

Company registration number: 376782

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 October 2025

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

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West Waterford Community Development Group CLG
Company limited by guarantee

Directors and other information

Directors	Fr. William Ryan Chairman Fr. Conor Kelly Treasurer Fr. John McEneaney Secretary Donal Connolly Michael Cass Thomas McCarthy Anne Hurley PDO
Secretary	Fr. John McEneaney
Company number	376782
Registered office	West Waterford Community Development Group CLG St. Mary's Parish Office Mitchell Street Dungarvan Co. Waterford
Auditor	F.D.C. and Associates Ltd. F.D.C. House Wellington Road Cork
Bankers	A.I.B. 3 T.F. Meagher Street Dungarvan Co. Waterford
Solicitors	M.M. Halley & Son Presentation House Slievekeale Road Waterford

**West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)**

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 October 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Fr. William Ryan
Fr. Conor Kelly
Fr. John McEneaney
~~Margaret Goffey~~
Donal Connolly
Michael Cass
Thomas McCarthy
Anne Hurley.

Fr. John McEneaney held the position of company secretary as from 30/11/2021.

The directors retire from the board in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

Principal activities

The organisation is a company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association and managed by a Board of Directors.

The company is tax exempt.

The company's objects and principal activities are to:

- * make the best use of Department of Social Protection grants for the benefit of the local community.
- * to engage in community development and operate a Community Employment Scheme funded by the Department of Social Protection.

Likely future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

West Waterford Community Development Group CLG
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Directors report (continued)

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at St. Mary's Parish Office, Mitchell Street, Dungarvan, Co. Waterford..

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 330 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

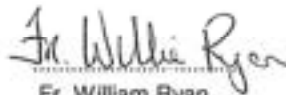
In accordance with Section 383(2) of the Companies Act 2014, the auditors, F.D.C. and Associates Ltd., will continue in office.

The report of the directors has been prepared taking advantage of the small companies' exemption of Companies Act 2014.

This report was approved by the board of directors on 27/3/2024 and signed on behalf of the board by:



Fr. Conor Kelly
Director



Fr. William Ryan
Director

**West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)**

Directors responsibilities statement

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

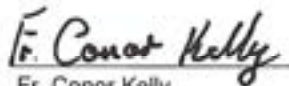
Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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:

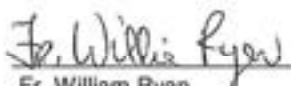
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect 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 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 on .



Fr. Conor Kelly
Director



Fr. William Ryan
Director



FDC House, Wellington Road, Cork, T23 WP94.
Tel: (021) 4509022.
www.fdc.ie Email: associates@fdc.ie

Manager: Enda Ryan F.C.C.A.

**Independent auditor's report to the members of
West Waterford Community Development Group CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of West Waterford Community Development Group CLG (the 'company') for the financial year ended 31 October 2025 which comprise the Income and Expenditure account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

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 October 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; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 13 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.



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Manager: Enda Ryan F.C.C.A.

**Independent auditor's report to the members of
West Waterford Community Development Group CLG (continued)**

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider 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 financial statements are in agreement with the accounting records.

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 material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.



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Manager: Enda Ryan F.C.C.A.

**Independent auditor's report to the members of
West Waterford Community Development Group CLG (continued)**

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.



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Manager: Enda Ryan F.C.C.A.

**Independent auditor's report to the members of
West Waterford Community Development Group CLG (continued)**

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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.

Paul Hehir

For and on behalf of
F.D.C. and Associates Ltd.
Certified Accountants and Statutory Auditor
F.D.C. House
Wellington Road
Cork

Date: 7/4/26

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 October 2025

	Note	2025	2024
		€	€
Income	5	789,212	722,137
Gross surplus		<u>789,212</u>	<u>722,137</u>
Administrative expenses		(788,691)	(721,585)
Surplus on ordinary activities before interest		<u>521</u>	<u>552</u>
Interest payable and similar charges		(521)	(552)
Surplus for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 12 to 19 form part of these financial statements.

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31 October 2025

	2025	2024
	€	€
Surplus for the financial year	-	-
Retained earnings at the start of the financial year	-	-
Retained earnings at the end of the financial year	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

West Waterford Community Development Group CLG
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Balance sheet
As at 31 October 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	7	1,411		626	
			1,411		626
Current assets					
Debtors	8	30,539		30,439	
Cash at bank and in hand		57,034		39,806	
		87,573		70,245	
Creditors: amounts falling due within one year	9	(87,573)		(70,245)	
Total assets less current liabilities			1,411		626
Creditors: amounts falling due after more than one year	10		(1,411)		(626)
Net assets			-		-

These 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'.

These financial statements were approved by the board of directors on 27/3/2026 and signed on behalf of the board by:


Fr. Conor Kelly
Director


Fr. William Ryan
Director

Company registration number: 376782

The notes on pages 12 to 19 form part of these financial statements.

**West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements
Financial year ended 31 October 2025**

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is West Waterford Community Development Group CLG, St. Mary's Parish Office, Mitchell Street, Dungarvan, Co. Waterford.

2. Statement of compliance

West Waterford Community Development Group Company Limited by Guarantee is primarily engaged in operating a community employment scheme and to provide and develop employment opportunities especially for the long term unemployed in the community. Also, they develop and encourage social skills and provide retraining skills & education suitable for the job market. The company is limited by guarantee and incorporated in Ireland. the address of the registered office is given in the company information on page 1 of the financial statements.

The financial statements are prepared in Euro which is the functional currency of the company.

The significant accounting policies adopted by the company in the preparation of these financial statements are set out below. These policies have been consistently applied to all years prepared unless otherwise stated.

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and comply with the financial reporting standards of the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as adapted by Section 1A.

Income

Income represents the total grant funding received from the Department of Social Protection to cover expenditure on wages, materials and training costs for the accounting period.

All monies received from the Department of Social Protection are credited to the Income and Expenditure account in the period in which they are incurred (see Note 5 below)

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 October 2025

Expenditure

Expenditure is recognised on an accrual basis as liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Interest receivable/payable

Interest receivable/payable is credited/debited to the Income and Expenditure account on an accruals basis.

Taxation

No charge to current or deferred taxation arises as this company is not liable to Corporation Tax.

Employee Benefits

Employee benefits consist of holiday pay only. No holiday pay is due at the year end.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)

Financial year ended 31 October 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Trade and other debtors

Debtors represent the gross amounts owed by third parties.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 October 2025

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

4. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €2.

5. Income

All income derives from activities in the Republic of Ireland. The analysis of income by activity is as follows:

	2025	2024
	€	€
Department of Social Protection Income: Funder		
Wages	752,459	685,717
Materials	26,794	25,789
Training	9,872	10,593
	<u>789,125</u>	<u>722,099</u>
Community Contribution	87	38
	<u>789,212</u>	<u>722,137</u>

The whole of the income is attributable to the principal activity of the company which is wholly undertaken in Ireland.

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 October 2025

6. Employee information

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2025	2024
	Number	Number
Administration	2	2
General Operatives	39	38
	41	40

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	742,844	676,407
Social insurance costs	13,742	12,088
	756,586	688,495

Employees

No of Employees

- | | |
|--|---|
| <ul style="list-style-type: none"> - Number of Employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 upwards. - Overall figure for total employer pension contributions. (This applies even if salaries are not being funded by the exchequer) | <p>Band €60,000 - €70,000 = 0 employees</p> <p>€0</p> |
|--|---|

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 October 2025

7. Tangible assets	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 November 2024	715	715
Additions	999	999
Disposals	-	-
Revaluation	-	-
Transfers	-	-
Other movements	-	-
At 31 October 2025	<u>1,714</u>	<u>1,714</u>
Depreciation		
At 1 November 2024	89	89
Charge for the financial year	214	214
Disposals	-	-
Other movements	-	-
At 31 October 2025	<u>303</u>	<u>303</u>
Carrying amount		
At 31 October 2025	<u>1,411</u>	<u>1,411</u>
At 31 October 2024	<u>626</u>	<u>626</u>
8. Debtors	2025	2024
	€	€
Debtors - Department of Social Protection Income	<u>30,539</u>	<u>30,439</u>
9. Creditors: amounts falling due within one year	2025	2024
	€	€
Other creditors including tax and social insurance	<u>87,573</u>	<u>70,245</u>

West Waterford Community Development Group CLG
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Notes to the financial statements (continued)
Financial year ended 31 October 2025

10. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Deferred income	1,411	626

11. Details of securities held

The bank facilities are secured by personal letters of guarantee signed by the company directors totalling €60,000.

12. Events after the end of the reporting period

The directors are not expecting to make any significant changes in the nature of the business in the near future.

13. Ethical standards

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

West Waterford Community Development Group CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)

Financial year ended 31 October 2025

14. Grant Note

Agency		
Sponsoring Government Department		Department of Social Protection
Grant Programme		Community Employment Scheme
Purpose of the Grant		Community Employment Scheme to assist long term unemployed in retraining and gaining valuable experience.
Total Grant		€790,170
- Opening deferred income		€68,526
- Any grant amounts deferred or due at the period start		€30,439
- Grant taken to income in the period		€789,125
- The Cash received in the period		€791,993
- Any grant amounts deferred or due at the period end		€30,539
- Closing deferred income		€85,866
Expenditure		€789,212
Term		21/10/2024 to 17/10/2025
Received year end		31 October 2025
Capital grant		€999 for a Karcher Battery Powered Vacuum
Restriction on use		Community Employment Scheme
Tax clearance		Yes

No employee of the company was paid more than €60,000 during the year (2024: no employee paid more than €60,000). Total employer pension contributions were nil (2024: nil).

15. Approval of financial statements

The board of directors approved these financial statements for issue on 27th March 2026