

Coiste Naionra Lorcaín Teoranta (513302)  
Directors' Report and Financial Statements  
for the year ended 31 July 2025

## Coiste Naionra Lorcain Teoranta

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**Directors and other information**

Directors Mary Ann Uí Dhuibhgiolla  
Colman O Drisceoil

Secretary Mary Ann Uí Dhuibhgiolla

Registered office 41 Glencairn Rise  
Leopardstown  
Dublin 18

**Extract from the Directors' report providing information in accordance with section 329 of the Companies Act 2014**

**Directors and secretary and their interests**

The directors and secretary at 31 July 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests at the beginning and end of the financial period were as follows.

**Ordinary shares 31/07/2025**

**Mary Ann Uí Dhuibhgiolla**  
**Colman O Drisceoil**

25  
25

### **Statement of Directors' responsibilities for the shareholders' financial statements**

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.

“The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council. 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 at the financial Period end date and of the profit or loss of the company for the financial Period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 reasons for any material departure from those standards; and
- 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 and 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.”

Mary Ann Uí Dhuibhgiolla  
**Director**

Colman O Drisceoil  
**Director**

**Date: 06/01/2026**

Coiste Naionra Lorcaín Teoranta  
**Abridged Balance Sheet**  
as at 31 July 2025

	2025	2024
	€	€
<b>Intangible Assets</b>	-	-
<b>Current Assets</b>		
Debtors	-	2484
Bank	<u>2981</u>	<u>3517</u>
	2981	6001
<b>Current Liabilities</b>		
Creditors	3 <u>-</u>	<u>-</u>
<b>Net Current Assets</b>	<u>2981</u>	<u>6001</u>
<b>Total Assets Less Current Liabilities</b>	<u>2981</u>	<u>6001</u>
<b>Capital and Reserves</b>		
Called up share capital	4    100	100
<b>Reserves</b>	<u>2881</u>	<u>5901</u>
<b>Equity Shareholders' Funds</b>	<u>2981</u>	<u>6001</u>

We, as Directors of Coiste Naionra Lorcaín Teoranta, state that:

- (a) the company is availing itself of the audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 Period and of its profit or loss for that financial year, and 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 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by:

\_\_\_\_\_  
Mary Ann Ui Dhuibhgiolla  
**Director**  
**Date: 06/01/2026**

\_\_\_\_\_  
Colman O Drisceoil  
**Director**

The notes on page 7 form an integral part of these financial statements.

Coiste Naionra Lorcaín Teoranta

**Notes to the financial statements**

**for the year ended 31 July 2025**

**1. Statement of 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. The company is registered as a private limited company under the Companies Acts 2014 with registration number 513302 and a registered office of 41 Glencairn Rise, Leopardstown, Dublin 18.

**2. Basis of preparation**

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with Accounting Standards.

**3. Creditors**

**2025**

**2024**

€

€

Trade and other

(-)

(-)

**4. Share capital**

**2025**

**2024**

€

€

**Authorised**

1,000,000 Ordinary shares of €1 each

1,000,000

1,000,000

**Allotted, called up and fully paid**

100 Ordinary shares of €1 each

100

100

**5. Accounting Periods**

The current accounting period is for the year to 31 July 2025.

**6. Approval of financial statements**

The financial statements were approved by the Board on \_\_\_\_\_ and signed on its behalf by

Mary Ann Ui Dhuibhgiolla  
**Director**

Colman O Drisceoil  
**Director**