

**Registration number 529386**

**Communities for Environment First Company Limited by Guarantee**

**Abridged accounts**

**for the year ended 30 June 2025**

# Communities for Environment First Company Limited by Guarantee

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## **Communities for Environment First Company Limited by Guarantee**

### **Directors and other information**

Directors	Thomas White Edward J Mitchell
Secretary	Thomas White
Company number	529386
Registered office	Meenagh Kiltyclogher Co. Leitrim
Accountant	Sean B.O'Reilly & Co. Accountant Stonefield Carnaross Kells Co. Meath A82AE37
Member Details	Thomas White Edward J Mitchell Olivia Mitchell Michael Gallagher Dervilla Keegan Jamie Murphy Paul Ferguson

## **Communities for Environment First Company Limited by Guarantee**

### **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 statutory financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ('Irish GAAP'). 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 end of the financial year, and the surplus or deficit 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 statutory 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 statutory 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 statutory financial statements and directors report comply with the Companies Act 2014 and enable the statutory financial statements to be audited.

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

**Thomas White**  
Director

**Edward J Mitchell**  
Director

**Date: 9th February 2026**

**Communities for Environment First Company Limited by Guarantee**

**Abridged balance sheet  
as at 30 June 2025**

	Notes	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Property, plant and equipment			-		-
<b>Current assets</b>					
Debtors		-		-	
Cash and cash equivalents		-		-	
<b>Creditors due within one year</b>	<b>4</b>	<u>(2,481)</u>		<u>(2121)</u>	
<b>Net current liabilities</b>			<u>(2,481)</u>		<u>(2,121)</u>
<b>Total assets less current liabilities</b>			<u>(2,481)</u>		<u>(2,121)</u>
<b>Deficiency of assets</b>			<u>(2,481)</u>		<u>(2,121)</u>
<b>Equity</b>					
Retained surplus			<u>(2,481)</u>		<u>(2,121)</u>
<b>Members' funds</b>			<u>(2,481)</u>		<u>(2,121)</u>

We, as directors of Communities for Environment First Company Limited by Guarantee, 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 s. 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(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 small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the Board

**Thomas White**  
Director

**Edward J Mitchell**  
Director

**Date: 09 February 2026**

**The notes on page 4 form an integral part of these financial statements.**

## Communities for Environment First Company Limited by Guarantee

### Notes to the abridged financial statements for the year ended 30 June 2025

The significant accounting policies adopted by the company and applied consistently are as follows:

#### 1. Accounting Policies

The company is limited by guarantee and is incorporated and domiciled and tax resident in Ireland.

##### 1.1. Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by the Institute of Certified Public Accountants in Ireland including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - FRS 105 and the Companies Act 2014.

#### 2. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page.

#### 3. Transactions with directors

The directors paid for the accounting and cro fees during the year on behalf of the company.

4. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Directors' accounts	2,481	2,121
Accruals and deferred income	-	-
	<u>2,481</u>	<u>2,121</u>

#### 5. Company Limited by Guarantee

The 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 €1.

#### 6. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.