

**Registration Number 321531**

**Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee**

**Abridged Accounts**

**for the year ended 30th April 2025**

## **Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee**

### **Directors' Responsibilities Statement**

#### **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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS102 " The Financial Reporting Standard applicable in the UK and Ireland", applying Section 1A of that Standard. 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 as at the end of the financial year, and surplus or deficit for the financial year or otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 keep 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 and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. They are 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**

- 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 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 Nestor & Co all the company's accounting records and provided all the information necessary for all 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 year ended 30th April 2025.

On behalf of the board

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**Eugene Waldron**  
**Director**

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**Lorraine Lowry**  
**Director**

**Date: 23rd January 2026**

**Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee**

**Abridged Balance Sheet  
as at 30th April 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5		41,181		42,781
<b>Current assets</b>					
Cash at bank and in hand		14,018		6,823	
		<u>14,018</u>		<u>6,823</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(17,125)</u>		<u>(15,339)</u>	
<b>Net current Liabilities</b>			<u>(3,107)</u>		<u>(8,516)</u>
<b>Total assets less current liabilities</b>			<u>38,074</u>		<u>34,265</u>
<b>Net Assets</b>			<u><u>38,074</u></u>		<u><u>34,265</u></u>
<b>Capital and reserves</b>					
Reserves			<u>38,074</u>		<u>34,265</u>
<b>Members' Funds</b>	7		<u><u>38,074</u></u>		<u><u>34,265</u></u>

These financial statement have been prepared in accordance with the provisions applicable to companies subject to the small companies regime in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as directors of Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee, state that:

- a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- b) The company is availing itself of the exemption on the grounds that section 358 is complied with,
- c) No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- d) We acknowledge the obligations of the company, under The Companies Act 2014, to -
  - (i) 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 year, and
  - (ii) to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- e) The company has relied on the specified exemption contained in section 352 Companies Act 2014 and 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.

On behalf of the board

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**Eugene Waldron**  
Director

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**Lorraine Lowry**  
Director

**Date: 23/01/26**

## Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee

### Notes to the Abridged Financial Statements for the year ended 30 April 2025

#### 1. Statement of accounting policies

Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee is a company limited by guarantee. Its registered office is Brickens Community Centre, Brickens, Claremorris, Co.Mayo.

The significant accounting policies adopted and consistently applied by the company are as follows:

##### 1.1. Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, and comply with the financial reporting standards issued by the Financial Reporting Council, specifically FRS102 - "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Companies Act 2014.

##### 1.2. Income

Income is the amount of revenue derived from the provision of goods and services falling within the company's ordinary activities. Income comprises rental income, and sundry income is accounted for in the financial year to which they relate.

##### 1.3. Functional Currency

The functional currency of the financial statements is in euro.

##### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation and any provision for impairment thereon. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - Straight Line over 25 years

The carrying value of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicated that the carrying value may not be recoverable. Where there is an impairment loss it is recognised in the Income and Expenditure Account.

##### 1.5. Taxation

The charge for taxation is based on the surplus for the year. Deferred taxation is calculated on the difference between the company's taxable surplus and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

#### 2. Operating surplus/(deficit)

	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of tangible assets	1,600	1,600
	<u>1,600</u>	<u>1,600</u>

#### 3. Employees

The company did not have any employees in the year.

**Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee**

**Notes to the Abridged Financial Statements  
for the year ended 30 April 2025**

..... continued

**4. Directors' emoluments**

	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	-	-
	<u>          </u>	<u>          </u>

**5. Tangible assets**

	<b>Enterprise Centre Brickens</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 May 2024	189,992	189,992
At 30 April 2025	<u>189,992</u>	<u>189,992</u>
<b>Depreciation &amp; Impairment</b>		
At 1 May 2024	147,211	147,211
Charge for the year	1,600	1,600
At 30 April 2025	<u>148,811</u>	<u>148,811</u>
<b>Net book values</b>		
At 30 April 2025	<u>41,181</u>	<u>41,181</u>
At 30 April 2024	<u>42,781</u>	<u>42,781</u>

**6. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Corporation tax	815	-
Creditors and Accruals	16,310	15,339
	<u>17,125</u>	<u>15,339</u>

**Brickens Logboy Tulrahan I.R.D. Company Limited by Guarantee**

**Notes to the Abridged Financial Statements  
for the year ended 30 April 2025**

..... continued

**7. Reconciliation of movements in reserves**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Surplus /(deficit) for the year	3,809	(4,563)
Opening reserves	34,265	38,828
	<u>38,074</u>	<u>34,265</u>

**8. Approval of financial statements**

The financial statements were approved by the Board on 23 January 2026