

RATOATH CODERLISS COMPANY LIMITED BY GUARANTEE
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

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RATOATH CODERLISS COMPANY LIMITED BY GUARANTEE DIRECTORS AND OTHER INFORMATION

Directors	Patrick Donnelly Daragh O'Neill
Company Secretary	Noel Conway
Company Number	673560
Registered Office	12 Cherry Tree Drive Kilbride Clonee Co Meath Ireland
Accountants	Owen Sweetman & Company Chartered Accountants 67 Dublin Street Balbriggan Co Dublin Ireland
Bankers	Bank of Ireland Frederick Street Ashbourne Co Meath Ireland

**RATOATH CODERLISS COMPANY LIMITED BY GUARANTEE
UNAUDITED ABRIDGED BALANCE SHEET
AS AT 31 JULY 2025**

	2025	2024
	€	€
Current assets	5,184	6,705
Creditors: amounts falling due within one year	(11,500)	(11,500)
Net Current Liabilities	<u>(6,316)</u>	<u>(4,795)</u>
Creditors: amounts falling due after more than one year	(1,460)	(1,460)
Accruals and deferred income	(1,250)	(1,250)
Net Liabilities	<u>(9,026)</u>	<u>(7,505)</u>
Capital and Reserves	<u>(9,026)</u>	<u>(7,505)</u>

The unaudited financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Ratoath Coderliss 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 section 358 are satisfied,
- (c) the members of the company have not served a notice on the company under section 334(1) 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 unaudited 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 surplus or deficit for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to unaudited financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the unaudited abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 20 February 2026 and signed on its behalf by:

Patrick Donnelly
Director

Daragh O'Neill
Director

RATOATH CODERLISS COMPANY LIMITED BY GUARANTEE

NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

1. GENERAL INFORMATION

The unaudited financial statements comprising the Income and Expenditure Account, the Balance Sheet and the related notes constitute the individual unaudited financial statements of Ratoath Coderliss Company Limited by Guarantee for the financial year ended 31 July 2025.

Ratoath Coderliss Company Limited by Guarantee is a company limited by guarantee (registered under Part 18 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 673560). The registered office of the company is 12 Cherry Tree Drive, Kilbride, Clonee, Co. Meath, Ireland.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's unaudited financial statements.

Basis of preparation

The unaudited financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

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

Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax due to it being a company not carrying on a business for the purposes of making a surplus.

Financial Instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for service charges charged to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in surplus or deficit and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting year, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Unaudited Income and Expenditure Account in that financial year.

3. APPROPRIATION OF UNAUDITED INCOME AND EXPENDITURE ACCOUNT	2025	2024
	€	€
Deficit brought forward at the beginning of the financial year	(7,505)	(6,694)
Deficit for the financial year	(1,521)	(811)
Deficit carried forward at the end of the financial year	(9,026)	(7,505)

4. POST-BALANCE SHEET EVENTS

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

**RATOATH CODERLISS COMPANY LIMITED BY GUARANTEE
NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025**

5. APPROVAL OF UNAUDITED FINANCIAL STATEMENTS

The unaudited financial statements were approved and authorised for issue by the board of directors on 20 February 2026.