Company Number: 303134

Waterford Centre For Independent Living Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2025

SCMH Limited T/A Connors Meskill
Chartered Accountants and Statutory Audit Firm
2nd Floor
Station House
Railway Square
Waterford

Waterford Centre For Independent Living Company Limited by Guarantee
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Waterford Centre For Independent Living Company Limited by Guarantee
DIRECTORS AND OTHER INFORMATION

Directors	Catherine Winters Margurite P. Acheson Zachary Winters (Appointed 7 April 2025) Caroline Hoban-Kenny Margaret Hamilton Dan Jensen (Resigned 7 April 2025) Nicholas Stewart Edwina O' Leary Sarah Barriscale
Company Secretary	Catherine Winters (Appointed 19 May 2025) Margaret Hamilton (Resigned 19 May 2025)
Company Number	303134
Charity Number	20041922
Registered Office and Business Address	Apt 22 Waterford Cheshire John's Hill Waterford
Auditors	SCMH Limited T/A Connors Meskill Chartered Accountants and Statutory Audit Firm 2nd Floor Station House Railway Square Waterford
Bankers	Permanent TSB Ardkeen Dunmore Road Waterford
Solicitors	Neil J. Breheny & Co. Solicitors 4 Canada Street Waterford

Waterford Centre For Independent Living 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
The principal activity of the company is to provide a personal assistance and transport services to people with disabilities and mobility difficulties. There has been no significant change in the company's activities during the year. The company is registered with the Charities Regulatory Authority.

The company has charitable tax exemption and is exempt from corporation tax under section 207 of the Taxes Consolidation Act 1997. The company's Charitable Tax Exemption number is CHY 13452.

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

Financial Results
The surplus for the financial year after providing for depreciation amounted to €46,706 (2024 - €21,598).

At the end of the financial year, the company has assets of €308,956 (2024 - €265,200) and liabilities of €61,712 (2024 - €64,662). The net assets of the company have increased by €46,706.

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

Catherine Winters
Margurite P. Acheson
Zachary Winters (Appointed 7 April 2025)
Caroline Hoban-Kenny
Margaret Hamilton
Dan Jensen (Resigned 7 April 2025)
Nicholas Stewart
Edwina O' Leary
Sarah Barriscale

The secretaries who served during the financial year were:

Catherine Winters (Appointed 19 May 2025)
Margaret Hamilton (Resigned 19 May 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.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

Auditors
Denis Breen & Co Limited T/A ProfitPal resigned as auditors during the financial year and the directors appointed SCMH Limited T/A Connors Meskill, (Chartered Accountants), to fill the vacancy.

Small companies exemptions
The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusions of certain information in the Directors' Report.

Statement on Relevant Audit Information
In accordance with Section 330 of the Companies Act 2014:
- so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the auditor is aware of that information.

Compliance with Funding Conditions
We as directors confirm that we have complied with all funding conditions in respect of funding received by the company. We also confirm that all funding has been spent in line with the criteria outlined by the funders.

Waterford Centre For Independent Living Company Limited by Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2025

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 Apt 22, Waterford Cheshire, John's Hill, Waterford.

Signed on behalf of the board

Sarah Barriscale
Sarah Barriscale
Director
Date: 20/7/26

Zach Winters
Zachary Winters
Director
Date: 20/7/26

Waterford Centre For Independent Living 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.

Signed on behalf of the board

Sarah Barriscale

Sarah Barriscale
Director

Date: 20/7/26

Zach Winters

Zachary Winters
Director

Date: 20/7/26

INDEPENDENT AUDITOR'S REPORT
to the Members of Waterford Centre For Independent Living Company Limited by Guarantee

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Waterford Centre For Independent Living 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 Statement of Changes in Equity 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 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 Waterford Centre For Independent Living 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 located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms 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.

Martin Hill
for and on behalf of
SCMH LIMITED T/A CONNORS MESKILL
Chartered Accountants and Statutory Audit Firm
2nd Floor
Station House
Railway Square
Waterford

Date: 20/7/26

Waterford Centre For Independent Living Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 € as restated
Income		**605,744**	542,476
Expenditure		**(559,038)**	(520,878)
Surplus for the financial year		**46,706**	21,598

The company's income and expenses all relate to continuing operations.

Approved by the board on 20/7/26 **and signed on its behalf by:**

Sarah Barriscale
Sarah Barriscale
Director

Zach Winters
Zachary Winters
Director

Waterford Centre For Independent Living Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 € as restated
Fixed Assets			
Tangible assets	7	**92,370**	111,503
Current Assets			
Debtors	8	**63,664**	67,017
Cash and cash equivalents		**152,922**	86,680
		216,586	153,697
Creditors: amounts falling due within one year	9	**(49,992)**	(49,817)
Net Current Assets		**166,594**	103,880
Total Assets less Current Liabilities		**258,964**	215,383
amounts falling due after more than one year	10	**(11,720)**	(14,845)
Net Assets		**247,244**	200,538
Reserves			
Capital reserves and funds		**26,305**	26,305
Income and expenditure account		**220,939**	174,233
Equity attributable to owners of the company		**247,244**	200,538

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 20/7/26 **and signed on its behalf by:**

Sarah Barriscale
Sarah Barriscale
Director

Zach Winters
Zachary Winters
Director

Waterford Centre For Independent Living Company Limited by Guarantee

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Retained surplus	Other Reserves	Total
	€	€	€
At 1 January 2024	152,635	26,305	178,940
Surplus for the financial year	21,598	-	21,598
At 31 December 2024 as previously stated	132,856	26,305	159,161
Prior financial year error correction (Note 6)	41,377	-	41,377
At 31 December 2024	174,233	26,305	200,538
Surplus for the financial year	46,706	-	46,706
At 31 December 2025	**220,939**	**26,305**	**247,244**

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Waterford Centre For Independent Living Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 303134. The registered office of the company is Apt 22, Waterford Cheshire, John's Hill, Waterford which is also the principal place of business of the company. The principal activity of the company is to provide a personal assistance and transport services to people with disabilities and mobility difficulties. 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
Income comprises funding received from the Department of Social Protection (DSP) for the running of a community employment scheme and the Health Service Executive (HSE) for the provision of personal assistance services, as well as some income from the operation of transport services.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost is the actual purchase price inclusive of VAT. 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	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line
Computers	-	12.5% Straight line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful lives and residual values.

Fully depreciated assets are retained in the cost of assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements, and the net amount, less proceeds from disposal, is charged or credited to the Income and Expenditure Account.

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.

Leasing
Rentals payable under operating leases are dealt with in the Income and Expenditure Account as incurred over the period of the rental agreement.

Trade and other debtors
Trade and other debtors are initially recognised at transaction 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.

Trade and other creditors
Trade and other creditors are initially recognised at transaction 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. 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
The company has charitable tax exemption and is exempt from corporation tax under section 207 of the Taxes Consolidation Act 1997. The company's Charitable Tax Exemption number is CHY 13452.

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

	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	**19,133**	19,153
Amortisation of Government grants	**(3,125)**	(3,125)

5. Employees

The average monthly number of employees, including directors, during the financial year was 22, (2024 - 24).

6. Prior financial year error correction

The financial statements of the company have been required to be restated to incorporate the omission of an Other Debtor of €41,377 being monies due from the HSE relating to 2024, received in 2025.

The adjustment reflects an increase of €41,377 to the company's reserves and net asset position as at 31 December 2024.

Waterford Centre For Independent Living Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Computers	Total
	€	€	€	€
Cost				
At 1 January 2025	11,682	203,900	9,086	224,668
At 31 December 2025	11,682	203,900	9,086	224,668
Depreciation				
At 1 January 2025	11,682	94,095	7,388	113,165
Charge for the financial year	-	18,842	291	19,133
At 31 December 2025	11,682	112,937	7,679	132,298
Net book value				
At 31 December 2025	**-**	**90,963**	**1,407**	**92,370**
At 31 December 2024	-	109,805	1,698	111,503

8. Debtors

	2025	2024
	€	€
Other debtors	**57,735**	65,578
Prepayments	**5,929**	1,439
	63,664	67,017

9. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Taxation	**10,174**	5,307
Accruals	**8,985**	10,498
Deferred Income	**30,833**	34,012
	49,992	49,817

10. Creditors
Amounts falling due after more than one year

	2025	2024
	€	€
Government grants	**11,720**	14,845

Waterford Centre For Independent Living Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. State Funding

Government Department and Agency	**Department of Employment Affairs & Social Protection**
Grant Programme	Community Employment Scheme
Grant Term	2024 - 2025 / 2025 - 2026
Purpose of the Grant	The provision of a Community Employment Scheme
Deferred or due at start of year	Deferred: €34,012 Due: €17,090
Grant income received	€201,650
Fund deferred or due at year end	Deferred: €30,833 Due: €19,500
Grant income in year taken to account	€207,239
Capital Grant Received	Nil
Employee benefits in excess of €60,000	None
Compliance with Circular 13/2014 & 44/2006	Confirmed by Board
Restriction on use	Funding can only be spent in line with the funder's guidelines
Government Department and Agency	**The Health Service Executive (HSE)**
Grant Programme	Provision of personal assistance services plus transport services
Grant Term	2025
Purpose of the grant	Wages and costs of providing personal assistance services to people with disabilities
Deferred or due at start of year	Due: €41,377
Grant income received	€321,115
Fund deferred or due at year end	Due: €26,516
Grant income in year taken to account	€306,254
Capital Grant Received	Nil
Employee Benefits in excess of €60,000	None
Compliance with Circular 13/2014 & 44/2006	Confirmed by Board
Restriction on use	Funding can only be spent in line with the funder's guidelines

Government Department and Agency	**The Health Service Executive (HSE)**
Grant Programme	Provision of elderly services
Grant Term	2025
Purpose of the grant	Wages and costs of providing services to the elderly
Deferred or due at start of year	Due: €3,400
Grant income received	€52,410
Fund deferred or due at year end	Due: €6,375
Grant income in year taken to account	€55,385
Capital Grant Received	Nil
Employee Benefits in excess of €60,000	None
Compliance with Circular 13/2014 & 44/2006	Confirmed by Board
Restriction on use	Funding can only be spent in line with the funder's guidelines

12. 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 €1.27.

13. Financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Land and Buildings	
	2025	2024
	€	€
Due:		
Within one year	**4,334**	4,334

14. Capital commitments

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

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20/7/26.

WATERFORD CENTRE FOR INDEPENDENT LIVING 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

Waterford Centre For Independent Living Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income			
DSP Grants		**207,239**	222,170
Travel Club Subs		**15,021**	4,950
Rural Transport		**12,000**	13,730
HSE PA Funding		**306,254**	251,691
Diesel VAT Refund		**6,720**	7,550
HSE Elderly Services		**55,385**	39,260
		602,619	539,351
Overhead expenses	1	**(559,038)**	(520,878)
		43,581	18,473
Miscellaneous income	2	**3,125**	3,125
Net surplus		**46,706**	21,598

Waterford Centre For Independent Living Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial year ended 31 December 2025

	2025 €	2024 €
Administration Expenses		
Wages and salaries	**427,529**	409,342
Social welfare costs	**26,690**	20,903
Staff training	**2,820**	250
Operating lease rentals - land and buildings	**5,200**	5,201
Insurance	**13,665**	15,356
Light and heat	**1,145**	1,046
Printing, postage and stationery	**3,616**	3,527
Computer costs	**3,080**	2,913
Motor expenses	**32,109**	26,482
Travel expenses	**12,274**	4,675
Consultancy fees	**-**	885
Bank charges	**88**	101
General expenses	**3,889**	4,413
Auditor's remuneration	**7,800**	6,631
Depreciation of tangible assets	**19,133**	19,153
	559,038	520,878

Waterford Centre For Independent Living Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2025

	2025 €	2024 €
Miscellaneous Income		
Amortisation of government grants	**3,125**	3,125