

Company registration number: 476431

Hand in Hand Company Limited by Guarantee

Financial statements

for the financial year ended 31 December 2025

Hand in Hand Company Limited by Guarantee

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Hand in Hand Company Limited by Guarantee
Company limited by guarantee

Directors and other information

Directors	Feidhlim O Hanlon Ronan Griffin Sarah Whelan (Resigned 01/08/25) Caroline Kelly Tom Holohan Aoife Fitzgerald Barry O'Sullivan Brenda McVeigh Clare Ann McDermott (Resigned 01/07/25) Terence Dignan
Secretary	Feidhlim O Hanlon
Company number	476431
Registered office	Ross House Merchants Road Galway Co.Galway H91FPK5
Business address	Ross House Merchants Road Galway
Auditor	Colleran & Co Auditing Services Limited Pigott's Street Loughrea Co.Galway
Accountants	Gorman McNamee Limited Pigott's Street Loughrea Co.Galway

**Hand in Hand Company Limited by Guarantee
Company limited by guarantee**

Directors and other information (continued)

Bankers

Allied Irish Bank
Lynch's Castle
Newcastle
Galway

Hand in Hand Company Limited by Guarantee

Directors report

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

Directors

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

Feidhlim O Hanlon
Ronan Griffin
Sarah Whelan
Caroline Kelly
Tom Holohan
Aoife Fitzgerald
Barry O'Sullivan
Brenda McVeigh
Clare Ann McDermott
Terence Dignan

The organisation is a charitable company with a registered office at Ross House, Merchants Road, Galway. The Charity trades under the name Hand in Hand Company Limited by Guarantee. The company registered number is 476431. The charity has been granted charitable status under the Sections 207 and 208 of the taxes Consolidation Act 1997, Charity No 17268 and is registered with the Charities Regulatory Authority. The charity has a total of 8 trustees. In accordance with the Articles of Association, one third of the directors retire by rotation and being eligible, offer themselves for re-election.

Principal activities

The principal activity of the company is to support and assist families whose children are undergoing treatment for cancer. Their aim is to help alleviate some of the stress and anxiety accompanying a cancer diagnosis and treatment. The charity offers both practical support from household cleaning to emotional support through providing play therapy and counselling. The charity is ran on a day to day basis by the director of services and the directors are responsible for ensuring that the charity meets its long and short term aims and the day to day operations run smoothly.

Hand in Hand Company Limited by Guarantee

Directors report (continued)

Development and performance

The company has seen a small decrease in income for the year compared to 2024 which has still resulted in the charity posting a surplus of €124,749 for the year. The charity has focused efforts to increase and diversify revenue streams whilst creating efficiency in relation to the costs and expenses of the charity, while still providing the same level of support to its clients. At the end of the year the charity had net assets of €357,120 with significant cash reserves in the bank. At the year end the total restricted funds of the charity was €55,031 which has been set aside for future supports to families affected by cancer. The charity needs reserves to ensure the charity can continue to provide a stable service to those who need them, meet unexpected costs, provide working capital when funding is paid in arrears and have adequate cover for 12 months of current expenditure. Based on this the trustees are satisfied that it holds sufficient reserves to allow the charity to trade successfully.

Principal risks and uncertainties

The directors have identified that the key risk and uncertainties the charity faces relate to the risk of a decrease in the level of funding and grants and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation. The charity mitigates these risks as follows: -The charity continually monitors the level of activity, prepares and monitors its quarterly accounts. -The charity closely monitors emerging changes to regulations and legislation on an on-going basis. Operational/internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, clients and visitors to the hand in hand premises by ensuring all accreditation is up to date. Reputational risk - In common with many charities, the company's principal risk is reputational damage. Reputational damage could be caused by an event either within or outside the company's control. In order to mitigate this risk the charity continues to adopt best practice.

Likely future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future. Hand in Hand will continue to utilise the funding and donations it receives to directly support the families consuming Hand in Hand services and expand the reach of the charity's core mission and services. Hand in Hand will continue to focus on maximising its impact while maintaining prudent financial management.

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 Ross House, Merchants Road, Galway..

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 332 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.

Hand in Hand Company Limited by Guarantee

Directors report (continued)

Auditors

The auditors, Colleran & Co have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the companies Act 2014.

This report was approved by the board of directors on 17 August 2026 and signed on behalf of the board by:

Barry O'Sullivan
Director

Feidhlim O Hanlon
Director

Hand in Hand Company Limited by Guarantee

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 the 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

Barry O'Sullivan
Director

Feidhlim O Hanlon
Director

**Independent auditor's report to the members of
Hand in Hand Company Limited by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Hand in Hand Company Limited by Guarantee (the 'company') for the financial year ended 31 December 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 December 2025 and of its profit 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 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 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.

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.

**Independent auditor's report to the members of
Hand in Hand Company Limited by Guarantee (continued)**

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.

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.

**Independent auditor's report to the members of
Hand in Hand Company Limited by Guarantee (continued)**

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.
- 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.

**Independent auditor's report to the members of
Hand in Hand Company Limited by Guarantee (continued)**



Kenneth Colleran (Senior Statutory Auditor)

For and on behalf of
Colleran & Co Auditing Services Limited
Statutory Auditors
Pigott's Street
Loughrea
Co. Galway

Hand in Hand Company Limited by Guarantee

**Income and expenditure account
Financial year ended 31 December 2025**

	Note	2025 €	2024 €
Income		464,502	473,584
Cost of sales		(148,840)	(146,563)
Gross surplus		<u>315,662</u>	<u>327,021</u>
Administrative expenses		(190,913)	(167,542)
Net Surplus		<u>124,749</u>	<u>159,479</u>
 Surplus before taxation		 <u>124,749</u>	 <u>159,479</u>
Tax on surplus		-	-
Surplus for the financial year		<u><u>124,749</u></u>	<u><u>159,479</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 14 to 17 form part of these financial statements.

Hand in Hand Company Limited by Guarantee

**Statement of income and retained earnings
Financial year ended 31 December 2025**

	2025	2024
	€	€
Surplus for the financial year	124,749	159,479
Retained earnings at the start of the financial year	232,371	72,892
Retained earnings at the end of the financial year	<u>357,120</u>	<u>232,371</u>

Hand in Hand Company Limited by Guarantee

Balance sheet As at 31 December 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	7	1,434		2,829	
			1,434		2,829
Current assets					
Debtors	8	187,640		5,383	
Cash at bank and in hand		254,628		311,836	
		442,268		317,219	
Creditors: amounts falling due within one year	9	(86,582)		(87,677)	
Net current assets		355,686		229,542	
Total assets less current liabilities		357,120		232,371	
Net assets		357,120		232,371	
Capital and reserves					
Income and expenditure account		357,120		232,371	
Members funds		357,120		232,371	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 17 August 2026 and signed on behalf of the board by:

Barry O'Sullivan
Director

Feidhlim O Hanlon
Director

The notes on pages 14 to 17 form part of these financial statements.

Hand in Hand Company Limited by Guarantee

Notes to the financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Ross House, Merchants Road, Galway, Co.Galway

2. Statement of compliance

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 historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through surplus or deficit.

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

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.

Hand in Hand Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 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.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in surplus or deficit. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in surplus or deficit, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Hand in Hand Company Limited by Guarantee

Notes to the financial statements (continued)

Financial year ended 31 December 2025

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in income or deficit in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee of members and does not have a share capital.

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2024: 3).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	167,666	161,279
Social insurance costs	18,472	17,862
Other retirement benefit costs	295	-
	<u>186,433</u>	<u>179,141</u>

6. Appropriations of income and expenditure account

	2025	2024
	€	€
At the start of the financial year	232,371	72,892
Surplus for the financial year	124,749	159,479
At the end of the financial year	<u>357,120</u>	<u>232,371</u>

Hand in Hand Company Limited by Guarantee

Notes to the financial statements (continued)

Financial year ended 31 December 2025

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025 and 31 December 2025	15,940	15,940
Depreciation		
At 1 January 2025	13,111	13,111
Charge for the financial year	1,395	1,395
At 31 December 2025	14,506	14,506
Carrying amount		
At 31 December 2025	1,434	1,434
At 31 December 2024	2,829	2,829

8. Debtors

	2025 €	2024 €
Other debtors	185,597	4,356
Prepayments	2,043	1,027
	187,640	5,383

9. Creditors: amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	401	95
Trade creditors	17,585	7,880
Other creditors including tax and social insurance	59,331	67,142
Accruals	9,265	12,560
	86,582	87,677

10. Approval of financial statements

The board of directors approved these financial statements for issue on 17 August 2026.

Hand in Hand Company Limited by Guarantee

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

Hand in Hand Company Limited by Guarantee

Detailed profit and loss account Financial year ended 31 December 2025

	2025 €	2024 €
Income		
Corporate donations	77,972	34,335
Private donations	2,935	30,750
Fundraising	246,986	41,831
Third party fundraising	-	169,843
Grant income	18,309	61,500
Grants - restricted funding	117,320	119,825
Fundraising -Ring fenced	980	15,500
	<u>464,502</u>	<u>473,584</u>
Cost of sales		
Fundraising costs	(14,855)	(28,266)
Cleaning	(48,936)	(24,956)
Laundry	(2,154)	(5,936)
Meals	(24,000)	(2,250)
Emotional support services	(18,095)	(35,694)
Wages and salaries	(36,700)	(44,529)
Employer's PRSI contributions	(4,100)	(4,932)
	<u>(148,840)</u>	<u>(146,563)</u>
Gross surplus	<u>315,662</u>	<u>327,021</u>
Gross surplus percentage	68.0%	69.1%
Overheads		
Administrative expenses	(190,913)	(167,542)
	<u>(190,913)</u>	<u>(167,542)</u>
Operating surplus	124,749	159,479
Operating surplus percentage	26.9%	33.7%
Surplus before taxation	<u>124,749</u>	<u>159,479</u>

Hand in Hand Company Limited by Guarantee

Detailed income and expenditure account (continued)
Financial year ended 31 December 2025

	2025	2024
	€	€
Overheads		
Administrative expenses		
Wages and salaries	(130,966)	(116,750)
Employer's PRSI contributions	(14,372)	(12,930)
Staff pension costs	(295)	-
Rent	(11,669)	(10,728)
Light and heat	(293)	527
Travel & subsistence	(4,291)	(3,334)
Telephone	(1,398)	(3,044)
Postage,printing & stationery	(654)	(434)
Software & computer costs	(1,626)	(2,795)
Water rates	(66)	(923)
Insurance	(1,508)	(1,125)
Training & subscriptions	(4,937)	(2,640)
Legal and professional	(6,205)	-
Accountancy fees	(6,765)	(8,030)
Auditors remuneration	(2,950)	(2,500)
Bank charges	(574)	(704)
General expenses	(949)	(272)
Depreciation of tangible assets	(1,395)	(1,860)
	<u>(190,913)</u>	<u>(167,542)</u>