

Company Number: 684095

Early Onset Parkinson's Disease Company Limited By Guarantee

Directors' Report and Unaudited Financial Statements

for the financial year ended 31 December 2025

Early Onset Parkinson's Disease Company Limited By Guarantee

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Accountants' Report	7
Income and Expenditure Account	8
Balance Sheet	9
Statement of Changes in Equity	10
Notes to the Financial Statements	11 - 13
Supplementary Information on Trading Statement	15 - 17

Early Onset Parkinson's Disease Company Limited By Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Lynn McDonald (Appointed 25 November 2025) Michelle Todman Kieran Fallon (Resigned 20 October 2025) Freda Cunningham (Resigned 9 June 2025) Joseph Condon John Kernan (Resigned 4 May 2026) Fiona Staunton Evin Conway Ciarán Bolger
Company Secretary	Michelle Todman (Appointed 8 May 2026) Joseph Condon (Resigned 8 May 2026)
Company Number	684095
Charity Number	20206267
Registered Office and Business Address	77 Lower Camden Street Dublin 2 D02XE80
Accountants	Whelan Dowling & Associates Chartered Accountants Block 1, Unit 1 & 4, Northwood Court, Santry D09E438
Bankers	Bank of Ireland 33/34 Arran Quay Smithfield Dublin 7
Solicitors	Addleshaw Goddard (Ireland) LLP Fitzwilliam 28 Dublin 2

Early Onset Parkinson's Disease Company Limited By Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2025

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

Principal Activity and Review of the Business

The principal activities are to provide information, organise events, and exercise classes which also allow people to connect for peer support. Advocate and work with researchers to help enhance the lives of people living with Parkinson's and in particular Early onset Parkinson's disease.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2025.

Financial Results

The (deficit)/surplus for the financial year amounted to €(9,249) (2024 - €1,199).

At the end of the financial year, the company has assets of €94,908 (2024 - €102,056) and liabilities of €5,061 (2024 - €2,960). The net assets of the company have decreased by €(9,249).

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Lynn McDonald (Appointed 25 November 2025)
Michelle Todman
Kieran Fallon (Resigned 20 October 2025)
Freda Cunningham (Resigned 9 June 2025)
Joseph Condon
John Kernan (Resigned 4 May 2026)
Fiona Staunton
Evin Conway
Ciarán Bolger

The secretaries who served during the financial year were:

Michelle Todman (Appointed 8 May 2026)
Joseph Condon (Resigned 8 May 2026)

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. The company has a policy of maintaining adequate cash reserves;
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis; 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, volunteers, service users and visitors.

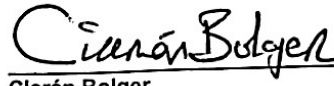
Early Onset Parkinson's Disease Company Limited By Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 77 Lower Camden Street, Dublin 2, D02XE80.

Signed on behalf of the board


Evin Conway
Director
20 August 2026
Claran Bolger
Director
20 August 2026

Early Onset Parkinson's Disease Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

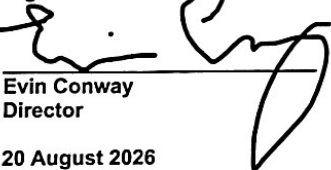
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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 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.

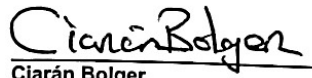
In preparing these financial statements, the directors are required to:

- 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.

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.

Signed on behalf of the board


Evin Conway
Director
20 August 2026


Ciarán Bolger
Director
20 August 2026

**Early Onset Parkinson's Disease Company Limited By Guarantee
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Early Onset Parkinson's Disease Company Limited By Guarantee
for the financial year ended 31 December 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 December 2025 as set out on pages 8 to 13 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to us.

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

This report is made solely to the Board of Directors of Early Onset Parkinson's Disease Company Limited By Guarantee, 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 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.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Early Onset Parkinson's Disease Company Limited By Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Early Onset Parkinson's Disease Company Limited By Guarantee. You consider that Early Onset Parkinson's Disease Company Limited By Guarantee 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 financial statements of Early Onset Parkinson's Disease Company Limited By Guarantee. For this reason, we have not verified the adequacy, 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 financial statements.

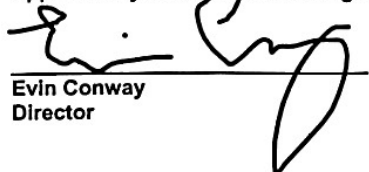
WHELAN DOWLING & ASSOCIATES
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court,
Santry
D09E438

20 August 2026

Early Onset Parkinson's Disease Company Limited By Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income		25,743	31,274
Expenditure		(35,657)	(30,075)
(Deficit)/surplus before interest		(9,914)	1,199
Interest receivable and similar income		665	-
(Deficit)/surplus for the financial year		(9,249)	1,199
Total comprehensive income		(9,249)	1,199

Approved by the board on 20 August 2026 and signed on its behalf by:


Evin Conway
Director


Ciarán Bolger
Director

Early Onset Parkinson's Disease Company Limited By Guarantee

BALANCE SHEET

as at 31 December 2025

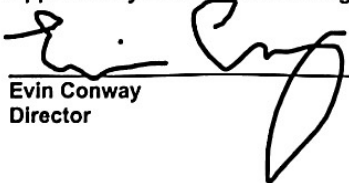
	Notes	2025 €	2024 €
Current Assets			
Debtors	6	2,163	982
Cash and cash equivalents		92,745	101,074
		<u>94,908</u>	<u>102,056</u>
Creditors: amounts falling due within one year	7	<u>(5,061)</u>	<u>(2,960)</u>
Net Current Assets		<u>89,847</u>	<u>99,096</u>
Total Assets less Current Liabilities		<u>89,847</u>	<u>99,096</u>
Reserves			
Income and expenditure account		89,847	99,096
Equity attributable to owners of the company		<u>89,847</u>	<u>99,096</u>

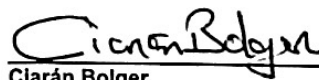
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Early Onset Parkinson's Disease 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 section 358 are satisfied,
- (c) the members 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.

Approved by the board on 20 August 2026 and signed on its behalf by:


Evin Conway
Director


Ciarán Bolger
Director

Early Onset Parkinson's Disease Company Limited By Guarantee
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Retained surplus	Total
	€	€
At 1 January 2024	97,897	97,897
Surplus for the financial year	1,199	1,199
At 31 December 2024	99,096	99,096
Deficit for the financial year	(9,249)	(9,249)
At 31 December 2025	89,847	89,847

Early Onset Parkinson's Disease Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Early Onset Parkinson's Disease Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 684095. The registered office of the company is 77 Lower Camden Street, Dublin 2, D02XE80 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared in accordance with 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 financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

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 and Section 1A of FRS 102.

Income

Income is recognised when the company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants from Government and other institutional donors: where related to performance and specific deliverables are accounted for as the company earns the right to consideration by its performance. Where income is received in advance, it is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued. Where no performance and specific deliverables are imposed the income is recognised when the company is entitled to the income, it is probable that the company will receive the funds and the amount can be measured reliably.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

No charge to taxation arises as the company is exempt under section 207 and 208 of the Taxes Consolidation Act 1997. The company's charity number is CHY22875.

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 Income and Expenditure Account.

Early Onset Parkinson's Disease Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Going concern

The Company reported a trading deficit of €9,948 in the year ended 31 December 2025 and net assets of €89,847. The directors monitor their bank and reserves position carefully as a matter of course.

To date, there is no indication that there will be funding cuts imposed on the company. The directors have continued to monitor the Company's activities closely to ensure there is no material deficit in funding. The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements.

The directors are confident that they will have the necessary funds to meet its current and future obligations to third parties and consequently the financial statements are prepared on the going concern basis of accounting.

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Administration	1	1
6. Debtors	2025 €	2024 €
Trade debtors	-	982
Prepayments	1,498	-
Accrued income	665	-
	2,163	982
7. Creditors	2025 €	2024 €
Amounts falling due within one year		
Trade creditors	2,906	2,960
Accruals	2,155	-
	5,061	2,960

8. 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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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.

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

10. Contingent liabilities

There was no contingent liability at the financial year-ended 31 December 2025.

Early Onset Parkinson's Disease Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. Related party transactions

The charities trustees are the directors who served during the year. No trustee received any remuneration during the year. Travel costs amounting to €Nil (2024: €Nil) were reimbursed to trustees.

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024: €Nil).

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 August 2026.

EARLY ONSET PARKINSON'S DISEASE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Early Onset Parkinson's Disease Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income			
Donations		21,053	29,424
Membership		1,925	1,850
Restricted income		2,765	-
		<u>25,743</u>	<u>31,274</u>
 Overhead expenses	 1	 (35,657)	 (30,075)
		<u>(9,914)</u>	<u>1,199</u>
 Miscellaneous income	 2	 665	 -
Net (deficit)/surplus		<u><u>(9,249)</u></u>	<u><u>1,199</u></u>

Early Onset Parkinson's Disease Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial year ended 31 December 2025

	2025 €	2024 €
Administration Expenses		
Wages and salaries	22,798	16,969
Staff training	260	6,752
Rent payable	244	701
Insurance	1,238	1,249
Printing, postage and stationery	434	263
Advertising, communication and PR	1,134	466
Telephone Broadband	225	205
IT systems and computer costs	1,172	1,037
Legal and professional	40	40
Accountancy Fees	1,845	1,230
Bank charges	410	352
General expenses	268	-
Subscriptions	846	811
Community funding	4,743	-
	35,657	30,075

Early Onset Parkinson's Disease Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2025

	2025 €	2024 €
Miscellaneous Income		
Bank Interest	665	-