

Company Number: 460427

Duchenne Ireland
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Duchenne Ireland

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Irish Generally Accepted Accounting Practice (accounting standards 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.

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BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Current Assets			
Cash at bank and in hand		139,052	139,048
Creditors: amounts falling due within one year	4	(655)	(655)
Net Current Assets		138,397	138,393
Total Assets less Current Liabilities		138,397	138,393
Reserves			
Retained earnings		138,397	138,393
Equity attributable to owners of the company		138,397	138,393

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) relating to small companies.

We as Directors of Duchenne Ireland, 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 section 358 are satisfied,
- (c) the member of the company have not served a notice on the company under section 334(1) in accordance with section 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 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,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 6 March 2026 and signed on its behalf by:

Imelda Quinn
Director

Thomas Quinn
Director

Duchenne Ireland
RECONCILIATION OF MEMBERS' FUNDS
as at 31 July 2025

	Retained earnings	Total
	€	€
At 1 August 2023	137,957	137,957
Surplus for the financial year	<u>436</u>	<u>436</u>
At 31 July 2024	138,393	138,393
Surplus for the financial year	<u>4</u>	<u>4</u>
At 31 July 2025	<u>138,397</u>	<u>138,397</u>

Duchenne Ireland

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Duchenne Ireland is a company limited by guarantee incorporated in Ireland

2. Summary of Significant Accounting Policies

Statement of compliance

The financial statements of the company for the year ended 31 July 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

Basis of preparation

The financial statements have been prepared under 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 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.

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Income

Income consists of donations and other funds generated by voluntary activities. These are recognised in the financial statements upon entry into the accounting system. It is the policy of Duchenne Ireland to distinguish between restricted and unrestricted income. Restricted income refers to funds given subject to conditions imposed by the donor or implied by the nature of the appeal. Duchenne Ireland has no restricted income. The company is engaged in funding research and development projects to find a cure for duchenne muscular dystrophy.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

The company is exempt from corporation tax and has registered as a charity with the Revenue Commissioners ((CHY 18197).

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 Profit and Loss Account.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

4. Creditors

Amounts falling due within one year

	2025	2024
	€	€
Accruals	<u>655</u>	<u>655</u>

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for the financial year ended 31 July 2025

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 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.

6. Income and expenditure account

	2025	2024
	€	€
At 1 August 2024	138,393	137,957
Surplus for the financial year	4	436
	<hr/>	<hr/>
At 31 July 2025	<u>138,397</u>	<u>138,393</u>

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 March 2026.