

Company registration number: 397841

**The Trustees of the Reformed Presbyterian Church of Ireland
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 28 February 2025

**The Trustees of the Reformed Presbyterian Church of Ireland
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**The Trustees of the Reformed Presbyterian Church of Ireland
Company limited by guarantee**

Directors and other information

Directors	Peter Jemphrey Ivan McCausland
Secretary	Peter Jemphrey
Company number	397841
Registered office	C/O Ivan McCausland Portlean Kilmacrennan Co Donegal
Business address	C/O Ivan McCausland Portlean Kilmacrennan Co Donegal
Accountants	SMC Chartered Accountants Ltd Mountain Top Letterkenny Co Donegal
Solicitors	A.D. McClay 1 Limavady Road Waterside Derry BT47 6JU

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

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**Balance sheet
As at 28 February 2025**

	2025	2024
	€	€
Fixed assets	184,112	184,112
Creditors: amounts falling due within one year	(186,634)	(186,388)
Net current liabilities	(186,634)	(186,388)
Total assets less current liabilities	(2,522)	(2,276)
Accruals and deferred income	(2,381)	(2,381)
Net liabilities	(4,903)	(4,657)
Capital and reserves	(4,903)	(4,657)

We, as directors of The Trustees of the Reformed Presbyterian Church of Ireland 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 26 September 2025 and signed on behalf of the board by:

Peter Jemphrey
Director

Ivan McCausland
Director

**The Trustees of the Reformed Presbyterian Church of Ireland
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**Notes to the abridged financial statements
Financial year ended 28 February 2025**

1. General information

The company is a private company limited by guarantee, registered in Republic of Ireland. The address of the registered office is C/O Ivan McCausland, Portlean, Kilmacrennan, Co Donegal. The principal activity of the company is the provision and associated amenities for persons in deprived or necessitous circumstances.

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

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.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

4. Limited by guarantee

The company is one limited by guarantee and not having share capital.

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**Notes to the abridged financial statements (continued)
Financial year ended 28 February 2025**

5. Appropriations of income and expenditure account

	2025	2024
	€	€
At the start of the financial year	(4,657)	(4,411)
Deficit for the financial year	(246)	(246)
At the end of the financial year	<u>(4,903)</u>	<u>(4,657)</u>

6. True and Fair Override Applied in the Financial Statements

In preparing the financial statements the directors have departed from the prescribed format for financial statements as set out in the Companies Act 2014. In the opinion of the directors the format of the financial statements as presented in these financial statements better describes the activities of a company not trading for profit. The principal departure from the prescribed formats as set down by the Companies Act 2014 is the replacement of the title "Profit and Loss Account" with the title "Income and Expenditure Account" and some consequential changes in the notes to the financial statements.