

Company Number: 154513

**Cheval Riding Club CLG**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# **Cheval Riding Club CLG**

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# Cheval Riding Club CLG

## STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash at bank and in hand		491	311
<b>Payables: amounts falling due within one year</b>	5	<b>(1,400)</b>	(1,400)
<b>Net Current Liabilities</b>		<b>(909)</b>	(1,089)
<b>Total Assets less Current Liabilities</b>		<b>(909)</b>	(1,089)
<b>Reserves</b>			
Income and expenditure account	7	(909)	(1,089)
<b>Members' Deficit</b>		<b>(909)</b>	(1,089)

We as Directors of Cheval Riding Club CLG, 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. 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 board on 4 December 2025 and signed on its behalf by:**

**Geraldine Dempsey**  
Director

**Nuala Stafford**  
Director

# Cheval Riding Club CLG

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Cheval Riding Club CLG is a company limited by guarantee incorporated in Ireland. Stoneyridges, Commons Lower, Garristown, Co Dublin, A42 YW53 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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	-	33.33% 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 payables

Trade and other payables 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

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

## Cheval Riding Club CLG

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

### 4. Tangible assets

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 September 2024	516	516
At 31 August 2025	516	516
<b>Depreciation</b>		
At 1 September 2024	516	516
At 31 August 2025	516	516
<b>Net book value</b>		
At 31 August 2025	-	-

### 5. Payables Amounts falling due within one year

	2025 €	2024 €
Accruals	1,400	1,400

### 6. 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 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.

### 7. Income Statement

	2025 €	2024 €
At 1 September 2024	(1,089)	(448)
Surplus/(deficit) for the financial year	180	(641)
At 31 August 2025	(909)	(1,089)

### 8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

### 9. Post-Balance Sheet Events

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

### 10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 December 2025.