



Company Number 700548

Lewy Body Ireland CLG

DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the financial year ended 26th January 2026

Lewy Body Ireland CLG

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Lewy Body Ireland CLG

DIRECTORS AND OTHER INFORMATION

Directors	Joseph Kane Iracema Leroi Kevin Quaid
Company Secretary	Joseph Kane
Company Number	700548
Registered Office	Rose Cottage P51 V1K2 Kanturk Co Cork
Legal Support	McCann Fitzgerald
Bankers	Allied Irish Bank 101 Grafton Street Dublin 2



Lewy Body Ireland CLG

DIRECTORS' REPORT

for the financial year ended 26th January 2026

The directors present their report and the unaudited financial statements for the financial year ended 26th January 2026.

Principal Activity and Review of the Business

The principal activities are:

- the relief of persons living with Dementia with Lewy Bodies also known as Lewy Body Disease ("LBD") who are living on the island of Ireland, and
- the promotion of research into aetiology, prevention, treatment and cure of LBD

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 26th January 2026.

Financial Results

The deficit for the financial year amounted to €3 329.44 (2024 - €250.00 deficit; 2023 - €10 000.00 surplus, 2022 – €634.00 surplus).

At the end of the financial year, the company has assets of €7 954.56 (2024 - €11 284.00; 2023 - €11 534.00; 2022 - €1 534.00) and liabilities of €0.00. The net assets of the company have decreased by €3 329.44.

Directors and Secretary

Joseph Kane, Iracema Leroy, Kevin Quaid served as directors throughout the financial year. Joseph Kane served as secretary throughout the financial year.

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.

Post Statement of Financial Position Events

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

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

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 Rose Cottage, P51 V1K2, Kanturk, Co Cork.

Signed on behalf of the board



Iracema Leroi
Director
xth January 2026



Joseph Kane
Director
xth January 2026

Lewy Body Ireland CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 26th January 2026

General responsibilities

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

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

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and

prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 26th January 2026.

Signed on behalf of the board



Iracema Leroi
Director
xth January 2026



Joseph Kane
Director
xth January 2026

Lewy Body Ireland CLG

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 26th January 2026

	2023	2024	2025
Income	€10 000.00	€0.00	€0.00
Expenditure	€0.00	€0.00	(€3 329.44)
Surplus for the financial year	€10 000.00	€0.00	(€3 329.44)

Approved by the board on xth January 2026 and signed on its behalf by:



Iracema Leroi
Director
xth January 2026



Joseph Kane
Director
xth January 2026

Lewy Body Ireland CLG

STATEMENT OF FINANCIAL POSITION

as at 26th January 2026

	2023	2024	2025
CURRENT ASSETS			
Cash and cash equivalents	€11 534.00	€11 284.00	€7 954.56
Net current assets	€11 534.00	€11 284.00	€7 954.56
Total assets less current liabilities	€11 534.00	€11 284.00	€7 954.56
RESERVES			
Accumulated surplus / (deficit)	€11 534.00	€11 284.00	€7 954.56
Equity attributable to owners of the company	€11 534.00	€11 284.00	€7 954.56

The financial statements have been prepared in accordance with the small companies' regime.

We as directors of Lewy Body Ireland CLG, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 8th January 2026 and signed on its behalf by:



Iracema Leroi
Director
xth January 2026



Joseph Kane
Director
xth January 2026

Lewy Body Ireland CLG
STATEMENT OF CHANGES IN EQUITY
 as at 26th January 2026

	Retained surplus	Total
At 26 st January 2022	€900.00	€900.00
Accumulated surplus / (deficit)	€634.00	€634.00
At 26 th January 2023	€1 534.00	€1 534.00
Accumulated surplus / (deficit)	€10 000.00	€10 000.00
At 26th January 2024	€11 534.00	€11 534.00
Accumulated surplus / (deficit)	(€250.00)	(€250.00)
At 26th January 2025	€11 284.00	€11 284.00
Accumulated surplus / (deficit)	(€3 329.44)	€7 954.56
At 26th January 2026	€7 954.56	€7 954.56

Lewy Body Ireland CLG
STATEMENT OF CASH FLOWS
 as at 26th January 2026

	2023	2024	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the financial year	€10 000.00	€0.00	(€3 329.44)
Net cash used in operating activities	€10 000.00	(€250.00)	(€3 329.44)
Net movement in cash and cash equivalents	€10 000.00	(€250.00)	(€3 329.44)
Cash and cash equivalents at beginning of financial year	€1 534.00	€11 534.00	€11 284.00
Cash and cash equivalents at end of financial year	€11 534.00	€11 284.00	€7 954.56

Lewy Body Ireland CLG

NOTES TO THE FINANCIAL STATEMENTS

as at 26th January 2026

1. GENERAL INFORMATION

Lewy Body Ireland CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Rose Cottage, P51 V1K2, Kanturk, Co Cork. 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 have been prepared on the going concern basis and in accordance with the historical cost convention. 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' issued by the Financial Reporting Council.

Basis of preparation

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.

Income

Income comprises donations and other voluntary income and is recognised when receivable.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the taxes Consolidation Act 1997.

Irrecoverable VAT is expended as incurred.

3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 0. (2024 - 0; 2023 – 0; 2022 - 0).

5. 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 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 €2.00.

6. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 26th January 2026.

7. EVENTS AFTER END OF REPORTING PERIOD

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

8. CASH AND CASH EQUIVALENTS

	2025	2024
Cash and bank balances	€7 954.56	€11 284.00

9. APPROVAL OF FINANCIAL STATEMENTS

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

Lewy Body Ireland CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

as at 26th January 2026

	2023	2024	2025
INCOME			
Donations	€10 000.00	€0.00	€0.00
EXPENDITURE			
Companies Registration Office Charges	€0.00	€0.00	€0.00
Government Stamp Duty	€0.00	€0.00	(€1.00)
Banking Fees	€0.00	(€250.00)	(€401.04)
Kick-Off Event Management - Support provided in relation to charity application	€0.00	€0.00	(€2 460.00)
Gaule Bermingham & Co Ltd – Corporation Tax return	€0.00	€0.00	(€467.40)
NET SURPLUS	€10 000.00	€0.00	(€3 329.44)