Company Number: 508465

Kids Own Publishing Partnership CLG

Annual Report and Financial Statements

for the financial year ended 31 December 2025

Mulhern Leonard & Associates
Chartered Accountants and Statutory Audit Firm
Mail Coach House
15/16 Mail Coach Road
Sligo

Kids Own Publishing Partnership CLG
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Kids Own Publishing Partnership CLG
DIRECTORS AND OTHER INFORMATION

Directors	Michael Kirby Naomi Feely Liz Coman (Resigned 30 April 2025) Thomas Flavin Sinead Maguire (Appointed 8 April 2025, Resigned 12 May 2026)
Company Secretary	Emma Kavanagh (Appointed 18 February 2025) Ciara Gallagher (Resigned 18 February 2025)
Company Number	508465
Charity Number	20082109
Registered Office	40 Wolfe Tone Street Sligo
Business Address	40 Wolfe Tone Street Sligo
Auditors	Mulhern Leonard & Associates Chartered Accountants and Statutory Audit Firm Mail Coach House 15/16 Mail Coach Road Sligo
Bankers	AIB Stephen St Sligo AIB St Helens 1 Undershaft London United Kingdom

Kids Own Publishing Partnership CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2025

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

Principal Activity and Review of the Business
The principal activity of the company is the production and promotion of publishing by and with children for distribution to a wider audience. The company is primarily focused on supporting the engagement that occurs between artists and children and in developing a way of working with children and young people that develops their own individual creative expression through the creative process.

The company is a charity and is regulated by the Charities Regulator.

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

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

Financial Results
The surplus for the financial year after providing for depreciation amounted to €15,575 (2024 - €3,534).

At the end of the financial year, the company has assets of €233,607 (2024 - €339,032) and liabilities of €174,355 (2024 - €295,355). The net assets of the company have increased by €15,575.

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

Michael Kirby
Naomi Feely
Liz Coman (Resigned 30 April 2025)
Thomas Flavin
Sinead Maguire (Appointed 8 April 2025, Resigned 12 May 2026)

The secretaries who served during the financial year were:

Emma Kavanagh (Appointed 18 February 2025)
Ciara Gallagher (Resigned 18 February 2025)

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

Future Developments
The company plans to continue its present activities and current trading levels. There are medium-term and long-term plans for future projects and, although funding for these is not yet secured, possible funding streams have been identified for many of them.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

Auditors
The auditors, Mulhern Leonard & Associates, (Chartered Accountants), continue in office in accordance with 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.

Kids Own Publishing Partnership CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2025

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 40 Wolfe Tone Street, Sligo.

Signed on behalf of the board

Naomi Feely
Director

10 August 2026

Thomas Flavin
Director

10 August 2026

Kids Own Publishing Partnership CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

Signed on behalf of the board

Naomi Feely
Director

10 August 2026

Thomas Flavin
Director

10 August 2026

INDEPENDENT AUDITOR'S REPORT
to the Members of Kids Own Publishing Partnership CLG

Report on the audit of the financial statements

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

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Kids Own Publishing Partnership CLG

Matters on which we are required to report by exception
Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

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

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the company's 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 Irish Auditing and Accounting Supervisory Authority's (IAASA's) website at:https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/ 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 any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Sean Mulhern FCA
for and on behalf of
MULHERN LEONARD & ASSOCIATES
Chartered Accountants and Statutory Audit Firm
Mail Coach House
15/16 Mail Coach Road
Sligo

10 August 2026

Kids Own Publishing Partnership CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income		**500,966**	458,493
Expenditure		**(485,440)**	(455,004)
Surplus before interest		**15,526**	3,489
Interest receivable and similar income		**49**	45
Surplus for the financial year		**15,575**	3,534
Total comprehensive income		**15,575**	3,534

Approved by the board on 10 August 2026 and signed on its behalf by:

Naomi Feely
Director

Thomas Flavin
Director

Kids Own Publishing Partnership CLG
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	**3,192**	**2,511**
Current Assets			
Debtors	8	**20,451**	18,793
Cash and cash equivalents		**209,964**	317,729
		230,415	336,522
Creditors: amounts falling due within one year	10	**(174,189)**	(295,022)
Net Current Assets		**56,226**	41,500
Total Assets less Current Liabilities		**59,418**	44,011
amounts falling due after more than one year	11	**(166)**	(333)
Net Assets		**59,252**	43,678
Reserves			
Capital reserves and funds	14	**23,772**	23,772
Income and expenditure account		**35,480**	19,906
Equity attributable to owners of the company		**59,252**	43,678

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

Approved by the board on 10 August 2026 and signed on its behalf by:

Naomi Feely
Director

Thomas Flavin
Director

Kids Own Publishing Partnership CLG
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2024	19,371	20,772	40,143
Surplus for the financial year	3,534	-	3,534
Other movements in equity attributable to owners	(3,000)	3,000	-
At 31 December 2024	19,905	23,772	43,677
Surplus for the financial year	15,575	-	15,575
At 31 December 2025	**35,480**	**23,772**	**59,252**

Kids Own Publishing Partnership CLG

CASH FLOW STATEMENT

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		**15,575**	3,534
Adjustments for:			
Interest receivable and similar income		**(49)**	(45)
Depreciation		**2,224**	2,122
Amortisation of government grants		**(167)**	(167)
		17,583	5,444
Movements in working capital:			
Movement in debtors		**(1,658)**	(6,580)
Movement in creditors		**(120,934)**	79,856
Cash (used in)/generated from operations		**(105,009)**	78,720
Cash flows from investing activities			
Interest received		**49**	45
Payments to acquire tangible assets		**(2,906)**	(3,766)
Net cash used in investment activities		**(2,857)**	(3,721)
Cash flows from financing activities			
Government grants		**-**	500
Net (decrease)/increase in cash and cash equivalents		**(107,866)**	75,499
Cash and cash equivalents at beginning of financial year		**316,419**	240,920
Cash and cash equivalents at end of financial year	**9**	**208,553**	316,419

1. General Information

Kids Own Publishing Partnership CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 508465. The registered office of the company is 40 Wolfe Tone Street, Sligo. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

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

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

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

Income
Turnover comprises of the total value of grant funding from the various bodies and other income received in respect of the accounting year.

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

Plant and machinery	-	33.3% Straight line
Fixtures, fittings and equipment	-	33.3% Straight line

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

Trade and other debtors
Trade and other debtors are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors
Trade and other creditors are stated at cost.

Taxation
The company is exempt from Corporation Tax on income under Section 207 of the Taxes Consolidation Act 1997.

Government grants
Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

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

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting assumptions below to be its significant accounting judgements:

Going Concern
The directors consider it appropriate to prepare the accounts on a going concern basis.

Funding from the Arts in Education Portal and all related activities are secure until 2026. The company is in a stable position financially for 2025. The majority of grant funding required to carry out the activities of the organisation have been guaranteed for 2026. Other grant funding has not yet been guaranteed for 2026. Grant funding has to be applied on a project by project basis, the directors and management have the expertise in fundraising and have kept the company solvent through this model and maintained reserves. The company has sufficient reserves to continue in existence for the foreseeable future and will continue to adopt the going concern basis of accounting in preparing the financial statements.

Impairment of Debtors
The company has trade debtors amounting to €6,425 at 31 December 2025 (€14,425 at 31 December 2024). The directors are of the view that an adequate allowance has been made to reflect the possibility of debtors not being recovered in full.

4. Provisions Available for Audits of Small Entities

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

5. Operating surplus

	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	**2,224**	2,122
Deficit/(surplus) on foreign currencies	**97**	(153)
Amortisation of Government grants	**(167)**	(167)

6. Employees

The average monthly number of employees, including the creative director, during the financial year was 6, (2024 - 6).

	2025	2024
	Number	Number
Manager	**1**	1
Project Workers	**5**	5
	6	6

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025	91,549	28,904	120,453
Additions	2,906	-	2,906
At 31 December 2025	94,455	28,904	123,359
Depreciation			
At 1 January 2025	89,752	28,191	117,943
Charge for the financial year	1,867	357	2,224
At 31 December 2025	91,619	28,548	120,167
Net book value			
At 31 December 2025	**2,836**	**356**	**3,192**
At 31 December 2024	1,797	713	2,510

8. Debtors

	2025	2024
	€	€
Trade debtors	**6,425**	14,425
Other debtors	**780**	750
Prepayments	**2,170**	2,262
Accrued income	**11,076**	1,356
	20,451	18,793

9. Cash and cash equivalents

	2025	2024
	€	€
Cash and bank balances	**176,319**	287,668
Bank overdrafts	**(1,411)**	(1,310)
Cash equivalents	**33,645**	30,061
	208,553	316,419

10. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	**1,411**	1,310
Trade creditors	**11,398**	13,578
Taxation	**10,967**	7,337
Other creditors	**375**	10,975
Accruals	**18,098**	11,018
Deferred Income	**131,940**	250,804
	174,189	295,022

The deferred income relates to revenue grants not spent during the year of €131,940 (2024- €250,804).

11. Creditors
Amounts falling due after more than one year

	2025	2024
	€	€
Government grants	**166**	333

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. State Funding

Agency	**Arts Council**
Government Department	Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs
Grant Programme	Strategic Funding
Purpose of the Grant	Strategic funding for core costs and defined activities
Term	12 months
Deferred Grant 1st January 2025	€37,500
Amount of grant awarded in 2025	€150,000
Cash received in period	€150,000
Recognised as income in 2025	€150,000
Deferred Grant 31st December 2025	€37,500
Restriction on use	Unrestricted

Agency	**Arts Council**
Government Department	The Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs
Grant Programme	Early Years Pilot
Purpose of the Grant	Support for Arts and early learning
Term	12 months
Deferred Grant 1st January 2025	€19,656
Amount of grant awarded in 2025	€33,850
Cash received in period	€27,080
Recognised as income in 2025	€21,786
Deferred Grant 31st December 2025	€24,950
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Arts Council**
Government Department	Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs
Grant Programme	Capacity Building Scheme
Purpose of Grant	Capacity Building
Term	12 months
Accrued Grant 1st January 2025	€98
Amount of grant awarded in 2025	Nil
Cash received in period	€4,000
Recognised as income in 2025	€3,902
Accrued Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Agency	**PDST Technology in Education**
Government Department	Department of Education and Skills
Grant Programme	N/A
Purpose of Grant	Commissioned content for AiE Portal (24/25)
Term	12 months
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€32,100
Cash received in period	€32,100
Recognised as income in 2025	€27,173
Deferred Grant 31st December 2025	€4,927
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**PEACEPLUS, a programme managed by the Special EU Programmes Body (SEUPB)**
Government Department	European Funding
Grant Programme	COLOUR Programme
Purpose of the Grant	COLOUR Programme
Term	Once off funding
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€485,371
Cash received in period	Nil
Recognised as income in 2025	€11,076
Accrued Grant 31st December 2025	€11,076
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**PDST Technology in Education**
Government Department	Department of Education and Skills
Purpose of the Grant	Delivery of Portal National Day (Conference)
Term	12 months
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€38,515
Cash received in period	€38,515
Recognised as income in 2025	€36,526
Deferred Grant 31st December 2025	€1,989
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**PDST Technology in Education**
Government Department	Department of Education and Skills
Purpose of the Grant	Commission content of AIE Portal
Term	12 months
Deferred Grant 1st January 2025	€2,974
Amount of grant awarded 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€2,674
Deferred Grant 31st December 2025	€300
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**PDST Technology in Education**
Government Department	Department of Education and Skills
Grant Programme	Portal Management Tender
Purpose of the Grant	Ongoing management of AIE Portal
Term	3 year fund
Deferred Grant 1st January 2025	Nil
Amount of grant awarded 2025	€33,000
Cash received in period	€33,000
Recognised as income in 2025	€28,248
Deferred Grant 31st December 2025	€4,752
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Agency	**Community Foundation Ireland**
Grant Programme	Toy Show Appeal Funding
Purpose of Grant	Creative arts programme for children who have experienced having a parent in prison
Term	Once off
Deferred Grant 1st January 2025	€8,341
Amount of Grant Awarded 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€8,341
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Creative Ireland**
Government Department	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
Grant Programme	Creative Sligo
Purpose of Grant	Cranmore Project
Term	Once Off
Deferred grant 1st January 2025	€126
Amount of grant awarded 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€126
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Agency	**Ombudsman for Children**
Purpose of the grant	Collaborative book project on children's rights and the Office of the Ombudsman
Term	Once off funding
Deferred Grant 1st January 2025	€14,119
Amount of grant awarded 2025	Nil
Cash received in period	€17,555
Recognised as income in 2025	€31,674
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Dublin City Council**
Government Department	Department of Housing Planning and Local Government
Grant Programme	Community Grant Award 2024
Purpose of the grant	Collaborative book project with Aoibhneas Domestic Abuse Refugee
Term	Once off funding
Deferred Grant 1st January 2025	€17,000
Amount of grant awarded 2025	€1,888
Cash received in period	€1,888
Recognised as income in 2025	€16,209
Deferred Grant 31st December 2025	€2,679
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**St Stephens Green Trust Ltd**
Grant Programme	Family Matters Grant Programme
Purpose of the Grant	Resource to accompany IPRT book
Term	Once off funding
Deferred Grant 1st January 2025	€7,000
Amount of grant awarded 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	Nil
Deferred Grant 31st December 2025	€7,000
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**Community Foundation Ireland**
Grant Programme	Toy Show Appeal Funding
Purpose of the Grant	Project with early years Traveller children and families
Term	Once off funding
Deferred Grant 1st January 2025	€14,918
Amount of grant awarded in 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€14,918
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Tralee Education Centre**
Government Department	Department of Education and Skills
Grant Programme	Collaborative documentation initiative
Purpose for grant	Tralee Documentation Shared Island
Term	Once off funding
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€2,470
Cash received in period	€2,470
Recognised as income in 2025	€2,470
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Agency	**HSE and National Lottery**
Government Department	Department of Health
Grant Programme	HSE National Lottery Grant Scheme
Purpose of the Grant	Artist residency with St Josephs School Sligo
Term	Once off
Deferred Grant 1st January 2025	€1,537
Amount of grant awarded 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€1,537
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Tralee Education Centre**
Government Department	Department of Education and Skills
Purpose of the Grant	Collaboration and Documentation projects
Term	Once off funding
Deferred Grant 1st January 2025	€44,036
Amount of grant awarded in 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€23,324
Deferred Grant 31st December 2025	€20,711
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**Special Commission**
Commission Programme	Scoil Iosa Book Project
Purpose of the Commission	Support school publication
Term	Once off funding
Deferred Commission 1st January 2025	€5,058
Amount of Commission awarded 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€5,058
Deferred Commission 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**Community Foundation Ireland**
Grant Programme	Toy Show Appeal Funding
Purpose of the Grant	Collaborative book project with St Josephs Special Education School Sligo
Term	Once off funding
Deferred Grant 1st January 2025	€17,366
Amount of grant awarded in 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€15,118
Deferred Grant 31st December 2025	€2,248
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Katharine Howard Foundation**
Grant Programme	Children's Promise Fund
Purpose of Grant	Early Years Traveller Community Research
Term	Once off funding
Deferred Grant 1st January 2025	€14,910
Amount of grant awarded in 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€7,764
Deferred Grant 31st December 2025	€7,146
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**TUS Athlone Access Office**
Purpose of Grant	Collaborative book project with Whidden Network students
Term	Once off funding
Deferred Grant 1st January 2025	€3,325
Amount of Grant awarded in 2025	€6,275
Cash received in period	€6,275
Recognised as income in 2025	€3,301
Deferred Grant 31st December 2025	€6,299
Restriction of use	Restricted to activities outlined in commission application/ project proposal
Agency	**Roscommon County Council**
Government Department	Department of Housing Planning and Local Government
Grant Programme	TADA
Purpose of Grant	TADA
Term	Once off funding
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€2,000
Cash received in period	€2,000
Recognised as income in 2025	€2,000
Deferred Grant 31st December 2025	Nil
Restriction of Use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Riverbank Arts Centre**
Grant Programme	TADA & Workshop
Purpose of Grant	TADA
Term	Once off funding
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€1,281
Cash received in period	€1,281
Recognised as income in 2025	€1,281
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**National Lottery Funding**
Grant Programme	Category Award
Purpose of Grant	Good causes award
Term	Once off
Deferred Grant 1st January 2025	€9,955
Amount of grant awarded in 2025	€1,000
Cash received in period	€1,000
Recognised as income in 2025	€10,955
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**The Ireland Funds America - Heart of the Community Fund 2025**
Grant Programme	Heart of the Community Fund 2025 - Round 2
Purpose of Grant	Youth Advisory Group
Term	Once off
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€5,000
Cash received in period	€5,000
Recognised as income in 2025	Nil
Deferred Grant 31st December 2025	€5,000
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Ecclesiastical Movement for Good**
Grant Programme	Movement for Good
Purpose of the Grant	Ukrainian book project Movement for Good
Term	12 months
Deferred Grant 1st January 2025	€8,464
Amount of grant awarded in 2025	Nil
Cash received in period	Nil
Recognised as income in 2025	€8,464
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/project proposal
Agency	**Empowering People in Care**
Purpose of the Grant	Collaborative book project with EPIC
Term	Once off
Accrued Grant 1st January 2025	€2,995
Amount of grant awarded in 2025	€27,843
Cash received in period	€27,843
Recognised as income in 2025	€30,838
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal
Agency	**Mayo County Council**
Government Department	Department of Housing Planning and Local Government
Grant Programme	Cruinniu Na Nog Shared Island
Purpose of the Grant	Cruinniu Na Nog Shared Island project
Term	Once off
Deferred Grant 1st January 2025	€11,072
Amount of grant awarded in 2025	Nil
Cash received in the period	Nil
Recognised as income in 2025	€11,072
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Respond Housing**
Grant Programme	Project Award 2024
Purpose of the Grant	Collaborative book project with Respond Housing
Term	Once off
Deferred Grant 1st January 2025	€5,952
Amount of grant awarded in 2025	€3,094
Cash received in the period	€3,094
Recognised as income in 2025	€9,046
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/ project proposal

Agency	**Sligo Leader**
Grant Programme	IPAS Sligo Leitrim Project
Purpose of the Grant	Collaborative book project with children living in IPAS in Co Sligo
Term	Once off
Accrued Grant 1st January 2025	€1,259
Amount of grant awarded in 2025	Nil
Cash received in the period	Nil
Recognised as income in 2025	- €1,259
Deferred Grant 31st December 2025	Nil
Restriction of Use	Restricted to activities outlined in grant application/project proposal

Agency	**Tusla Prevention Partnership and Family Support**
Grant Programme	IPAS Sligo Leitrim Project
Purpose of the Grant	Collaborative book project with children living in IPAS in Co Sligo
Term	Once off
Deferred Grant 1st January 2025	€4,500
Amount of grant awarded in 2025	Nil
Cash received in the period	Nil
Recognised as income in 2025	€4,500
Deferred Grant 31st December 2025	Nil
Restriction of Use	Restricted to activities outlined in grant application/project proposal

Kids Own Publishing Partnership CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**ATU Sligo**
Grant Programme	Early Years Workshop
Purpose of the Grant	ATU
Term	Once off
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€491
Cash received in the period	€491
Recognised as income in 2025	€491
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/project proposal

Agency	**Sligo County Council**
Government Department	Department of Housing Planning and Local Government
Grant Programme	Culture Night 2025
Purpose of the Grant	Culture Night 2025
Term	Once off
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in period	€500
Cash received in period	€500
Recognised as income in 2025	€500
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/project proposal

Agency	**Sligo County Council**
Grant Programme	Arts Grants Scheme 2025
Purpose of the Grant	World Children's Day Workshop
Term	Once off
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€1,000
Cash received in period	€1,000
Recognised as income in 2025	€1,000
Deferred Grant 31st December 2025	Nil
Restriction of use	Restricted to activities outlined in grant application/project proposal

Agency	Foroige
Purpose of the Grant	LGBTQ+ Youth Project
Term	Once off
Deferred Grant 1st January 2025	Nil
Amount of grant awarded in 2025	€6,840
Cash received in period	€6,840
Recognised as income in 2025	€400
Deferred Grant 31st December 2025	€6,440
Restriction of use	Restricted to activities outlined in grant application/project proposal

13. Status

The liability of the members is limited.

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

14. Reserves

Special Reserve

The company adopted an operating reserve policy in 2019 to provide an internal source of funds for situations such as an increase in expenses, unbudgeted expenses, necessary capital spend or unanticipated loss in funding. In 2024 the company added a further €3,000 to this fund, bringing it to a total of €23,772.

15. Capital commitments

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

16. Contingent liabilities

Kids' Own Publishing Partnership CLG has received revenue grants from government agencies. These may be repayable in certain circumstances.

17. Post-Balance Sheet Events

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

18. Taxation

The company is exempt from Corporation Tax under Section 207 Taxes Consolidation Act 1997. The CHY number is 20639.

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 August 2026.

KIDS OWN PUBLISHING PARTNERSHIP CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

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

Kids Own Publishing Partnership CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	2025	2024
	€	€
Income		
Book sales	**2,478**	2,733
Project funding income	**346,612**	280,631
Arts Council	**143,902**	167,962
Sponsorship/Donations	**44**	400
Rent receivable - other income	**7,763**	6,600
Amortisation of government grants	**167**	167
	500,966	458,493
Expenditure		
Materials	**33**	1,632
Project cost expenses	**172,963**	170,717
Arts Council Dissemination- direct costs	**-**	1,683
Artist fees	**27,740**	47,422
Wages and salaries	**201,765**	137,944
Social welfare costs	**19,946**	14,029
Staff training	**2,106**	2,479
Rent payable	**15,000**	13,200
Insurance	**1,723**	1,745
Light and heat	**2,333**	1,562
Repairs and maintenance	**6,399**	4,141
Printing, postage and stationery	**2,648**	3,876
Marketing and advertising	**192**	836
Telephone and internet costs	**5,470**	4,319
Travelling and subsistence	**381**	2,850
Legal and professional	**2,952**	369
Project Support	**14,128**	25,647
Accountancy	**1,458**	13,473
Bank charges	**689**	604
Profit/loss on exchange	**97**	(153)
General expenses	**-**	67
Subscriptions	**865**	740
Auditor's remuneration	**4,328**	3,700
Depreciation	**2,224**	2,122
	485,440	455,004
Miscellaneous income		
Bank interest	**49**	45
Net surplus	**15,575**	3,534