Company Number: 543922

# Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

## Annual Report and Financial Statements

## for the financial year ended 31 December 2025

**Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee**

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## Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

# DIRECTORS AND OTHER INFORMATION

| | |
|---|---|
| **Directors** | Holly Kelly<br>Caroline Kane Montague (Resigned 26 November 2025)<br>Adam Kelly<br>Michael Farrell (Resigned 13 April 2026)<br>Philip Gunn<br>Ciara Murphy<br>Maeve Conroy<br>Pamela Tully (Appointed 29 June 2026)<br>Seamus Looby (Appointed 13 April 2026)<br>Marguerite Cotter (Appointed 15 January 2025) |
| **Company Secretary** | Ciara Murphy |
| **Company Number** | 543922 |
| **Charity Number** | 20102128 |
| **Registered Office and Business Address** | 4 Carmichael Centre<br>Brunswick Street North<br>Dublin 7<br>D07 RHA8 |
| **Auditors** | Ardagh Horan Connolly Accountants Limited<br>Chartered Accountants and Statutory Audit Firm<br>16 Bridgecourt Office Park<br>Walkinstown<br>Dublin 12<br>D12 XW67 |
| **Bankers** | Bank of Ireland<br>Naas<br>Co Kildare |

## Brain Tumour Ireland (The Ronnie Fehily Foundation) 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 principal activities of the company are;
-to raise awareness of and provide education about brain tumours.
-to provide information and support to brain tumor patients and their families and friends.
-to promote and fund medical research and ancillary activities relating to brain tumours.

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

BTI Activities 2025

The BTI Annual Run took place on Sunday 2nd March in Corkagh Park. In previous years this event included a 10K and a 5K Run/Walk, however, as this was only our first year back since 2019 it was decided to hold a 5K Run/Walk only. This simplified the management of the race and was welcomed by the 432 participants. We will continue to have the BTI Annual Run as a 5K event in future. Once again, we held the ever-popular kids race with prizes for first place and a medal for each child who took part. We had 30 volunteers on the day, acting as stewards along the course, managing the registration desk and handing out t-shirts. This event relies on volunteers to ensure the smooth running of an event of this size.

Wear A Hat Day fundraising campaign took place on Thursday 27th March. This is predominately a 'text to donate' campaign and is social media driven. In addition, several schools and businesses held their own WAHD events. This year we used the services of Misneach Fundraising to help with the campaign. Misneach Fundraising secured 8 businesses and 4 schools who raised funds as part of the campaign and we had received hat donations from Deb Fanning Designs to use as prizes. It was decided to review the future of Wear A Hat Day going forward, in light of the resources required versus the fundraising potential.

The Women's Mini Marathon took place on Sunday 1st June and once again we held an event for those running/walking for BTI at the DTwo Hotel, Harcourt Street, Dublin 2. We had 50 participants running for BTI and raised just under €16,000.

National Brain Tumour Awareness Week was held on 20th – 26th October 2025 with this year's focus on Paediatric Tumours. We worked closely with our colleagues in Children's Hospital Ireland to create and promote the 'Heads Up' campaign. The purpose of the campaign is to educate the public on some of the possible signs and symptoms of a brain tumour in babies, young children, and teenagers. BTI produced a booklet for parents and GP's highlighting the symptoms to look out for and which symptoms warrant further investigation. We also held a webinar for parents which included Dr. Avril Carey, Principal of Beaumont Hospital School who spoke about the transition back to school following diagnosis and treatment and Dr. Joanna Fortune, Child and Adolescent Psychotherapist who spoke about how to talk to children about a brain tumour.

The Research Evening in collaboration with the RCSI entitled 'Co-Creating Better Futures: Shaping Life After Childhood Brain Tumours', highlighted the rehabilitation needs of children following a brain tumour diagnosis and sought to identify the gaps for children following treatment. As part of this event, this year's Ronnie Fehily Medal was awarded jointly to Dr. Jane Pears and Dr. Michael Capra, Consultant Paediatric Oncologists, for the immense contribution they have made to the lives of children diagnosed with a brain tumour in Ireland.

The week ended with a meet and greet with Ryan MacMahon, drummer with the band Inhaler. This event took place in Windmill Lane Studios and was attended by 12 teenagers and their parents, who were also treated to a tour of the recording studios. Ryan was a fantastic ambassador for BTI and we are hopeful that he will join us for other events in 2026.

The BTI Remembrance Service was held in the beautiful surroundings of the Margaret Aylward Centre, Glasnevin. We are very grateful to Padraig Cawley, Civil Funeral Celebrant who facilitated the service and to Deirdre Seaver who provided the music.

Brain tumour research support continued throughout 2025 through funding of the brain tissue biobank as well as funding for research into 'identification of Novel Combinatorial Treatment Approaches for Glioblastoma Brain Tumours', being carried out by the RCSI Precision Cancer Medicine Group. We also continue to collaborate through Public Patient Involvement (PPI) including two major RCSI research projects, looking at the rehabilitation needs of patients following diagnosis and treatment.

The Annual Family Day event was held at Barretstown in December. This was a full day of fun activities for children diagnosed with a brain tumour, their siblings, parents and grandparents, with 23 families in attendance.

# Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

# DIRECTORS' REPORT

for the financial year ended 31 December 2025

We continued to provide telephone and email support to patients, families, and the medical profession throughout the year.

**Principal Risks and Uncertainties**

The principal risk to the company is the reliance on charitable donations. All key financial indicators are monitored on an on-going basis.

**Financial Results**

The surplus/(deficit) for the financial year amounted to €78,061 (2024: €(9,664)).

At the end of the financial year, the company has assets of €336,227 (2024: €251,112) and liabilities of €10,947 (2024: €3,893). The net assets of the company have increased by €78,061.

**Directors and Secretary**

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

Holly Kelly
Caroline Kane Montague (Resigned 26 November 2025)
Adam Kelly
Michael Farrell (Resigned 13 April 2026)
Philip Gunn
Ciara Murphy
Maeve Conroy
Pamela Tully (Appointed 29 June 2026)
Seamus Looby (Appointed 13 April 2026)
Marguerite Cotter (Appointed 15 January 2025)

The secretary who served throughout the financial year was Ciara Murphy.

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

**Future Developments**

The directors are not expecting changes in the nature of the activities of the company in the near future.

**Post Balance Sheet Events**

There have been no events subsequent to the year end requiring disclosure.

**Auditors**

The auditors, Ardagh Horan Connolly Accountants Limited, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

**Accounting Records**

To ensure that proper books and 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 accounting systems. The books of account are located at the company's registered office.

**Signed on behalf of the board**

**Philip Gunn**
**Director**

**8 September 2026**

**Ciara Murphy**
**Director**

**8 September 2026**

## Brain Tumour Ireland (The Ronnie Fehily Foundation) 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**

**Philip Gunn**
**Director**

**8 September 2026**

**Ciara Murphy**
**Director**

**8 September 2026**

# INDEPENDENT AUDITOR'S REPORT
## to the Members of Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

### Report on the audit of the financial statements

**Opinion**
We have audited the financial statements of Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee ('the company') for the financial year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement 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.

# INDEPENDENT AUDITOR'S REPORT
## to the Members of Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

**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.

**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 operations, 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 company's 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 auditor's 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.

John Connolly

**John Connolly**
**for and on behalf of**
**ARDAGH HORAN CONNOLLY ACCOUNTANTS LIMITED**
Chartered Accountants and Statutory Audit Firm
16 Bridgecourt Office Park
Walkinstown
Dublin 12
D12 XW67

**Date:** 8 September 2016

## Brain Tumour Ireland (The Ronnie Fehily Foundation) 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.

## Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

# INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|---|---|---|
| **Income** | | **309,621** | 213,282 |
| **Expenditure** | | **(231,560)** | (222,946) |
| **Surplus/(deficit) for the financial year** | **11** | **78,061** | (9,664) |
| **Total comprehensive income** | | **78,061** | (9,664) |
| Retained surplus brought forward | | **247,219** | 256,883 |
| **Retained surplus carried forward** | | **325,280** | 247,219 |

**Approved by the board on 8 September 2026 and signed on its behalf by:**

**Philip Gunn**
**Director**

**Ciara Murphy**
**Director**

## Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

# BALANCE SHEET

as at 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|---|---|---|
| **Current Assets** | | | |
| Debtors | 7 | **854** | 389 |
| Cash and cash equivalents | | **335,373** | 250,723 |
| | | **336,227** | 251,112 |
| **Creditors: amounts falling due within one year** | 9 | **(10,947)** | (3,893) |
| **Net Current Assets** | | **325,280** | 247,219 |
| **Total Assets less Current Liabilities** | | **325,280** | 247,219 |
| **Reserves** | | | |
| Income and expenditure account | 11 | **325,280** | 247,219 |
| **Equity attributable to owners of the company** | | **325,280** | 247,219 |

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 8 September 2026 and signed on its behalf by:**

**Philip Gunn**
**Director**

**Ciara Murphy**
**Director**

## Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

# CASH FLOW STATEMENT

for the financial year ended 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Surplus/(deficit) for the financial year | | **78,061** | (9,664) |
| | | **78,061** | (9,664) |
| Movements in working capital: | | | |
| Movement in debtors | | **(465)** | (33) |
| Movement in creditors | | **7,054** | (5,189) |
| Cash generated from/(used in) operations | | **84,650** | (14,886) |
| **Net increase/(decrease) in cash and cash equivalents** | | **84,650** | (14,886) |
| **Cash and cash equivalents at beginning of financial year** | | **250,723** | 265,609 |
| **Cash and cash equivalents at end of financial year** | **8** | **335,373** | 250,723 |

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

## 1. General Information

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 543922. The registered office of the company is 4 Carmichael Centre, Brunswick Street North, Dublin 7, D07 RHA8 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 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. 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 from events is recognised as earned and received.

Income is recognised where there is entitlement, certaintity of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts and bequests.
Investment income, on deposits held by the charity or any other investments, is recognised on a receivable basis.
Income from charitable activities includes income recogised as earned.

Expenditure
Expenditure is recognised when a liability is incurred.

Fund Accounting
Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any of the objectives of the charity.

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

**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 | - | 25% 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.

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

**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 Balance Sheet bank overdrafts are shown within Creditors.

**Taxation**
The company has been granted charitable tax exemption by the Revenue Commissioners and as a result no charge to corporation tax arises.

## 3. Going concern

The accounts are prepared on a going concern basis. This assumes that the company will continue for the foreseeable future. The company is dependent for its income on fundraising activities and public donations. The directors do not anticipate a reduction of this income in the coming year and intend to maintain tight control over expenditure. On that basis the directors consider it appropriate to prepare the accounts on a going concern basis.

## 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. Employees

The average monthly number of employees, excluding directors, during the financial year was 2, (2024 - 1). The directors receive no remuneration and may be reimbursed for expenses incurred.

## 6. Tangible assets

| | Fixtures, fittings and equipment | Total |
|---|---|---|
| | € | € |
| **Cost** | | |
| At 1 January 2025 | 2,170 | 2,170 |
| At 31 December 2025 | 2,170 | 2,170 |
| **Depreciation** | | |
| At 1 January 2025 | 2,170 | 2,170 |
| At 31 December 2025 | 2,170 | 2,170 |
| **Net book value** | | |
| At 31 December 2025 | - | - |

## 7. Debtors

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Prepayments | **854** | 389 |

## 8. Cash and cash equivalents

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Cash and bank balances | **335,373** | 250,723 |

## Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

**9. Creditors**

| **Amounts falling due within one year** | **2025** **€** | 2024 € |
|---|---|---|
| Taxation | **1,912** | 1,740 |
| Accruals | **9,035** | 2,153 |
| | **10,947** | 3,893 |

**10. 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 year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and 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 € 1.

**11. Income Statement**

| | **2025** **€** | 2024 € |
|---|---|---|
| At 1 January 2025 | **247,219** | 256,883 |
| Surplus/(deficit) for the financial year | **78,061** | (9,664) |
| At 31 December 2025 | **325,280** | 247,219 |

**12. Capital commitments**

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

**13. Post-Balance Sheet Events**

There have been no events subsequent to the year end requiring disclosure.

**14. Fund Accounting**

The following funds are operated by the Charity.

Unrestricted Funds
Reserves represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the charity and which have not been designated for other or specific purposes. Such funds may be held in order to finance working capital or capital expenditure.

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 8 September 2026.

BRAIN TUMOUR IRELAND (THE RONNIE FEHILY FOUNDATION) 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

## Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2025

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| **Income** | | |
| Fundraising | **309,621** | 213,282 |
| **Expenditure** | | |
| Wages and salaries | **72,780** | 59,554 |
| Social welfare costs | **7,649** | 6,441 |
| Staff training & recruitment | **180** | 4,424 |
| Donations & support | **30,335** | 33,571 |
| Fundraising & events | **59,732** | 64,283 |
| Insurance | **466** | 506 |
| Room hire & services | **3,364** | 2,969 |
| Stationery & office equipment | **689** | - |
| Printing & postage | **2,050** | 455 |
| Telephone | **472** | 218 |
| Travel expenses | **1,147** | - |
| Research costs | **750** | - |
| Bank charges | **780** | 220 |
| General expenses | **133** | 680 |
| IT support | **46,913** | 46,870 |
| Subscriptions | **738** | 602 |
| Auditor's remuneration | **3,382** | 2,153 |
| | **231,560** | 222,946 |
| **Net surplus/(deficit)** | **78,061** | (9,664) |