

Registration number 702706

Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)

Unaudited Financial Statements

for the financial period from 01 January 2025 to 31 December 2025

Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)

Directors and other information	1
Directors' report	2
Statement of directors' responsibilities	3
Income and expenditure account	4
Balance sheet	5 - 6
Notes to the financial statements Including statement of accounting policies	7 - 9

**Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)**

Directors and other information

Directors	Scott Keegan Alan Keegan Christine Keegan
Secretary	Scott Keegan
Company number	702706
Registered office	21 Haydens Park Grove Lucan Co Dublin K78KD59
Business address	21 Haydens Park Grove Lucan Co Dublin K78KD59

Keegan Independent Living Company Limited by Guarantee

(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report for the period ended 31 December 2025

The Directors present their report and the unaudited accounts for the period ended 31 December 2025.

Incorporation

The company was incorporated on 30 August 2021 as Keegan Independent Living CLG.

Principal activities and review of the business

The principal activities of the company are to manage and expand the Direct Payments annual package which Scott Keegan receives from Health Service Executive (HSE). This package funds Scott Keegan's Personal Assistance (PA) hours. The company's only source of income is the HSE. The company is a not-for-profit organisation with all funds being utilised to finance the number of PA hours for Scott Keegan. Áiseanna Tacaíochta is the recognised intermediary body through which the HSE transfer the funds to Keegan Independent Living CLG on a monthly basis.

During the financial period ending 31 December 2025, Keegan Independent Living CLG had no activities.

Directors of the company

The current membership of the board is listed on page 1, 'Directors and other information'.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper 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 maintained at the Registered Office.

This report was approved by the Board on **15th January 2026** and signed on its behalf by:

Scott Keegan

Scott Keegan
Director

Christine Keegan

Christine Keegan
Director

**Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)**

**Statement of Directors responsibilities and declaration on unaudited financial statements for
the period ended 31 December 2025**

General responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish 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 company and of the surplus or deficit of the company for the financial period. In preparing those 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 the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company. The accounting records must enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8:

- 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 been prepared on the going concern basis on the grounds that the company will continue in business.
- The Directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st December 2025.

On behalf of the Board: **15th January 2026**

Scott Keegan

Scott Keegan
Director

Christine Keegan

Christine Keegan
Director

**Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)**

**Income and expenditure account
for the period ended 31 December 2025**

	Notes	Year Ended 2025 €	Year Ended 2024
Turnover		-	
Administrative expenses		-	
Retained earnings at the start of the financial period		-	-
		<hr/>	<hr/>
Retained earnings at the end of the financial period		-	-
		<hr/> <hr/>	<hr/> <hr/>

There were no activities of the company from continuing operations.

There are no recognised gains or losses or profit or loss for the above financial period.

The notes on pages 7 to 8 form an integral part of these financial statements.

**Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)**

The notes on pages 7 to 8 form an integral part of these financial statements.

**Balance sheet
As at 31 December 2025**

Notes	2025 €	2024 €
Current assets		
Debtors	-	-
Cash at bank and in hand	-	-
Current Liabilities		
Creditors: Short Term	-	-
Accruals	-	-
Payroll Taxation	-	-
Total assets less current liabilities	-	-
Net assets	-	-
Reserves		
Revenue reserves account	-	-
Members' funds	-	-

The directors 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 audit exemption on the grounds that Section 358 of the Companies Act 2014 is complied with;

(c) no notice under subsection (1) of Section 334 of the Companies Act 2014 has, in accordance with subsection (2) of that section, been served on the company;

**Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)**

The notes on pages 7 to 9 form an integral part of these financial statements.

**Balance sheet
for the period ended 31 December 2025**

..... continued

(d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements in so far as they are applicable to the company.

The financial statements were approved by the Board on the **15th January 2026** signed on its behalf by:

Scott Keegan
Scott Keegan
Director

Christine Keegan
Christine Keegan
Director

**Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)**

Notes to the Financial Statements

for the period ended 31 December 2025

1. Statement of accounting policies

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

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Income policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Income

	2025	2024
	€	€
Class of business		
Grant income	-	-
	-----	-----
	-	-
	=====	=====

**Keegan Independent Living Company Limited by Guarantee
(A Company Limited by Guarantee and not having a Share Capital)**

Notes to the financial statements

for the period ended 31 December 2025

..... continued

**3. Employees
Number of employees**

The average monthly numbers of employees during the period were:	2025	2024
	No.	No.
	-	-
	-	-
	=====	=====

Employment costs	2025	2024
	€	€
Wages and salaries	-	-
Social insurance costs	-	-
	-	-
	=====	=====

4. Debtors	2025	2024
	€	€
Debtors	-	-
	=====	=====

5. Reconciliation of movements in members' funds	2025	2024
	€	€
Surplus / (Deficit) for the period	-	-
	=====	=====

6. Company limited by guarantee

The company is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up, is €1.

7. Accounting periods

The current accounts are for the 12 month period ending 31st December 2025.

Keegan Independent Living Company Limited by Guarantee

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

for the period ended 31 December 2025

..... continued

8. Approval of financial statements

The Board of Directors approved the financial statements for issue on the **15th January 2026**.