

Homecarer Trusted Independent Living Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Homecarer Trusted Independent Living Limited

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Homecarer Trusted Independent Living Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 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 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 company as at the financial year end date and of the profit or loss 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; 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 profit or loss 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

John Roche
Director

24 February 2026

Marie Roche
Director

24 February 2026

Homecarer Trusted Independent Living Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	1,669	-
Current Assets			
Debtors	6	24,496	106,899
Cash and cash equivalents		218,239	44,494
		242,735	151,393
Creditors: amounts falling due within one year	7	(47,805)	(38,110)
Net Current Assets		194,930	113,283
Total Assets less Current Liabilities		196,599	113,283
Creditors:			
amounts falling due after more than one year	8	(11,870)	(28,767)
Net Assets		184,729	84,516
Capital and Reserves			
Called up share capital presented as equity		10	10
Retained earnings		184,719	84,506
Equity attributable to owners of the company		184,729	84,516

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 Homecarer Trusted Independent Living Limited, 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 shareholders 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,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and 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 on 24 February 2026 and signed on its behalf by:

John Roche
Director

Marie Roche
Director

Homecarer Trusted Independent Living Limited

STATEMENT OF CHANGES IN EQUITY

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	8	21,847	21,855
Profit for the financial year	-	62,659	62,659
Net proceeds of equity ordinary share issue	2	-	2
At 31 July 2024	10	84,506	84,516
Profit for the financial year	-	100,213	100,213
At 31 July 2025	10	184,719	184,729

Homecarer Trusted Independent Living Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Homecarer Trusted Independent Living Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 653078. The registered office of the company is Basement office, 1 Harrington Street, Portobello, Dublin 8 which is also the principal place of business of the company. Social work activities without accommodation for the elderly and disabled. 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 July 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 on the going concern basis and 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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 33% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Homecarer Trusted Independent Living Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the financial year ended 31 July 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,531	-
	<u> </u>	<u> </u>
4. Employees		
The average monthly number of employees, including directors, during the financial year was 41, (2024 - 40).		
	2025	2024
	Number	Number
Employees	41	40
	<u> </u>	<u> </u>
5. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 August 2024	7,064	7,064
Additions	3,200	3,200
	<u> </u>	<u> </u>
At 31 July 2025	10,264	10,264
	<u> </u>	<u> </u>
Depreciation		
At 1 August 2024	7,064	7,064
Charge for the financial year	1,531	1,531
	<u> </u>	<u> </u>
At 31 July 2025	8,595	8,595
	<u> </u>	<u> </u>
Net book value		
At 31 July 2025	1,669	1,669
	<u> </u>	<u> </u>
6. Debtors	2025	2024
	€	€
Trade debtors	21,035	106,899
Other debtors	757	-
Prepayments	2,704	-
	<u> </u>	<u> </u>
	24,496	106,899
	<u> </u>	<u> </u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the financial year ended 31 July 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	151	1,682
Taxation	44,258	33,307
Other creditors	246	46
Accruals	3,150	3,075
	<u>47,805</u>	<u>38,110</u>
	<u><u>47,805</u></u>	<u><u>38,110</u></u>
8. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Taxation and social welfare	11,870	28,767
	<u>11,870</u>	<u>28,767</u>
	<u><u>11,870</u></u>	<u><u>28,767</u></u>
9. Income Statement	2025	2024
	€	€
At 1 August 2024	84,506	21,847
Profit for the financial year	100,213	62,659
	<u>184,719</u>	<u>84,506</u>
	<u><u>184,719</u></u>	<u><u>84,506</u></u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 July 2025.		
11. Directors' remuneration	2025	2024
	€	€
Remuneration	156,000	80,800
Pension contributions	153,000	85,000
	<u>309,000</u>	<u>165,800</u>
	<u><u>309,000</u></u>	<u><u>165,800</u></u>
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 24 February 2026.		