

Company Number: 696079

An Siolan, Fear Ban Cuideachta Faoi Theorainn Rathaiochta
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

An Siolan, Fear Ban Cuideachta Faoi Theorainn Rathaiochta

CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 5

An Siolan, Fear Ban Cuideachta Faoi Theorainn Rathaiochta

STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	2025	2024
	€	€
Fixed Assets	27,267	20,765
Current assets	28,584	12,817
Net Current Assets	28,584	12,817
Total Assets less Current Liabilities	55,851	33,582
Accruals and deferred income	(1,189)	(943)
Net Assets	54,662	32,639
Reserves	54,662	32,639

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 An Siolan, Fear Ban Cuideachta Faoi Theorainn Rathaiochta, 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 7 January 2026 and signed on its behalf by:

Brian Flynn
Director

Ann Galvin
Director

Declan McAree
Director

Danny Gleeson
Director

An Siolan, Fear Ban Cuideachta Faoi Theorainn Rathaiochta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

An Siolan, Fear Ban Cuideachta Faoi Theorainn Rathaiochta is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 696079. The registered office of the company is Main Street, Ferbane, Co. Offaly, Ireland 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

Income comprises the total income from all sources including rental income and donations.

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	-	12.50% Straight line
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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.

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.

Employee benefits

The company does not operate a defined contribution pension scheme.

Taxation

As a not for profit organisation the company has applied for taxation exemption for corporate purposes.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025 €	2024 €
Surplus brought forward	32,639	9,073
Surplus for the financial year	22,023	23,566
Surplus carried forward	54,662	32,639

4. Post-Balance Sheet Events

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

An Siolan, Fear Ban Cuideachta Faoi Theorainn Rathaiochta
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 7 January 2026.