

Company Number: 376136

Trustees of Leghawny Hall CLG
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Trustees of Leghawny Hall CLG
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Trustees of Leghawny Hall CLG

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025 €	2024 €
Fixed Assets	<u>215,771</u>	<u>234,499</u>
Current assets	40,306	22,202
Creditors: amounts falling due within one year	<u>(1)</u>	<u>(1)</u>
Net Current Assets	<u>40,305</u>	<u>22,201</u>
Total Assets less Current Liabilities	256,076	256,700
Accruals and deferred income	<u>(167,582)</u>	<u>(170,054)</u>
Net Assets	<u><u>88,494</u></u>	<u><u>86,646</u></u>
Reserves	<u><u>88,494</u></u>	<u><u>86,646</u></u>

The 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 Trustees of Leghawny Hall CLG, 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 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 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 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 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 9 January 2026 and signed on its behalf by:

Angela McMullin
Director

Brigid Boyle
Director

Trustees of Leghawny Hall CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Trustees of Leghawny Hall CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 376136. The registered office of the company is Leghawny Hall, Donegal Town, Co Donegal. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Basis of preparation

The 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.

Income

Income is derived from various fundraising events held throughout the year.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Straight Line over 20 years
Fixtures, fittings and equipment	-	12.5% straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

No taxation is provided for in the financial statements. The company has qualified for Charitable Status exemption in accordance with the provisions of Section 207 (as applied by companies Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997. Charitable Status was granted on 14th February 2006 under Reference CHY 16874.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

3. Appropriation of Income Statement

	2025	2024
	€	€
Surplus brought forward	43,786	37,909
Surplus for the financial year	1,848	5,877
Surplus carried forward	45,634	43,786

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4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 January 2026.