

Company Number: 537958

An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta

A Company Limited by Guarantee

Abridged Unaudited Financial Statements for the

financial year ended 30 June 2025

An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta
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An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta
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DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements.

“General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise Balance Sheet, the Reconciliation of Members' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going-concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to JML Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025.”

Signed on behalf of the board

Matthew Donohoe
Director

Gabrielle Manton
Director

18 July 2025

An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta

A Company Limited by Guarantee

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	0	400
Current Assets			
Stocks	6	0	74,844
Debtors	7	11,676	21,676
Cash at bank and in hand	8	546,385	521,409
		<u>558,061</u>	<u>617,929</u>
Creditors: amounts falling due within one year	9	<u>(51,640)</u>	<u>(9,152)</u>
Net Current Assets		<u>506,421</u>	<u>608,777</u>
Total Assets less Current Liabilities		<u><u>506,421</u></u>	<u><u>609,177</u></u>
Reserves			
Retained earnings		<u>506,421</u>	<u>609,177</u>
Members' Funds		<u><u>506,421</u></u>	<u><u>609,177</u></u>

We as Directors of An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta, state that -

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 18 July 2025 and signed on its behalf by:

Matthew Donohoe
Director

Gabrielle Manton
Director

An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta
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RECONCILIATION OF MEMBERS' FUNDS

as at 30 June 2025

	Retained Earnings	Total
	€	€
At 1 July 2023	544,863	544,863
Surplus/ (Loss) for the financial year	64,314	64,314
At 30 June 2024	609,177	609,177
Surplus/ (Loss) for the financial year	(51,113)	(51,113)
Provision for Corporation Tax charges	(51,643)	(51,643)
At 30 June 2025	506,421	506,421

An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 537958. The registered office of the company is Gabriel House, 6 Cypress Park, Templeogue, Dublin 6W. The principal activities of the company are the promotion of Irish dancing and the hosting of Irish dancing competitions. 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 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Income

Income is generated from Membership, Examinations and the hosting of Feis Events.

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 - 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. Tax is calculated using rates that have been enacted by the reporting date.

An Comhdháil na Múinteoirí le Rincí Gaelacha Teoranta
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	400	100
(Surplus)/deficit on foreign currencies	6,501	(5,989)
	<u><u> </u></u>	<u><u> </u></u>
4. Employees		
The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).		
5. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	2,060	2,060
Additions	0	0
	<u> </u>	<u> </u>
At 30 June 2025	2,060	2,060
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	1,660	11,074
Charge for the financial year	400	400
	<u> </u>	<u> </u>
At 30 June 2025	2,060	2,060
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	<u><u> 0</u></u>	<u><u> 0</u></u>
6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	0	74,844
	<u><u> </u></u>	<u><u> </u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
7. Debtors	2025	2024
	€	€
Other debtors	11,676	21,676
Prepayments	-	-
	<u> </u>	<u> </u>
	11,676	21,676
	<u><u> </u></u>	<u><u> </u></u>
8. Cash and cash equivalents	2025	2024
	€	€
Cash and bank balances	546,385	521,409
	<u><u> </u></u>	<u><u> </u></u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Accruals	51,640	9,152
	<u><u> </u></u>	<u><u> </u></u>

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 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.

11. Income Statement

	2025	2024
	€	€
At 1 July 2024	609,177	544,863
Surplus/ (Deficit) for the financial year	(51,113)	64,314
At June 2025	<u>558,064</u>	<u>609,177</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 July 2025.