Wicklow Travellers Group Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2025

Wicklow Travellers Group Company Limited by Guarantee

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Wicklow Travellers Group Company Limited by Guarantee
DIRECTORS AND OTHER INFORMATION

Directors	Bridget Power Donal Browne Niamh Wogan Fiona Creedon Helen Duffy Anne Connors (Resigned 12 June 2025) Conor Kirwan (Resigned 21 July 2025) Ruth Guy
Company Secretary	Ruth Guy (Appointed 22 September 2025) Fiona Creedon (Resigned 22 September 2025)
Company Number	248913
Charity Number	20033576
Registered Office and Business Address	Centre of Education & Resourcing Travellers Crinion Park Wicklow Town Co. Wicklow
Auditors	Fmco Accountants Limited Chartered Accountants and Statutory Audit Firm Marina House Clarence Street Dun Laoghaire Co. Dublin
Bankers	Allied Irish Bank Abbey Street Wicklow Town Co. Wicklow

Wicklow Travellers Group Company Limited by Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2025

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

Principal Activity and Review of the Business
The Wicklow Travellers Group Company Limited by Guarantee, WTG, is an organisation of Travellers and settled people working together and providing community development responses with Travellers in County Wicklow (excluding Bray and its environs) in relation to culture, accommodation, employment and enterprise, health, education, youth work and children.

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 surplus/(deficit) for the financial year after providing for depreciation amounted to €36,994 (2024 - €(11,506)).

At the end of the financial year, the company has assets of €802,666 (2024 - €835,609) and liabilities of €79,733 (2024 - €149,670). The net assets of the company have increased by €36,994.

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

Bridget Power
Donal Browne
Niamh Wogan
Fiona Creedon
Helen Duffy
Anne Connors (Resigned 12 June 2025)
Conor Kirwan (Resigned 21 July 2025)
Ruth Guy

The secretaries who served during the financial year were:

Ruth Guy (Appointed 22 September 2025)
Fiona Creedon (Resigned 22 September 2025)

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 Statement of Financial Position Events
There have been no significant events affecting the company since the financial year-end.

Auditors
Justin Connolly & Company resigned as auditors during the financial year and the directors appointed Fmco Accountants Limited, (Chartered Accountants), to fill the vacancy.

Going Concern
The directors and management regularly assess whether the company is adequately funded to be able to continue trading and pay its debts as they fall due for the foreseeable future (being 12 months from the date of approval of these financial statements). We have reviewed current performance, our plans for future actions and the feasibility of those plans. We have prudently assessed our income/expenditure and checked that we have no notification from any core funding grant providers to put any doubt on the presumption that they will continue to financially support the company at current levels over the next 12 months.

Based on the above, the directors are confident the company will continue trading for the foreseeable future and these financial statements disclose all matters we are aware of that are relevant to the company's ability to continue as a going concern.

Wicklow Travellers Group Company Limited by Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2025

Charities Governance Code
In common with all registered charities, the directors (termed "Trustees" for such purposes) are obliged to submit the company's Charity Annual Report (CAR) to the Charities Regulator within 10 months of each year-end. The Board has considered the principles and recommended practices of the Charities Governance Code and is committed to maintaining high standards of governance in line with its provisions. During the financial year, the Board undertook a review of its governance arrangements against the Code and identified areas for ongoing development. Appropriate actions are in progress to address these areas and strengthen governance practices. The Directors are satisfied that the organisation has partially applied the Code throughout the year ended 31 December 2025.

Statement on Relevant Audit Information
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

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 Centre of Education & Resourcing Travellers, Crinion Park, Wicklow Town, Co. Wicklow.

Signed on behalf of the board

Donal Browne

Donal Browne
Director

25 May 2026

Helen Duffy
Director

25 May 2026

Wicklow Travellers Group 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; 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 readily and properly 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.

Disclosure of Information to Auditor
Each persons who are directors at the date of approval of this report confirms that:
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Donal Browne

Donal Browne
Director

25 May 2026

Helen Duffy
Director

25 May 2026

INDEPENDENT AUDITOR'S REPORT
to the Members of Wicklow Travellers Group Company Limited by Guarantee

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Wicklow Travellers Group Company Limited by Guarantee ('the company') for the financial year ended 31 December 2025 which comprise the Income Statement, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 surplus 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", applying Section 1A of that Standard; and
- have been properly 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 described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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 the date 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.

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 course of 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.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT
to the Members of Wicklow Travellers Group Company Limited by Guarantee

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 any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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 any 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.

Alan Turner
for and on behalf of
FMCO ACCOUNTANTS LIMITED
Chartered Accountants and Statutory Audit Firm
Marina House
Clarence Street
Dun Laoghaire
Co. Dublin

25 May 2026

Wicklow Travellers Group Company Limited by Guarantee
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 company's 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.

Wicklow Travellers Group Company Limited by Guarantee
INCOME STATEMENT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income	**6**	**798,027**	698,583
Expenditure		**(761,033)**	(710,089)
Surplus/(deficit) for the financial year		**36,994**	(11,506)
Total comprehensive income		**36,994**	(11,506)
Retained surplus brought forward		**685,939**	697,445
Retained surplus carried forward		**722,933**	685,939

Approved by the board on 25 May 2026 and signed on its behalf by:

Donal Browne

Donal Browne
Director

Helen Duffy
Director

Wicklow Travellers Group Company Limited by Guarantee
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	9	525,723	555,737
Current Assets			
Receivables	10	30,294	39,432
Cash and cash equivalents		246,649	240,440
		276,943	279,872
Payables: amounts falling due within one year	12	(72,378)	(134,245)
Net Current Assets		204,565	145,627
Total Assets less Current Liabilities		730,288	701,364
amounts falling due after more than one year	13	(7,355)	(15,425)
Net Assets		722,933	685,939
Reserves			
Retained surplus		722,933	685,939
Members' Funds		722,933	685,939

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.

Approved by the board on 25 May 2026 and signed on its behalf by:

Donal Browne

Donal Browne
Director

Helen Duffy

Helen Duffy
Director

Wicklow Travellers Group Company Limited by Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		**36,994**	(11,506)
Adjustments for:			
Depreciation		**30,883**	31,617
Movement on reserves		**(8,070)**	(15,853)
Amortisation of government grants		**(17,013)**	(17,153)
		42,794	(12,895)
Movements in working capital:			
Movement in receivables		**9,138**	(8,772)
Movement in payables		**(59,404)**	58,082
Cash (used in)/generated from operations		**(7,472)**	36,415
Cash flows from investing activities			
Payments to acquire property, plant and equipment		**(869)**	(5,534)
Cash flows from financing activities			
Government grants		**17,013**	17,153
Net increase in cash and cash equivalents		**8,672**	48,034
Cash and cash equivalents at beginning of financial year		**230,696**	182,662
Cash and cash equivalents at end of financial year	**11**	**239,368**	230,696

Wicklow Travellers Group Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. General Information

Wicklow Travellers Group Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 248913. The registered office of the company is Centre of Education & Resourcing Travellers, Crinion Park, Wicklow Town, Co. Wicklow 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 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.

Income
Revenue comprises the total value of grant aid and donations received by the company. All income is included in the financial statements when the performance obligation has been satisfied.

Property, plant and equipment and depreciation
Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. Freehold land is stated at cost and is not depreciated. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Not depreciated
Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	20% Straight line

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 receivables
Trade and other receivables 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.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

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 payables
Trade and other payables 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.

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.

Taxation
The company is a not-for-profit entity and in so is registered with the Charities Regulator under Registered Charity Number 20033576. It also has charitable tax exemption number, CHY 11870, from Revenue and, as such, is not within the charge to Corporation Tax.

Government grants
Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

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. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing useful economic lives for depreciation purposes of tangible fixed assets
Long-lived assets, consisting primarily of Tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

Going Concern
In evaluating the appropriateness of the going concern basis, the directors have applied judgement in preparing budgets and cash flow forecasts for the next 12 months, acknowledging the inherent level of estimation involved. The key assumptions made by management in their going concern assessment include:

Funding for the company's core projects will continue beyond 2025, with comparable levels of funding expected in 2026.

Expenditure on related projects will be controlled and aligned with the income generated from core funding.

Wicklow Travellers Group Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Core Funding Streams - HSE, PPN, NTP, Tusla, KWETB	**599,368**	535,349
Dormant Account Funding - NTP, Tusla	**104,049**	42,214
Tusla Seed & WRC Funding	**20,915**	1,425
HSE - WRC, Top up & Accommodation Worker Funding	**11,499**	37,464
HSE - Fishing Futures & National Lottery Funding	**15,800**	12,221
WCC Urban Outdoor & Healthy Ireland Funding	**18,190**	36,597
KWETB - Reach & Youth Night Funding	**2,603**	-
Other Grant Funding - WCC, DCED, SICAP, NYCI	**5,974**	16,160
Other operating income	**19,629**	17,153
	798,027	698,583

The whole of the company's income is attributable to its market in Ireland and is derived from the principal activity of the provision of community development responses with Travellers in County Wicklow (excluding Bray and its environs) in relation to culture, accommodation, employment and enterprise, health, education, youth work and children.

7. Operating surplus/(deficit)

	2025 €	2024 €
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of property, plant and equipment	**30,883**	31,617
Amortisation of Government grants	**(17,013)**	(17,153)

8. Employees

The average monthly number of employees, including directors, during the financial year was 36, (2024 - 36).

	2025 Number	2024 Number
Community Development	**-**	3
DCED	**6**	2
Directors	**7**	7
Healthy Ireland	**1**	1
KWETB UBU Outreach project	**1**	1
Primary Health Care	**19**	19
Public Participation Network	**1**	2
Tusla	**1**	-
WCC Urban outdoor recreational project	**-**	1
	36	36

9. Property, plant and equipment

	Land and buildings freehold	Long leasehold property	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 January 2025	50,790	598,867	212,614	862,271
Additions	-	-	869	869
At 31 December 2025	50,790	598,867	213,483	863,140
Depreciation				
At 1 January 2025	-	131,748	174,786	306,534
Charge for the financial year	-	11,977	18,906	30,883
At 31 December 2025	-	143,725	193,692	337,417
Carrying amount				
At 31 December 2025	**50,790**	**455,142**	**19,791**	**525,723**
At 31 December 2024	50,790	467,119	37,828	555,737

10. Receivables

	2025	2024
	€	€
Other debtors	**29,248**	36,911
Prepayments	**1,046**	2,521
	30,294	39,432

11. Cash and cash equivalents

	2025	2024
	€	€
Cash and bank balances	**246,649**	240,440
Bank overdrafts	**(7,281)**	(9,744)
	239,368	230,696

12. Payables
Amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	**7,281**	9,744
Taxation	**9,893**	16,511
Other creditors	**5,256**	5,470
Accruals	**6,303**	5,295
Deferred Income	**43,645**	97,225
	72,378	134,245

13. Payables
Amounts falling due after more than one year

	2025	2024
	€	€
Government grants	**7,355**	15,425

Wicklow Travellers Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

14. Taxation

	2025 €	2024 €
Payables:		
PAYE	**9,893**	16,511

15. State Funding

Agency	**HSE**
Sponsoring Government Department	Department of Health
Grant Programme	Primary Health Care Project
Purpose of the Grant	Enhance Health, Education and Development
Term	1 year
Total Fund	€249,406
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with the HSE

Agency	**HSE**
Sponsoring Government Department	The National Lottery
Grant Programme	Fishing Futures Project
Purpose of the Grant	Access to provincial and national angling events and insurance
Term	1 year
Total Fund	€5,800
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with the HSE

Agency	**HSE**
Sponsoring Government Department	The National Lottery
Grant Programme	Summer Project Activities
Purpose of the Grant	Youth Activities
Term	1 year
Total Fund	€10,000
Fund deferred or due at financial year end	€10,000
Capital Grant	No
Restriction on use	As set out in contract with the HSE

Agency	**HSE**
Sponsoring Government Department	Department of Health
Grant Programme	Primary Health Care Grant Top up
Purpose of the Grant	Enhance Health, Education and Development
Term	1 year
Total Fund	€12,715
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with the HSE

Agency	**HSE**
Sponsoring Government Department	Department of Health
Grant Programme	Recovery in Colour
Purpose of the Grant	Mental Wellbeing Activities
Term	1 year
Total Fund	€244
Fund deferred or due at financial year end	€244
Capital Grant	No
Restriction on use	As set out in contract with the HSE

Agency	**National Travellers Partnership**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Local Community Development Programme
Purpose of the Grant	Pay and General Administration
Term	1 year
Total Fund	€111,875
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with the NTP

Agency	**National Travellers Partnership**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Traveller and Roma Education Community Development Worker Scheme
Purpose of the Grant	
Term	1 year
Total Fund	€61,295
Fund deferred or due at financial year end	€10,000
Capital Grant	No
Restriction on use	As set out in contract with the NTP

Agency	**National Travellers Partnership**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	2025 Fund
Purpose of the Grant	Administration Fees
Term	1 year
Total Fund	€3,500
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with the NTP

Agency	**Wicklow County Council**
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Public Participation Network
Purpose of the Grant	Pay and General Administration
Term	1 year
Total Fund	€145,540
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with WCC

Agency	**Wicklow County Council**
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Urban Outdoor Grant
Purpose of the Grant	Urban Outdoor Activities
Term	1 year
Total Fund	€21,472
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with WCC

Agency	**Wicklow County Council**
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Healthy Ireland Fund
Purpose of the Grant	Healthy Ireland Programme Activities
Term	1 year
Total Fund	€10,000
Fund deferred or due at financial year end	€1,000
Capital Grant	No
Restriction on use	As set out in contract with WCC

Agency	**Wicklow County Council**
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Creative Grant
Purpose of the Grant	Support Community Creativity
Term	1 year
Total Fund	€3,000
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with WCC

Agency	**Wicklow County Council**
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Local Enhancement Programme Grant
Purpose of the Grant	Equipment Upgrades
Term	1 year
Total Fund	€1,000
Fund deferred or due at financial year end	Nil
Capital Grant	Yes
Restriction on use	As set out in contract with WCC

Agency	**Wicklow County Council**
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Youth Grant
Purpose of the Grant	Youth Activities
Term	1 year
Total Fund	€500
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with WCC

Agency	**Wicklow County Council**
Sponsoring Government Department	Pobal
Grant Programme	WCC Handball Programme
Purpose of the Grant	Youth Sports / Activities
Term	1 year
Total Fund	€384
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with WCC

Agency	**Tusla**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Core Funding
Purpose of the Grant	Family & Community Support
Term	1 year
Total Fund	€56,820
Fund deferred or due at financial year end	€14,864
Capital Grant	No
Restriction on use	As set out in contract with Tusla

Agency	**Tusla**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Dormant Fund
Purpose of the Grant	Therapeutic Support, Education and Career
Term	1 year
Total Fund	€5,000
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with Tusla

Agency	**Tusla**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Seed Fund
Purpose of the Grant	Youth Activities
Term	1 year
Total Fund	€8,190
Fund deferred or due at financial year end	€7,099
Capital Grant	No
Restriction on use	As set out in contract with Tusla

Agency	**Tusla**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	WRC Award
Purpose of the Grant	Pay Increase for Employment
Term	1 year
Total Fund	€1,337
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with Tusla

Agency	**Kildare & Wicklow Education & Training Board (KWETB)**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	UBU Your Space, Your Place
Purpose of the Grant	Youth Activities
Term	1 year
Total Fund	€18,309
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with KWETB

Agency	**Kildare & Wicklow Education & Training Board (KWETB)**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	R&E Fund
Purpose of the Grant	Educational Activities
Term	1 year
Total Fund	€4,000
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with KWETB

Agency	**Kildare & Wicklow Education & Training Board (KWETB)**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Reach Fund
Purpose of the Grant	Support Education & Youth Groups
Term	1 year
Total Fund	€1,589
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with KWETB

Agency	**Kildare & Wicklow Education & Training Board (KWETB)**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Youth Night Grant
Purpose of the Grant	Youth Activities
Term	1 year
Total Fund	€1,227
Fund deferred or due at financial year end	€213
Capital Grant	No
Restriction on use	As set out in contract with KWETB

Agency	**National Youth Council of Ireland (NYCI)**
Sponsoring Government Department	National Youth Council of Ireland
Grant Programme	SPARK Mini Grant
Purpose of the Grant	Youth Activities
Term	1 year
Total Fund	€300
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with NYCI

Agency	**Social Inclusion & Community Activation Programme**
Sponsoring Government Department	Local Community Development Committee
Grant Programme	SNA Course Grant
Purpose of the Grant	Educational Training
Term	1 year
Total Fund	€600
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with SICAP

Agency	**Involve Ltd.**
Sponsoring Government Department	Department of Children, Disability and Equality
Grant Programme	Traveller and Roma Community Development Scheme
Purpose of the Grant	Traveller and Roma Pride Activities
Term	1 year
Total Fund	€2,400
Fund deferred or due at financial year end	Nil
Capital Grant	No
Restriction on use	As set out in contract with Involve Ltd

16. 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.

17. Capital commitments

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

18. Events After the End of the Reporting Period

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 May 2026.

WICKLOW TRAVELLERS GROUP COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Wicklow Travellers Group Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025

	2025 €	2024 €
Income		
HSE - Primary Health Project - Core Funding	**249,406**	236,517
HSE - Primary Health Project min. wage income - Core Funding	**12,715**	13,764
Co. Wicklow Public Participation Network (PPN) - Core Funding	**145,540**	133,063
DCEDIY - National Traveller Partnership (Core Funding)	**111,875**	107,573
DCEDIY - Dormant Funds - Educational Post Grant	**90,181**	42,214
Tusla - Core Funding	**57,523**	27,058
Tusla - Section 52 WRC Ruling	**867**	1,425
KWETB UBU Grant - Core Funding	**18,309**	13,374
KWETB R&E Grant - Core Funding	**4,000**	4,000
HSE - Section 52 WRC pay claim	**8,417**	22,545
HSE - Contract Change Income / Top up	**3,082**	6,121
HSE - Accommodation Worker	**-**	8,798
HSE - Fishing Futures Grant	**5,800**	7,221
HSE - National Lottery Grant	**10,000**	5,000
HSE - Road to Hope	**-**	300
HSE - Recovery in Colour	**244**	294
WCC Urban Outdoor Recreational Grant	**-**	21,472
Pobal / WCC - Healthy Ireland Grant	**18,190**	15,125
WCC - Community Awards Grant	**-**	400
DCEDIY - Youth Hurling Grant	**-**	3,400
DCEDIY - Traveller & Roma Pride Grant	**2,400**	2,342
Other Grants & Donations	**2,430**	9,424
Tusla - Dormant Account Fund	**13,868**	-
Tusla - Seed Fund & Family Link	**20,048**	-
KWETB - Reach Grant	**1,589**	-
KWETB - Youth Night Grant	**1,014**	-
SICAP - SNA Course	**600**	-
NYCI - SPARK Mini Grant	**300**	-
Rent receivable	**2,616**	-
Amortisation of government grants	**17,013**	17,153
	798,027	698,583
Expenditure		
Wages and salaries	**510,066**	457,078
Social welfare costs	**52,191**	46,275
Staff defined contribution pension costs	**20,985**	18,980
Training, Development & Activities	**64,992**	69,514
Commissions	**-**	676
Room hire	**2,022**	10,084
Insurance	**5,866**	5,862
Light and heat	**7,250**	6,853
Repairs and maintenance	**6,856**	6,104
Printing, postage and stationery	**9,527**	6,989
Advertising	**630**	-
Telephone and Broadband	**3,596**	2,682
Computer and subscription costs	**4,909**	5,681
Travel and subsistence	**25,564**	22,468
Accountancy Fees	**4,920**	5,904
Bank charges	**651**	709
Staff welfare	**2,916**	3,725
General expenses	**1,654**	4,460
Auditor's remuneration	**5,555**	4,428
Depreciation	**30,883**	31,617
	761,033	710,089
Net surplus/(deficit)	**36,994**	(11,506)