

Company No. 655318

Hands 4 Unity Company Limited By Guarantee

Financial Statements for the year ended 31 December 2025

*Prepared by the Directors in accordance with FRS 102 (Section 1A) – Unaudited
Financial Statements*

Hands 4 Unity Company Limited By Guarantee

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DIRECTORS AND OTHER INFORMATION

Directors:

Evelyn Nomayo
Ejiro Ohare Stratton
Fergus O'Dowd

Aaron Pundol

Organisation Secretary:

Ejiro Ohare Stratton

Registered Office:

The Mill Enterprise Hub
Newtown Link Road
Drogheda
Co. Louth

Tax Registration Number 3678545IH

Financial Institution:

AIB Bank, Drogheda

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DIRECTORS' REPORT

The Directors present their report together with the financial statements for the year ended 31 December 2025.

The organisation continued to deliver community-based initiatives promoting inclusion, diversity, and social cohesion throughout the year.

The organisation remains financially stable, with positive reserves and continued funding support from local and national stakeholders.

The organisation maintains reserves to ensure sustainability and to support future programme delivery.

The Directors do not recommend share of surplus as the legal statutes of the organisation will not allow this.

The Directors confirm that proper books of account have been maintained and that the financial statements have been prepared in accordance with applicable standards and the provisions of the Companies Act 2014.

The report was approved and signed on behalf of the board by



Evelyn Nomayo
Director

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the financial statements in accordance with applicable Irish law and accounting standards.

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the organisation for that year.

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with the provisions of the Companies Act 2014.

They are also responsible for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the organisation's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration on unaudited financial statements

In relation to the financial statements:

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.

The Directors confirm that the financial statements have been prepared on a going concern basis.

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The Directors confirm that all relevant accounting records have been maintained and that, to the best of their knowledge and belief, the financial statements reflect all transactions for the year ended 31 December 2025.

Signed on behalf of the Board

Evelyn Nomayo

Evelyn Nomayo
Director

Date: 29/03/2026

Ejiro Ohare Stratton

Ejiro Ohare Stratton
Director / Secretary

Date: 29/03/2026

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AUDIT EXEMPTION STATEMENT

Hands 4 Unity Company Limited By Guarantee We, the Directors of Hands 4 Unity, state that;

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

(b) The organisation is availing itself of the exemption on the grounds that the conditions specified in s.358 of the 2014 Act are satisfied,

(c) The members of the company have not served a notice on the organisation under s.334(1) in accordance with s.334(2),

(d) We acknowledge the organisation'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 organisation 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 organisation,

(e) The organisation has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the organisation is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

This report was approved and signed on behalf of the board by



Evelyn Nomayo

Director

Date: 29/03/2026

Hands 4 Unity Company Limited By Guarantee

INCOME AND EXPENDITURE ACCOUNT

	2025 (€)	2024 (€)
Income	33,629.09	19,834.00
Expenditure	34,125.86	26,931.00
Surplus / Deficit	(496.77)	(7,097.00)

BALANCE SHEET

Assets	2025 (€)	2024 (€)
Fixed Assets	2,381.00	1,341.00
Cash at Bank & in Hand	8,207.43	2,557.00
Total Assets	10,588.43	3,898.00
Liabilities	2025 (€)	2024 (€)
Creditors /Accruals	5,476.00	2,757.00
Total Liabilities	5,476.00	2,757.00
Net Assets	5,112.43	1,141.00

Accruals 2025

Ejiro Ohare Stratton cr.	4,291.00
DJK Creations cr.	600.00
Barbican Centre cr.	585.00
Total	5,476.00

Notes to the Accounts

Tangible Fixed Assets

Tangible fixed assets represent equipment including sewing machines cost of 1,843.13. The total cost of assets at year end was €3,184.13. Depreciation has been applied at a rate of 25% on a straight-line basis, resulting in a net book value of €2,381.00 at 31 December 2025. Accruals represent amounts owed at year end for expenses incurred but not yet paid. Differences between cashbook and bank arise due to timing and reconciliation items.

Approved by the board on 29th March 2026 and signed on its behalf by



Evelyn Nomayo
Director



Ejiro Ohare Stratton
Director / Secretary

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SUPPLEMENTARY INFORMATION

Income Breakdown:

Members Fees	380.00
Fundraising	545.78
Louth Local Development	21,589.68
SSGT Grant	4,340.00
Credit Union / D Hotel	800.00
Refund Payments	968.12
Project Collections	5,005.51
Total Income	33,629.09

Expenditure Breakdown:

Insurance	450.00
Website	351.78
Accountancy Fees	420.00
Advertising	450.50
Printing	651.49
Office Rent	3,013.50
Venue Hire	1,470.25
Project Costs	19,730.44
Entertainment	60.00
Sewing Project	5,883.13
Gift Vouchers	356.84
Phone	240.00
Bank Charges	109.80
Tutor Payment	135.00
Depreciation on Equipment	803.13
Total Expenditure	34,125.86

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities relating to small companies.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

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The company is availing itself of the exemption on the grounds that the conditions specified in s.358 of the 2014 Act. are satisfied.

The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

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,

The company 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 company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353

Approved by the board on 29th March 2026 and signed on its behalf by



Evelyn Nomayo
Director



Ejiro Ohare Stratton
Director / Secretary

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Companies Act 2014. Balance Sheet as at 31 December 2025

	2025 (€)	2024 (€)
Fixed Assets		
At 1 January	1,341.00	1,341.00
Additions	1,843.13	
Total Fixed Assets	3,184.13	
Depreciation Charge for the year	803.13	
Net Book Value	2,381.00	1,341.00
Current Assets		
Cash in Hand and at Bank	8,207.43	2,557.00
Total Assets	10,588.43	3,898.00
Current Liabilities		
Amounts falling due within one year:		
Creditors / Accruals	5,476.00	2,757.00
Total Current Liabilities	5,476.00	2,757.00
Total Net Assets less Current Liabilities	5,112.43	1,141.00
Revenue Reserves	5,112.43	1,141.00
Members' Funds	5,112.43	1,141.00

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Notes to the Financial Statements (Enhanced)

Deficit:

The organisation recorded a deficit of €496.77 for the year ended 31 December 2025. This reflects a near break-even position, where income closely matched expenditure. The deficit arises primarily from a non-cash depreciation charge and has been reflected in reserves.

Cash Position:

Cash at bank and in hand amounted to €8,207.43 at year end. This represents available liquidity; however, it should be considered alongside outstanding liabilities to determine the true financial position.

Liabilities (Accruals):

Total liabilities of €5,476.00 relate to amounts owed at year end for expenses incurred but not yet paid. These include director out-of-pocket expenses and supplier balances. These will be settled in the following financial period.

Net Assets:

Net assets increased to €5,112.43 (2024: €1,141), reflecting improved financial stability and growth in retained reserves.

Tangible Fixed Assets:

Fixed assets are stated at cost less accumulated depreciation. Depreciation of €803.13 was charged during the year at a rate of 25% on a straight-line basis, resulting in a closing net book value of €2,381.00.