(65,665)	(47,158)
Net Current Assets		<u>10,816</u>	<u>19,611</u>
Total Assets less Current Liabilities		<u>20,042</u>	<u>22,431</u>
Grants receivable	16	(511)	(1,787)
Total Net Assets		<u>19,531</u>	<u>20,644</u>
Funds			
Restricted funds		3,883	6,376
General fund (unrestricted)		15,648	14,268
Total funds	19	<u>19,531</u>	<u>20,644</u>

Approved by the Board of Directors on 17 June 2026 and signed on its behalf by:



Aibhlin McCrann
Director



Eithne Benson
Director

HARP Foundation Ireland Company Limited by Guarantee**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		(1,113)	(36,277)
Adjustments for:			
Depreciation		3,594	1,594
Amortisation of capital grants received		(1,276)	(1,276)
		<u>1,205</u>	<u>(35,959)</u>
Movements in working capital:			
Movement in debtors		(5,234)	53,467
Movement in creditors		18,507	(16,510)
		<u>14,478</u>	<u>998</u>
Cash generated from operations			
		<u>14,478</u>	<u>998</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(10,000)	-
		<u>(10,000)</u>	<u>-</u>
Net increase in cash and cash equivalents		<u>4,478</u>	<u>998</u>
Cash and cash equivalents at the beginning of the year		<u>65,622</u>	<u>64,624</u>
Cash and cash equivalents at the end of the year	14	<u><u>70,100</u></u>	<u><u>65,622</u></u>

HARP Foundation Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

HARP Foundation Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is 26 Herbert Place, Dublin 2, D02 A098 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent

HARP Foundation Ireland Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

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

Harp Equipment	20% Straight line
Computer Equipment	20% Straight line

Debtors

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

Creditors

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

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

The company has received charitable exemption from the Revenue Commissioners. Accordingly no taxation charge has been included in the financial statements. The company's charitable number is CHY22367.

In line with the stipulations of DPER Circular 13/2014, the charity has obtained and maintained a valid Tax Clearance Certificate for the financial year ended 31 December 2025. This certificate confirms that the charity is compliant with all tax obligations at the time of issuance.

Website Cost

Website Cost costs are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 8 years.

HARP Foundation Ireland Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. GOING CONCERN

The board have prepared the financial statements on the going concern basis. In concluding on the appropriateness of preparing the financial statements on a going concern basis, the board has considered the company's ability to secure current and future funding from third parties. The board will curtail costs in line with funding received at all times.

Arts Council funding has been secured for 2026 and the board are confident that further funding can be secured from other sources.

Taking account of all facts as outlined above, the directors consider it appropriate that the financial statements be prepared on a going concern basis.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Donations and legacies	28	-	28	94

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Grants from governments and other co-funders:				
Arts Council	162,500	13,300	175,800	145,200
Department of Culture, Communications and Sport	19,500	-	19,500	17,500
Department of Foreign Affairs	1,000	-	1,000	1,000
Other Grants	13,250	-	13,250	38,893
Heritage Council	50,000	-	50,000	50,000
Culture Ireland / Dept. of Culture, Communications and Sport	29,957	-	29,957	-
Arts Council - Commission Award	-	-	-	2,000
	<u>276,207</u>	<u>13,300</u>	<u>289,507</u>	<u>254,593</u>

5.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Other trading activities	11,810	-	11,810	18,210

5.4 OTHER INCOME

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Other income	16,356	1,276	17,632	3,189

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Expenditure on charitable activities	217,367	-	102,723	320,090	312,363

HARP Foundation Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6.2 SUPPORT COSTS	Charitable Activities €	2025 €	2024 €
Audit fees	2,768	2,768	1,866
General Office	57,021	57,021	35,986
Payroll	26,022	26,022	38,403
Finance	486	486	602
Project Support/Web Design & Maintenance	12,155	12,155	11,607
Accountancy	4,271	4,271	3,817
	<u>102,723</u>	<u>102,723</u>	<u>92,281</u>
7. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2025 €	2024 €
Audit fees	Governance	2,768	1,866
General Office	Usage	57,021	35,986
Payroll	Usage	26,022	38,403
Finance	Usage	486	602
Project Support/Web Design & Maintenance	Usage	12,155	11,607
Accountancy	Governance	4,271	3,817
		<u>102,723</u>	<u>92,281</u>
8. NET INCOME		2025 €	2024 €
Net Income is stated after charging/(crediting):			
Depreciation of intangible assets		1,276	1,276
Depreciation of tangible assets		2,318	318
Auditor's remuneration:			
- audit services		2,768	1,866
Amortisation of grants receivable		<u>(1,276)</u>	<u>(1,276)</u>
9. EMPLOYEES AND REMUNERATION			
Number of employees			
The average number of persons employed (including executive directors) during the financial year was as follows:			
		2025 Number	2024 Number
CEO		<u>1</u>	<u>1</u>
The staff costs comprise:			
		2025 €	2024 €
Wages and salaries		44,792	65,000
Social security costs		5,011	7,199
Pension costs		2,240	4,063
		<u>52,043</u>	<u>76,262</u>

HARP Foundation Ireland Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. SALARY BANDS

There are no employees who received employee benefits excluding employer pension costs of more than €50,000 for the reporting period.

11. INTANGIBLE FIXED ASSETS

	Website Cost
	€
Cost	
At 31 December 2025	10,211
Provision for diminution in value	
At 1 January 2025	8,424
Charge for financial year	1,276
At 31 December 2025	9,700
Net book value	
At 31 December 2025	511
At 31 December 2024	1,787

12. TANGIBLE FIXED ASSETS

	Harp Equipment	Computer Equipment	Total
	€	€	€
Cost			
At 1 January 2025	-	1,590	1,590
Additions	10,000	-	10,000
At 31 December 2025	10,000	1,590	11,590
Depreciation			
At 1 January 2025	-	557	557
Charge for the financial year	2,000	318	2,318
At 31 December 2025	2,000	875	2,875
Net book value			
At 31 December 2025	8,000	715	8,715
At 31 December 2024	-	1,033	1,033

13. DEBTORS

	2025	2024
	€	€
Prepayments	2,844	697
Accrued Income	3,537	450
	6,381	1,147

14. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	70,100	65,622

HARP Foundation Ireland Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

15. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Trade creditors	1,387	525
Taxation and social security costs	1,748	2,030
Other creditors	21	-
Accruals	11,534	4,003
Deferred Income	50,975	40,600
	<u>65,665</u>	<u>47,158</u>
16. GRANTS RECEIVABLE	2025	2024
	€	€
Capital grants received and receivable		
At 1 January 2025	10,211	10,211
Amortisation		
At 1 January 2025	(8,424)	(7,148)
Amortised in financial year	(1,276)	(1,276)
	<u>(9,700)</u>	<u>(8,424)</u>
At 31 December 2025		
Net book value		
At 31 December 2025	<u>511</u>	<u>1,787</u>
At 1 January 2025	<u>1,787</u>	<u>3,063</u>
17. STATE FUNDING		
Government Department and Agency	The Arts Council	
Grant Programme	Strategic Funding	
Grant Term	2025	
Total Grant	€162,500	
Reflected in income	€162,500	
Fund deferred or due at financial year end	€0	
Capital Grant	No	
Restriction on use	No	
Government Department and Agency	The Arts Council	
Grant Programme	Strategic Funding	
Grant Term	2026	
Total Grant	€172,500	
Unrestricted Amount	€162,500	
Restricted Amount	€10,000	
Reflected in income	€0	
Fund deferred at financial year end	€40,625	
Capital Grant	No	
Restriction on use	Partially	
Government Department and Agency	The Heritage Council	
Grant Programme	Capacity Building Plan 2025	
Grant Term	2025	
Total Grant	€50,000	
Reflected in income	€50,000	
Fund deferred or due at financial year end	€0	
Capital Grant	No	
Restriction on use	No	

HARP Foundation Ireland Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Government Department and Agency	Department of Foreign Affairs
Grant Programme	St Patrick's Day
Grant Term	2025
Total Grant	€1,000
Reflected in income	€1,000
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on use	No
Government Department and Agency	Department of Culture, Communications and Sport
Grant Programme	Cooperation with Northern Ireland Funding Scheme
Grant Term	2025
Total Grant	€15,000
Reflected in income	€15,000
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on use	No
Government Department and Agency	Department of Culture, Communications and Sport
Grant Programme	National Ploughing Championships 2025
Grant Term	2025
Total Grant	€2,500
Reflected in income	€2,500
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on use	No
Government Department and Agency	Department of Culture, Communications and Sport
Grant Programme	Intangible Cultural Heritage
Grant Term	2025
Total Grant	€2,000
Reflected in income	€2,000
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on use	No
Government Department and Agency	Culture Ireland / Dept. of Culture, Communications and Sport
Grant Programme	Osaka Expo
Grant Term	2025
Total Grant	€29,957
Reflected in income	€29,957
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on use	No
Government Department and Agency	The Arts Council
Grant Programme	Strategic Funding - Touring
Grant Term	2025
Total Grant	€13,300
Reflected in income	€13,300
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on use	Yes

HARP Foundation Ireland Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

18. RESERVES

	2025 €	2024 €
At the beginning of the year	20,644	56,921
Deficit for the financial year	(1,113)	(36,277)
At the end of the year	<u>19,531</u>	<u>20,644</u>

19. FUNDS

19.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	56,921	-	56,921
Movement during the financial year	(42,653)	6,376	(36,277)
At 31 December 2024	14,268	6,376	20,644
Movement during the financial year	1,380	(2,493)	(1,113)
At 31 December 2025	<u>15,648</u>	<u>3,883</u>	<u>19,531</u>

19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restricted funds					
Restricted	6,376	14,576	17,069	-	3,883
Unrestricted funds					
Unrestricted General	14,268	304,401	303,021	-	15,648
Total funds	<u>20,644</u>	<u>318,977</u>	<u>320,090</u>	<u>-</u>	<u>19,531</u>

20. STATUS

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

The liability of the members is limited.

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

21. RELATED PARTY TRANSACTIONS

Aibhlín McCrann, a director of Harp Foundation Ireland Company Limited by Guarantee, is also a director of Communiqué International Limited.

Communiqué International Limited incurred expenditure on behalf of Harp Foundation Ireland Company Limited by Guarantee to the sum of €5,477 during the year ended 31 December 2025 (2024: €835)

Harp Foundation Ireland Company Limited by Guarantee made payments of €5,477 to Communiqué International Limited as reimbursement in relation to costs incurred by Communiqué International Limited during the year ended 31 December 2025 (2024: €18,592)

There is a balance of €0 owed to Communiqué International Limited as at 31 December 2025 (2024: €0)

HARP Foundation Ireland Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

22. POST-BALANCE SHEET EVENTS

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

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
17-6-26