

**Féach Vision-Impaired Support Services CLG**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# **Féach Vision-Impaired Support Services CLG**

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# **Féach Vision-Impaired Support Services CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 August 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

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

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Board of Directors on 14 January 2026 and signed on its behalf by:**

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**Anne Marie Boland**  
Director

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**Michael Blighe**  
Director

# **Féach Vision-Impaired Support Services CLG ACCOUNTANTS' REPORT**

## **to the Board of Directors on the unaudited Abridged financial statements of Féach Vision-Impaired Support Services CLG for the financial year ended 31 August 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the abridged financial statements of the Company for the financial year ended 31 August 2025 which comprise the Abridged Balance Sheet and notes from the Company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Féach Vision-Impaired Support Services CLG, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the abridged financial statements of Féach Vision-Impaired Support Services CLG and state those matters that we have agreed to state to the Board of Directors of Féach Vision-Impaired Support Services CLG, as a body, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Féach Vision-Impaired Support Services CLG and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Féach Vision-Impaired Support Services CLG has kept proper accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Féach Vision-Impaired Support Services CLG. You consider that Féach Vision-Impaired Support Services CLG is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Féach Vision-Impaired Support Services CLG. 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 statutory abridged financial statements.

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**TYNAN DILLON NAAS LTD**

Chartered Accountants  
3, Elm House  
Millennium Business Park,  
Naas,  
Co. Kildare  
W91 FY05

**14 January 2026**

# Féach Vision-Impaired Support Services CLG

## ABRIDGED BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash at bank and in hand		74,682	65,873
<b>Creditors: Amounts falling due within one year</b>		<b>(6,000)</b>	-
<b>Net Current Assets</b>		<b>68,682</b>	65,873
<b>Total Assets less Current Liabilities</b>		<b>68,682</b>	65,873
<b>Funds</b>			
Restricted trust funds		1,892	3,138
General fund (unrestricted)		66,790	62,735
<b>Total funds</b>		<b>68,682</b>	65,873

The 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", applying Section 1A of that Standard.

We, as Directors' of Féach Vision-Impaired Support Services CLG, state that -

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

(b) the charity is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the charity have not served a notice on the charity under section 334(1) in accordance with section 334(2),

(d) we acknowledge the charity'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 charity at the end of its financial year and of its surplus or deficit 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 charity.

(e) the charity has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small charity and confirm that 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 of Directors and authorised for issue on 14 January 2026 and signed on its behalf by**

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**Anne Marie Boland**  
Director

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**Michael Blighe**  
Director

# Féach Vision-Impaired Support Services CLG

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. GENERAL INFORMATION

Féach Vision-Impaired Support Services CLG is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Grange Farm,, Ballinure,, Grangecon,, Danlavin, Co. Wicklow which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

## Féach Vision-Impaired Support Services CLG

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

<b>3. INCOME</b>						
<b>3.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		€	€	€	€	
Donations and legacies		<u>25,954</u>	<u>-</u>	<u>25,954</u>	<u>18,434</u>	
<b>3.2 CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		€	€	€	€	
<b>Grants from governments and other co-funders:</b>						
Income from charitable activities		<u>5,000</u>	<u>16,240</u>	<u>21,240</u>	<u>28,755</u>	
<b>3.3 OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		€	€	€	€	
Other income		<u>-</u>	<u>-</u>	<u>-</u>	<u>14,391</u>	
<b>4. EXPENDITURE</b>						
<b>4.1 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
		€	€	€	€	€
Expenditure on charitable activities		<u>17,486</u>	<u>-</u>	<u>26,899</u>	<u>44,385</u>	<u>22,540</u>
<b>4.2 SUPPORT COSTS</b>				<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
				€	€	€
Support				<u>26,899</u>	<u>26,899</u>	<u>16,208</u>
<b>5. ANALYSIS OF SUPPORT COSTS</b>				<b>2025</b>	<b>2024</b>	
				€	€	
Support				<u>26,899</u>	<u>16,208</u>	

## Féach Vision-Impaired Support Services CLG

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 6. RESERVES

	2025 €	2024 €
At the beginning of the year	65,873	26,833
Surplus for the financial year	2,809	39,040
At the end of the year	<u>68,682</u>	<u>65,873</u>

### 7. FUNDS

#### 7.1 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	€	€	€
Restricted trust funds	7,892	(6,000)	1,892
Unrestricted general funds	66,790	-	66,790
	<u>74,682</u>	<u>(6,000)</u>	<u>68,682</u>

### 8. STATUS

The charity is a company limited by guarantee not having a share capital.

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 financial 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 € 1.

### 9. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 14 January 2026.