

Registration number 409560

North West Stroke Group Company Limited by Guarantee

Directors' Report and Financial Statements

for the year ended 31 December 2025

North West Stroke Group Company Limited by Guarantee

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North West Stroke Group Company Limited by Guarantee

Directors and other information

Directors	Laurence Cassells Michael Walsh Josephine Conlon Padraig Cuffe Catherine McLatchie Michael Gilmartin
Secretary	Laurence Cassells
Company number	409560
Registered Office	c/o Irish Wheelchair Association Centre Abbeyville Centre Abbeyville Sligo
Accountant	Sean B.O'Reilly & Co. Accountant Stonefield Carnaross Kells Co. Meath
Business address	c/o Irish Wheelchair Association Abbeyville Centre Abbeyville Sligo
Bankers	Allied Irish Bank Stephen Street Sligo
Charity Number	20058210

North West Stroke Group Company Limited by Guarantee

Directors' report for the year ended 31 December 2025

The directors present their annual report and the financial statements for the year ended 31 December 2025.

Companies Act 2014

The accounts are prepared in accordance with the Companies Act 2014.

Principal activity

The principal activities of the group are to provide support for people who have been directly impacted by stroke and their carers. They do this by offering support, providing information and advice, raising awareness of stroke, and addressing areas of concern for members.

Principal Risks and Uncertainties

The company is dependant on member subscriptions and donations to survive. The company is unable to receive sufficient income to keep its operations going.

Results and dividends

The results for the year are set out on page 7.

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page.

Research and Development

The company did not engage in any research and development activity during the year.

Future Developments

The directors intend to close down the company shortly and proceed to a voluntary windup later in the coming year.

Books of Account

The directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company. The accounting records of the company are kept at the registered office and principal place of business at c/o Irish Wheelchair Association Centre, Abbeyville, Sligo.

On behalf of the Board

Michael Walsh
Director

North West Stroke Group Company Limited by Guarantee

**Directors' report
for the year ended 31 December 2025**

..... continued

**Laurence Cassells
Secretary**

Date : 11/03/2026

North West Stroke Group Company Limited by Guarantee

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

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.

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 the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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 as set out on pages 5 to 11 :

- 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 prepared the financial statements on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Sean B.O'Reilly & Co. all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

Laurence Cassells
Director

Michael Walsh
Director

Date: 11/03/2026

North West Stroke Group Company Limited by Guarantee

**Income and Expenditure Account
for the year ended 31 December 2025**

		2025	2024
	Notes	€	€
Income	2	7,045	2,680
Expenditure		<u>(19,208)</u>	<u>(11,195)</u>
Deficit on ordinary activities before taxation		(12,163)	(8,515)
Tax on deficit on ordinary activities	7	-	-
Deficit for the year		<u>(12,163)</u>	<u>(8,515)</u>
Balance brought forward		26,463	34,978
Balance carried forward		<u>14,300</u>	<u>26,463</u>

There are no recognised gains or losses other than the surplus or deficit for the above financial year.

On behalf of the board

Michael Walsh
Director

Laurence Cassells
Secretary

North West Stroke Group Company Limited by Guarantee

**Balance sheet
as at 31 December 2025**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Property, plant and equipment	8		-		-
Investments	9		12,000		12,000
Current assets					
Debtors	10		-		461
Cash and cash equivalents			3,284		14,607
			<u>3,284</u>		<u>15,068</u>
Creditors due within one year	11		<u>(984)</u>		<u>(605)</u>
Net current assets			<u>2,300</u>		<u>14,463</u>
Total assets less current liabilities			<u>14,300</u>		<u>26,463</u>
Net assets			<u>14,300</u>		<u>26,463</u>
Equity					
Retained surplus			<u>14,300</u>		<u>26,463</u>
Members' funds	12		<u>14,300</u>		<u>26,463</u>

We, as directors of North West Stroke Group Company Limited by Guarantee, 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,

(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 small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the Board

Michael Walsh
Director

Laurence Cassells
Director

Date: 11/03/2026

North West Stroke Group Company Limited by Guarantee

**Cash flow statement
for the year ended 31 December 2025**

	2025	2024
Notes	€	€
Reconciliation of operating loss to net cash outflow from operating activities		
Operating loss	(12,163)	(8,515)
Depreciation		
(Increase) in debtors	461	-
Increase in creditors	379	-
	<u>(11,323)</u>	<u>(8,515)</u>
Net cash outflow from operating activities	<u>(11,323)</u>	<u>(8,515)</u>
 Cash flow statement		
Net cash outflow from operating activities	(11,323)	(8,515)
Capital expenditure and financial investment	-	-
	<u>(11,323)</u>	<u>(8,515)</u>
Increase in cash in the year	<u>(11,323)</u>	<u>(8,515)</u>
 Reconciliation of net cash flow to movement in net funds (Note 14)		
Decrease in cash in the year	(11,323)	(8,515)
Net funds at 1 Jan 2025	14,607	23,122
	<u>3,284</u>	<u>14,607</u>
Net funds at 31 Dec 2025	<u>3,284</u>	<u>14,607</u>

North West Stroke Group Company Limited by Guarantee

Notes to the financial statements for the year ended 31 December 2025

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.

1.1. Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued and published by the Accounting Standards Board.

1.2. Income Policy

Income represents the total invoice value of members contributions received during the year.

2. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

3. Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

	2025	2024
	€	€
Class of business		
Member Contributions	7,045	2,480
Deposit Interest	-	200
	<u>7,045</u>	<u>2,680</u>

North West Stroke Group Company Limited by Guarantee

**Notes to the financial statements for the year
ended 31 December 2025**

..... continued

4. There were no employees during the year apart from the directors.

5. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

6. Transactions with director

There were no related party transactions with the directors during the period.

7. Tax on loss on ordinary activities

The company is not liable to corporation tax.

North West Stroke Group Company Limited by Guarantee

**Notes to the financial statements
for the year ended 31 December 2025**

..... continued

8. Financial assets	Listed investments €	Total €
Cost		
At 1 Jan 2025	12,000	12,000
Additions	-	-
At 31 Dec 2025	<u>12,000</u>	<u>12,000</u>
Net book value		
At 31 Dec 2025	<u>12,000</u>	<u>12,000</u>
At 31 Dec 2024	<u>12,000</u>	<u>12,000</u>
9. Debtors	2025	2024
	€	€
Prepayments and accrued income	-	461
	<u>-</u>	<u>461</u>
10. Creditors: amounts falling due within one year	2025	2024
	€	€
Accruals and deferred income	984	605
	<u>984</u>	<u>605</u>
11. Reconciliation of movements in members' funds	2025	2024
	€	€
Deficit for the year	(12,163)	(8,515)
Opening members' funds	26,463	34,978
Closing members' funds	<u>14,300</u>	<u>26,463</u>

North West Stroke Group Company Limited by Guarantee

**Notes to the financial statements
for the year ended 31 December 2025**

..... continued

12. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	23,122	(8,515)	14,607
Net funds	<u>23,122</u>	<u>(8,515)</u>	<u>14,607</u>

13. Company 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.

14. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

15. Approval of financial statements

The financial statements were approved by the Board on 11/03/2025 and signed on its behalf by

Michael Walsh
Director

Laurence Cassells
Secretary

North West Stroke Group Company Limited by Guarantee

The following pages do not form part of the statutory accounts.

