

Registration Number 174061

**Moneen Holdings Company Limited by Guarantee
T/A Castlebar Town Football Club
(A Company Limited by Guarantee and not having a Share Capital)**

Abridged accounts

for the year ended 30 April 2025

**Mary McDermott
Chartered Accountant & Registered Auditor**

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**Moneen Holdings Company Limited by Guarantee
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Directors and other information

Directors	Anthony McDonnell Eileen McHale Michael Feeney Kevin Sheeran John Flanagan Trish McDonnell Ronan O'Reilly
Secretary	Eileen McHale
Company number	174061
Registered office	Corheens Breaghwy Castlebar Co. Mayo F23 F674
Accountants	Mary McDermott Chartered Accountant & Registered Auditor 3 Spencer Street Castlebar Co Mayo
Solicitors	Thomas J. Walsh 1 Mill Lane Main Street Castlebar Co. Mayo

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Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 3 to 6 :

- 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 Mary McDermott , all the company's accounting records and provided all the information, books or documents 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

Anthony McDonnell
Director

John Flanagan
Director

Date: 20th February 2026

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Abridged balance sheet
as at 30 April 2025

	Notes	2025		2024	
		€	€	€	€
Tangible assets	4		112,363		107,751
Current assets					
Cash at bank and in hand		25,482		12,354	
		<u>25,482</u>		<u>12,354</u>	
Creditors: amounts falling due within one year	5	(1,900)		(2,274)	
Net current assets			<u>23,582</u>		<u>10,080</u>
Total assets less current liabilities			135,945		117,831
Provisions for liabilities and charges			(18,000)		-
Accruals and deferred income			(27,207)		(27,733)
Net assets			<u>90,738</u>		<u>90,098</u>
Reserves					
Revaluation reserve			12,019		12,019
Other reserves			34,968		34,968
Revenue reserves account			43,751		43,111
Members' funds			<u>90,738</u>		<u>90,098</u>

We, as directors of Moneen Holdings 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 s.358 are satisfied, c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 specific exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on 20 February 2026 and signed on its behalf by

Anthony McDonnell
Director
20 February 2026

John Flanagan
Director
20 February 2026

The notes on pages 4 to 6 form an integral part of these financial statements.

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**Notes to the abridged financial statements
for the year ended 30 April 2025**

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings	-	3% Straight Line
Fixtures, fittings and equipment	-	10% Straight Line

1.3. Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the Income & Expenditure Account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Grants received during the financial year:

	€
Pobal Grant	3,500

The grant received from Pobal represents the remaining balance of 10% of grant awarded for building costs (90% was received in the previous two years). The grant is reflected in the Balance Sheet and will be taken to the Income and Expenditure account in line with depreciation of the asset.

2. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

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**Notes to the abridged financial statements
for the year ended 30 April 2025**

..... continued

3. Transactions with directors

There were no transactions with the directors during the period.

4. Fixed assets	Tangible fixed assets €
Cost/revaluation	
At 1 May 2024	116,189
Additions	8,638
	124,827
At 30 April 2025	
Depreciation	
At 1 May 2024	8,438
Charge for year	4,026
	12,464
At 30 April 2025	
Net book values	
At 30 April 2025	112,363
At 30 April 2024	107,751

5. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Other creditors</i>		
Accruals and deferred income	1,900	2,274

6. Contingent liabilities

The company had no contingent liabilities at the year end.

7. Related party transactions

There were no related party transactions during the financial year.

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**Notes to the abridged financial statements
for the year ended 30 April 2025**

..... continued

8. Company Limited by Guarantee

The company was re-registered as a company limited by Guarantee and not having a share capital in August 2020.

9. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.