

**Company registration number: 566908**

**P.A.T.H. Portlaoise Action to Homlessness Company Limited  
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements**

**for the financial year ended 31 July 2025**

**P.A.T.H. Portlaoise Action to Homelessness Company Limited  
(A Company Limited by Guarantee and not having Share Capital)**

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**P.A.T.H. Portlaoise Action to Homelessness Company Limited**  
**Company limited by guarantee**

**Directors and other information**

**Directors**

Carmel O'Connor Resigned 31/07/25  
Catherine Bennett Appointed 26/08/21  
Irene Redmond Appointed 31/07/25  
Jason McEvoy Appointed 28/09/23

All directors serve in a voluntary capacity.

**Secretary**

Jason McEvoy

**Company number**

566908

**Registered office**

Portlaoise Storage Depot  
Clonminham Industrial Estate  
Portlaoise  
Co. Laois  
R32 WV77

**Business address**

Portlaoise Storage Depot  
Clonminham Industrial Estate  
Portlaoise  
Co. Laois  
R32 WV77

**Accountants**

Fingleton Peters & Tyrrell  
Chartered Accountants & Statutory Audit Firm  
4 Kellyville Park  
Portlaoise  
Co. Laois.

**Bankers**

Permanent TSB  
Ballyfermot Shopping Centre  
Dublin 10

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**Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing 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 105 "The Financial Reporting Standard applicable to the Micro-entities regime" 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 period end date and of the profit or loss of the company for the period 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014. He 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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**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of P.A.T.H. Portlaoise Action to Homelessness Company**

In accordance with the engagement letter dated 02/01/25, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the balance sheet and related notes from the accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to the ethical and other professional requirements which are detailed at  
[<http://www.charteredaccountants.ie/Professional-Standards/Home>]

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the year ended 31/07/25 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Fingleton Peters & Tyrrell  
Chartered Accountants & Statutory Audit Firm

4 Kellyville Park  
Portlaoise  
Co. Laois.

29 January 2026

**P.A.T.H. Portlaoise Action to Homelessness Company Limited**  
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**Balance sheet**  
**As at 31 July 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	37,740	50,200
Current assets	56,045	63,609
<b>Net current assets</b>	<u>56,045</u>	<u>63,609</u>
<b>Total assets less current liabilities</b>	93,785	113,809
Accruals and deferred income	(1,845)	(2,111)
<b>Net assets</b>	<u><u>91,940</u></u>	<u><u>111,698</u></u>
<b>Capital and reserves</b>	<u><u>91,940</u></u>	<u><u>111,698</u></u>

We, as directors of P.A.T.H. Portlaoise Action to Homelessness Company Limited 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 of the Companies Act 2014 are satisfied;
- (c) the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 29 January 2026 and signed on behalf of the board by:

**Catherine Bennett**  
Director

**Jason McEvoy**  
Director

**P.A.T.H. Portlaoise Action to Homelessness Company Limited**  
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**Notes to the abridged financial statements**  
**Financial year ended 31 July 2025**

**1. General information**

The company is a private company limited by guarantee, registered in Republic of Ireland. The address of the registered office is Portlaoise Storage Depot, Clonminham Industrial Estate, Portlaoise, Co. Laois, R32 WV77. The company is a registered charity (CHY 20204762) and provides food and basic supplies to people who are homeless in Dublin's inner city and in County Laois.

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial framework that has been applied in the preparation of these statutory financial statements is Companies Act 2014 ( Micro Companies Regime) and The Financial Reporting Standard applicable to the Micro-Entities Regime (FRS 105). The directors have done so on the basis that the company qualifies as a micro company in accordance with section 280D of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the micro companies regime.

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

**Going concern**

The company is reliant on donations from the public, without which, it could not continue to operate.

**Income**

Income is measured at the fair value of the consideration received by way of donations.

**Tangible assets**

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

**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:

Fittings fixtures and equipment	- 20%	straight line
Motor vehicles	- 20%	straight line

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.

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**Notes to the abridged financial statements (continued)  
Financial year ended 31 July 2025**

**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 €1.

**5. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	111,698	60,910
(Loss)/profit for the financial year	(19,758)	50,788
<b>At the end of the financial year</b>	<u>91,940</u>	<u>111,698</u>