

**WICKLOW DEMENTIA SUPPORT  
COMPANY LIMITED BY GUARANTEE**

**REPORTS AND UNAUDITED FINANCIAL STATEMENTS  
YEAR ENDED 31 JULY 2025**

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**DIRECTORS AND OTHER INFORMATION**

Directors	Marita O'Brien Orla Finn Eamon O'Gorman Gareth Campling Aine P Ní Dhuibhir Emanuele Circolone
Company Secretary	Aine P Ní Dhuibhir
Registered office and business address	Unit 6 Cedar Estate, Killary Road, Bray, Co. Wicklow
Registered office	518626
Bank	Allied Irish Bank, 107/108 Main Street, Bray, Co. Wicklow.

## DIRECTORS' REPORT

The directors are pleased to submit their report together with the financial statements of the company for the year ended 31 July 2025.

### Principle Activity

The principal activity of the company is to help and support people with dementia in the County Wicklow area.

### Results

The deficit for the year amounted to €17,898 (July 24 - € (6,209))

### Future developments

No major changes are anticipated during the coming year.

### Principle Risks and Uncertainties

1. The organisation relies on donations and funding to meet overheads. The company relies on voluntary help to run its service. There is a risk resources may not materialise in the future, but the directors are hopeful that they will.

### Important events since the balance sheet date

There were no important events since the year-end that require disclosure.

### Directors

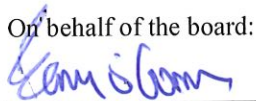
Marita O'Brien  
Orla Finn  
Eamon O'Gorman  
Gareth Campling  
Aine P Ní Dhuibhir  
Emanuele Circolone

The company is limited by guarantee and does not have a share capital. The liability of each member, including the directors and secretary, in the event of the company being wound up, is €1.

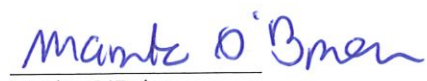
### Books of account

To ensure that the proper books and 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 books of account are maintained at Unit 6 Cedar Estate, Killarney Road, Bray, Co. Wicklow.

On behalf of the board:



Eamon O'Gorman  
Date: 21/2/26



Marita O'Brien  
Date: 21/2/26

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing their report, and the financial statements, in accordance with applicable Irish law and the financial reporting standard 105 the financial reporting standard applicable to the micro-entities' regime, including the accounting standards issued by the Accounting Standards Board.

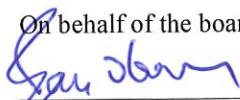
Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company, and of the surplus or deficit of the company for that period. In preparing these financial statements the directors are required to:


- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business

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

The directors are responsible for keeping proper books of account, which disclose with reasonable accuracy, at any time, the financial position of the company, and to enable them to ensure that the financial statements are prepared in accordance with accounting standards accepted in Ireland and with Irish statute comprising 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.

On behalf of the board:

  
Eamon O'Gorman  
Date: 21/2/26

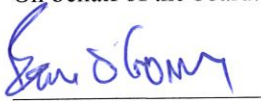
  
Marita O'Brien  
Date: 21/2/26

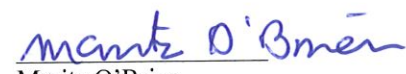
**INCOME STATEMENT FOR PERIOD ENDED 31 JULY 2025**

	Note	2025 €	2024 €
<b>Turnover</b> – continuing operations	2	64,423	62,905
Cost of services		(77,880)	(65,420)
<b>Gross surplus / (deficit)</b>		<u>(13,457)</u>	<u>(2,515)</u>
Distribution costs		(1,404)	(1,391)
Administrative expenses		(3,036)	(2,303)
Operating surplus / (deficit) – continuing operations		<u>(17,898)</u>	<u>(6,209)</u>
Interest payable and similar charges	4	-	-
<b>Surplus / (deficit) on ordinary activities before taxation</b>	5	<u>(17,898)</u>	<u>(6,209)</u>
<b>Tax on surplus on ordinary activities</b>	6	-	-
<b>Surplus / (deficit) on ordinary activities after taxation</b>		<u><u>(17,898)</u></u>	<u><u>(6,209)</u></u>

There are no recognised gains and losses other than disclosed in the surplus/ deficit account.

On behalf of the board:

  
Eamon O'Gorman  
Date: 21/2/26

  
Marita O'Brien  
Date: 21/2/26

The notes on pages 7 and 8 are an integral part of these financial statements.

**STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	7	-	-
		-	-
<b>Current assets</b>			
Debtors	8	646	646
Cash at bank and in hand		70,570	92,109
		71,216	92,755
<b>Creditors: amounts falling due within one year</b>	9	-	(3,641)
<b>Net current assets</b>		71,216	89,114
<b>Total assets less current liabilities</b>		71,216	89,114
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Total assets less liabilities</b>		71,216	89,114
<b>Represented by</b>			
Accumulated surplus		71,216	89,114
<b>Members funds</b>	10	71,216	89,114

We, as directors of Wicklow Dementia Support CGL, state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

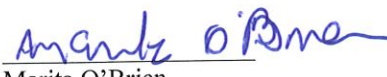
(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

(d) 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

On behalf of the board:



Eamon O'Gorman  
Date: 21/2/26



Marita O'Brien  
Date: 21/2/26

## NOTES TO FINANCIAL STATEMENTS

### 1. Statement of 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.

*(a) Accounting Convention*

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including "The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105' the Companies Act 2014

*(b) Cash flow statement*

The company meets the size criteria for a small company set by the Companies Act, 2014 and therefore, in accordance with the exemption available in FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

*(c) Tangible fixed assets and depreciation*

Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated to write off the cost of tangible assets, other than land, to their estimated residual value by equal annual instalments over their expected useful lives as follows:

There were no tangible fixed assets held during the 2025 financial year.

*(d) Taxation*

As a result of the company's charitable status, no charge to corporation tax arises under the provision of Section 207 and 208 of the Taxes Consolidation Act 1997. The company's charity number is CHY20536.

### 2. Turnover

Turnover represents grants and donations received by the company, and excludes Value Added Tax and reimbursed expenses.

All turnover derives from activities in the Republic of Ireland and comprises of income generated through grants and donations provided for the help and support people with dementia in the County Wicklow area.

### 3. Employee and remuneration

The company has no employees and relies primarily on volunteers as well as paying third party providers for services were needed. As such staff costs are nil for financial periods ended 31 July 2025 and 31 July 2024.

### 4. Interest payable and similar charges

The company has no loans or overdrafts and therefore interest payable and similar charges were nil for the financial periods ended 31 July 2025 and 31 July 2024.

### 5. Surplus / (deficit) on ordinary activities before taxation

	2025	2024
	€	€
This is stated after charging / (crediting):		
Depreciation	-	-
Directors' emolument including pension contributions	-	-
Independent auditors' remuneration	-	-
	-	-

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**6. Taxation**

As a result of the company's charitable status, no charge to corporation tax arises under the provision of Section 207 and 208 of the Taxes Consolidation Act 1997.

**7. Tangible assets**

The company had no tangible assets as at the year ended 31 July 2025 and the year ending 31 July 2024.

**8. Debtors**

	2025	2024
	€	€
Prepayments	646	646
Trade debtors	-	-
	<u>646</u>	<u>646</u>

**9. Creditors: amounts falling due within one year**

Accruals and deferred income	-	-
Trade creditors	-	3,641
	<u>-</u>	<u>3,641</u>

Creditors are due for payment within a 12-month period

**10. Company limited by guarantee**

The Company is limited by guarantee not having a shared capital. The liability of each member, in the event of the company being wound up, shall not exceed €1. Active members and those who ceased to be members within one year of the debts and liabilities being incurred are liable on wind-up.

**11. Reconciliation of members' funds**

	€	€
Total recognised surplus/ (deficit) for the year	(17,898)	(6,209)
Opening members' funds	89,114	95,323
	<u>71,216</u>	<u>89,114</u>

**12. Related party transactions**

There were no related party transactions during the 2025 trading period.

**12. Going concern**

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The directors having considered the business prospects and the availability of finance are satisfied that the going concern basis is appropriate.

**14. Approval of financial statements**

The financial statements were approved by the directors for issue on the following date:

21st February 2026  
DATE

**SUPPLEMENTARY INFORMATION**

*(The supplementary information does not form part of the financial statements)*

	2025	2024
	€	€
<b>Cost of services</b>		
Volunteer training	-	310
Rent & rates	7,605	4,465
Event consumables	5,600	4,821
Facilitation fees	64,625	54,318
Transport	50	1,507
	<u>77,880</u>	<u>65,420</u>
<b>Administrative expenses</b>		
Telephone & internet cost	1,415	545
Office, postage and IT cost	1,621	1,758
	<u>3,036</u>	<u>2,303</u>
<b>Selling and distribution expenses</b>		
Insurance	861	861
Web costs	-	111
Garda vetting	425	143
Bank charges	45	43
General expenses	73	233
	<u>1,404</u>	<u>1,391</u>