

Company Number: 741978

Castleplunkett NS After School Service Company Limited By Guarantee

Abridged Unaudited Financial Statements

for the financial year ended 23 May 2025

Castleplunkett NS After School Service Company Limited By Guarantee

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Castleplunkett NS After School Service Company Limited By Guarantee

STATEMENT OF FINANCIAL POSITION

as at 23 May 2025

	2025	2024
	€	€
Current assets	8,868	2,563
Creditors: amounts falling due within one year	(634)	(2,975)
Net Current Assets/(Liabilities)	<u>8,234</u>	<u>(412)</u>
Total Assets less Current Liabilities	<u>8,234</u>	<u>(412)</u>
Net Assets/(Liabilities)	<u>8,234</u>	<u>(412)</u>
Reserves	<u>8,234</u>	<u>(412)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Castleplunkett NS After School Service 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 the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 14 January 2026 and signed on its behalf by:

Kathrina Grogan
Director

Mary Kelly
Director

Castleplunkett NS After School Service Company Limited By Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 23 May 2025

1. General Information

Castleplunkett NS After School Service Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 741978. The registered office of the company is Castleplunkett, Castlerea, Co Roscommon which is also the principal place of business of the company. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Income

Revenue comprises grants received from public bodies and fees for services provided. Grants received from public bodies are recognised in accordance with the accounting policy on government grants. Fees for services are recognised in the period in which they are received.

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.

Trade and other creditors

Trade and other creditors with no stated interest rate and payable within one year are recorded at transaction price.

Taxation

The company's activities are not liable to corporation tax.

3. Appropriation of Income Statement

	2025 €	2024 €
(Deficit)/Surplus retained brought forward	(412)	-
Surplus/(deficit) for the financial year	8,646	(412)
Surplus/(Deficit) carried forward	8,234	(412)

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14 January 2026.