

Company registration number: 331053

**Castleinch And District Water Scheme Company Limited By Guarantee.
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Castleinch And District Water Scheme Company Limited By Guarantee.

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Castleinch And District Water Scheme Company Limited By Guarantee.

Directors and other information

Directors	Mr. John Kealy (Chairman) Mr. Anthony O' Driscoll (Secretary) Mrs. Joan Browne. Mr. Michael Condon. Mr. Michael Cashin
Secretary	Mr. Anthony O' Driscoll
Company number	331053
Registered office	Castleinch and District Water Scheme Company Limited By Guarantee, Derdimus, Tennypark, Kilkenny.
Business address	Derdimus, Tennypark, Kilkenny.
Accountants	Patrick J. Kennedy & Co., Chartered Accountants, 6 William Street, Kilkenny.
Bankers	Permanent TSB Limited, Marble City Arcade, High Street, Kilkenny.
Solicitors	Kearney Roche and McGuinn , Solicitors, The Parade, Kilkenny.

Castleinch And District Water Scheme Company Limited By Guarantee.

**Balance sheet
As at 31 December 2025**

	2025	2024
	€	€
Current assets		
Cash at Bank	7,467	8,866
	<u>7,467</u>	<u>8,866</u>
Net current assets	7,467	8,866
	<u>7,467</u>	<u>8,866</u>
Total assets less current liabilities	7,467	8,866
Accruals and deferred income	(1,491)	(1,850)
	<u>5,976</u>	<u>7,016</u>
Net assets	5,976	7,016
	<u>5,976</u>	<u>7,016</u>
Capital and reserves	5,976	7,016
	<u>5,976</u>	<u>7,016</u>

We, as directors of Castleinch and District Water Scheme Limited. 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 of the Companies Act 2014 are satisfied;
- (c)the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company;and
- (e)the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 16 March 2026 and signed on behalf of the board by:

Mr. John Kealy (Chairman)
Director

Mr. Anthony O' Driscoll
Director

Castleinch And District Water Scheme Company Limited By Guarantee.

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Castleinch and District Water Scheme Company Limited By Guarantee,, Derdimus,, TennyPark,, Kilkenny..

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

This company is one limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €2.

The Statutory Financial Statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to the Micro-entities Regime' (FRS 105) and the Companies Act 2014.

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

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Income and Expenses are included in the Financial Statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Castleinch And District Water Scheme Company Limited By Guarantee.

**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	7,016	7,841
(Deficit) for the financial year	(1,040)	(825)
At the end of the financial year	<u>5,976</u>	<u>7,016</u>

5. Administration Expenses

	2025	2024
	€	€
EPS	7,184	5,437
Accountancy	1,260	1,260
Repairs/Upkeep	1,667	754
Insurances	700	750
National Federation Fee	120	120
Miscellaneous - Consulting Engineers	110	-
Net	<u>11,041</u>	<u>8,321</u>

6. Comparatives

The previous years figures have been restated to comply with the present layout.