

**COCOS HEART EDUCATING AGAINST BULLYING (CHEAB) CLG**

**(A Company Limited by Guarantee not having a Share Capital)**

**14 GLEN AOIBHINN  
MIDDLETOWN  
COURTOWN  
COUNTY WEXFORD**

**DIRECTORS REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**COCOS HEART EDUCATING AGAINST BULLYING (CHEAB) CLG**  
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**DIRECTORS AND COMPANY INFORMATION**

**DIRECTORS**

Jacqueline Fenlon  
Finbar Markey

**SECRETARY**

Jacqueline Fenlon

**COMPANY NUMBER**

725704

**DATE OF INCORPORATION**

12th September 2022

**REGISTERED OFFICE**

14 Glen Aoibhinn  
Middletown  
Courtown  
County Wexford

**AUDITORS**

Anthony Brendan Martin, B.Comm, F.C.C.A.  
Anton Martin Limited  
T/A O'Connor Martin & Company  
Chartered Certified Accountants &  
Statutory Auditors  
Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth

**BUSINESS ADDRESS**

14 Glen Aoibhinn  
Middletown  
Courtown  
County Wexford

**BANKERS**

AIB  
Main Street  
Gorey  
County Wexford

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**DIRECTORS REPORT FOR THE YEAR ENDED 12TH MARCH 2025**

The directors present their report and the financial statements for the year ended 31st March 2025.

**Principal Activity**

The principal activity of the company is the prevention of bullying through school education talks and meetings. The company is a not for profit project established solely as a means of lawfully accepting donations to cover expenses for the carrying out of the purpose of the company.

**Results And Dividends**

The excess of income over expenditure for the year amounted to € (1,044), (2024 - Excess € 2,046).

**Future developments**

Subsequent to the year end, the members resolved to cease the activities of the company and to place the company into members' voluntary liquidation.

**Directors and Secretary's**

The directors who served during the year and their interests in the company are as stated below:

Jacqueline Fenlon

Finbar Markey

Jacqueline Fenlon held the post of company secretary for the duration of the financial year.

**Post Balance Sheet Events**

Subsequent to the year end, the members resolved to cease the activities of the company and to place the company into members' voluntary liquidation.

**Accounting Records**

The Directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company and are discharging this responsibility by:

- The maintenance of a computerised accounting system,
- the employment of competent accounting personnel with appropriate expertise, and
- the provision of adequate resources to the financial function.

The accounting records are kept at 14 Glen Aoibhinn, Middletown, Courtown.

**Statement on Relevant Audit Information**

In so far as the Directors are aware, in accordance with Section 332 of the Companies Act 2014:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

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**DIRECTORS REPORT FOR THE YEAR ENDED 12TH MARCH 2025**

**Auditors**

The directors appointed the first auditors of the company in accordance with section 383 of the Companies Act 2014

**ON BEHALF OF THE BOARD**

**Jacqueline Fenlon**

**Finbar Markey**

**7th January 2026**

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**DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland), applying section 1A of that standard. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with 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.

**ON BEHALF OF THE BOARD**

**Jacqueline Fenlon**

**Finbar Markey**

**7th January 2026**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**  
**COCOS HEART EDUCATING AGAINST BULLYING (CHEAB) CLG**

We have audited the financial statements of COCOS HEART EDUCATING AGAINST BULLYING (CHEAB) CLG for the year ended 31st March 2025 which comprise the Profit and Loss Account, the Balance Sheet, Statement of Cashflows and the related notes on pages 9 to 14. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st March 2025 and of its (loss)/profit for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular, with the requirements of the Companies Act 2014.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing ( Ireland) ('ISAs ( Ireland) and applicable law. Our responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of financial statements' section of our report.

We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland. including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority ( IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions Relating to Going Concern**

We have nothing to report in respect of the following matters in relation to which ISAs ( Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other Information**

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstate. If we identify such material inconsistencies in the financial statements , we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by the Companies Act 2014**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
  
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited .
- The financial statements are in agreement with the accounting records
  
- In our opinion the information given in the directors' report is consistent with the financial statements.

**Matters on which we are Required to Report by Exception**

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the those Act have not been made. We have no exceptions to report arising from this responsibility.

**Respective Responsibilities of directors and those charged with Governance for the Financial Statements**

As explained more fully in the directors' responsibilities statement, management is responsible for the preparation of financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

**Responsibilities of the Auditor for the Audit of the Financial Statements**

The auditors objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes their opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs ( Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA's ( Ireland), the auditor will exercise professional judgement and maintain professional scepticism throughout the audit. The auditor will also:

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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of managements use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosure in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, further events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

**The Purpose of our Audit Work and to Whom We Owe our Responsibilities**

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

**Anthony Brendan Martin, B.Comm, F.C.C.A.**

**For and on behalf of  
Anton Martin Limited  
T/A O'Connor Martin & Company  
Chartered Certified Accountants &  
Statutory Auditors  
Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth**

**7th January 2026**

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**PROFIT AND LOSS ACCOUNT**

**FOR THE YEAR ENDED 31ST MARCH 2025**

	<b>Notes</b>	<b>2025</b> <b>€</b>	<b>2024</b> <b>€</b>
Revenue		3,877	2,741
Expenditure		(4,921)	(695)
<b>Operating Surplus</b>	<b>3</b>	<b>(1,044)</b>	<b>2,046</b>
Surplus for the financial year		(1,044)	2,046
<b>Retained surplus at the start of the financial year</b>		<b>2,046</b>	<b>-</b>
<b>Retained surplus at the end of the financial year</b>		<b>1,002</b>	<b>2,046</b>

The financial statements were approved by the board on 7th January 2026 and signed on its behalf by:

Jacqueline Fenlon  
Director

Finbar Markey  
Director

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**BALANCE SHEET AS AT 31ST MARCH 2025**

	Notes	€	2025 €	€	2024 €
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand		1,002		2,046	
		<u>1,002</u>		<u>2,046</u>	
<b><u>NET CURRENT ASSETS</u></b>					
			<u>1,002</u>		<u>2,046</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>					
			1,002		2,046
<b><u>NET ASSETS</u></b>					
			<u>1,002</u>		<u>2,046</u>
<b><u>REPRESENTED BY:</u></b>					
Reserves			1,002		2,046
<b><u>TOTAL FUNDS</u></b>					
			<u>1,002</u>		<u>2,046</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

The financial statements were approved by the Board on 7th January 2026 and signed on its behalf by :

Jacqueline Fenlon  
Director

Finbar Markey  
Director

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**STATEMENT OF CHANGES IN FUNDS**

**FOR THE YEAR ENDED 31ST MARCH 2025**

	<b>General Funds €</b>	<b>Total €</b>
At 1st April 2024	2,046	2,046
Excess Income over Expenditure	(1,044)	(1,044)
<b>At 31st March 2025</b>	<b><u>1,002</u></b>	<b><u>1,002</u></b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 12TH MARCH 2025**

**1. Accounting Policies**

**1.1. General Information**

COCOS HEART EDUCATING AGAINST BULLYING (CHEAB) CLG is a private company limited by guarantee, registered in the Republic of Ireland. The registered office is Security House, 59 Clanbrassil Street, Dundalk, Co.Louth.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

**1.2. Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014, applying section 1A of that standard.

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

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

**Statement of compliance**

The financial statements of the company for the financial period ended 31 December 2020 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

**Turnover**

Turnover represents contributions made by the courts service during the year.

**1.3. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 12TH MARCH 2025**

..... continued

**1.4. Financial Instruments**

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

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments or principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. Any reversals of impairment are recognised in profit or loss immediately.

**2. Critical Accounting Judgements and Estimates**

No significant judgements have had to be made by the management in preparing these financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The directors do not consider that there are any key assumptions and other sources of estimation uncertainty that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**3. Operating Surplus**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Operating surplus is stated after charging:		
Bank & Credit Card Charges	1	7
	<u>1</u>	<u>7</u>

**4. Employees**

There were no employees during the year.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 12TH MARCH 2025**

..... continued

**5. Limited By Guarantee**

The Company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the Company in the even of it being wound up while they are members or within on year thereafter for payment of the debts and liabilities of the Company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount may be required, not exceeding €1.

**6. Post Balance Sheet Events**

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

**7. Approval of Financial Statements**

The financial statements were approved by the Board on 7th January 2026.

**Jacqueline Fenlon**  
**Director**

**Finbar Markey**  
**Director**