

**CRO No. 723969**

**ABRIDGED**

**ACCOUNTS**

**YEAR ENDED**

**31ST AUGUST 2025**

**Directors & Other Information**

**DIRECTORS**

Caroline Rodgers  
John Rodgers

**SECRETARY**

Caroline Rodgers

**REGISTERED OFFICE**

Knockatemple  
Kilnamona  
Co. Clare

**Report of the Directors - Continued**

**STATEMENT OF DIRECTORS RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company for that period. 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;

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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 5 to 10:

(a) The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) The directors confirm that they have made available all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.

(c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions for the company for the year ending 31st August 2025.

**DIRECTORS**

**Caroline Rodgers**

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**Date:** 28/12/2025

**John Rodgers**

\_\_\_\_\_

**Date:** 28/12/2025

## Balance Sheet as at 31st August

		2025	2024
	Notes	€	€
<b>Fixed Assets</b>	<b>(6)</b>	48,691	53,095
<b>Current Assets</b>		<hr/>	<hr/>
Bank & Cash	(7)	1,193	2,272
Debtors	(8)	-	-
		<hr/>	<hr/>
		1,193	2,272
<b>Creditors</b>			
<b>(Amounts falling due within one year)</b>	<b>(9)</b>	3,991	13,162
		<hr/>	<hr/>
<b>Net Current Assets</b>		(2,799)	(10,889)
<b>Total Assets Less Current Liabilities</b>		45,892	42,205
		<hr/>	<hr/>
<b>Total Net Assets</b>		<b>45,892</b>	<b>42,205</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Financed By:</b>			
Called up Share Capital	(10)	1	1
Profit & Loss Reserves		45,891	42,204
		<hr/>	<hr/>
		<b>45,892</b>	<b>42,205</b>
		<hr/> <hr/>	<hr/> <hr/>

We, as directors of Teach na hÓige Teoranta 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (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 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; We have done so on the ground 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.

**On behalf of the board****Caroline Rodgers**

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 Director Date: 28/12/2025

**John Rodgers**

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 Director Date: 28/12/2025

## Accounting Policies

### BASIS OF ACCOUNTING

The financial statements, which have been prepared under the historical cost convention, relate solely to the company.

### TURNOVER

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

### TANGIBLE FIXED ASSETS

Tangible fixed Assets are stated at cost or at valuation, less accumulated depreciation. The charge for depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives.

The rates of depreciation used are as follows:

Equipment	12.5 % Straight Line
Motor Vehicles	12.5 % Straight Line

### STOCKS

Stocks are stated at the lower of cost and net realisable value.

### DIVIDENDS

Dividends to the company's members are recognised as a liability of the company when approved by the company's shareholders at the annual general meeting.

## Notes on and forming part of the foregoing Financial Statements (continued)

**6. Fixed Assets**

	<u>Equipment</u>	<u>Motor Vehicle</u>	<u>Total</u>
<b><u>Cost</u></b>			
As at 1/9/24	16,133	54,660	70,793
Additions during year	5,080	-	5,080
Disposals during year	-	-	-
As at 31/8/25	<u>21,213</u>	<u>54,660</u>	<u>75,873</u>
<b><u>Accumulated Depreciation</u></b>			
As at 1/9/24	4,033	13,665	17,698
Charge for the Year	2,652	6,833	9,484
As at 31/8/25	<u>6,685</u>	<u>20,498</u>	<u>27,182</u>
<b><u>Net Book Value</u></b>			
As at 1/9/24	<u>12,100</u>	<u>40,995</u>	<u>53,095</u>
As at 31/8/25	<u>14,528</u>	<u>34,163</u>	<u>48,691</u>

**In respect of prior year**

	<u>Equipment</u>	<u>Motor Vehicle</u>	<u>Total</u>
<b><u>Cost</u></b>			
As at 1/9/23	16,133	54,660	70,793
Additions during year	-	-	-
Disposals during year	-	-	-
As at 31/8/24	<u>16,133</u>	<u>54,660</u>	<u>70,793</u>
<b><u>Accumulated Depreciation</u></b>			
As at 1/9/23	2,017	6,833	8,849
Charge for the Year	2,017	6,833	8,849
As at 31/8/24	<u>4,033</u>	<u>13,665</u>	<u>17,698</u>
<b><u>Net Book Value</u></b>			
As at 1/9/23	<u>14,116</u>	<u>47,828</u>	<u>61,944</u>
As at 31/8/24	<u>12,100</u>	<u>40,995</u>	<u>53,095</u>

<b>7. Cash in hand and at Bank</b>	<b>2025</b>	<b>2024</b>
Current Account	1,192	2,271
Cash	1	1
	<u>1,193</u>	<u>2,272</u>
<b>8. Debtors</b>		
Trade Debtors	-	-
	<u>-</u>	<u>-</u>
<b>9. Creditors falling due within one year</b>		
Telephone Expenses Due	-	-
Accruals	2,000	2,000
Salary & Wages Due	796	3,335
Directors Loan	414	5,214
Trade Creditors	-	1,137
Travel & Subs Due	-	-
Paye/Prsi Due	254	728
Expenses Due	-	-
Corporation Tax	527	747
	<u>3,991</u>	<u>13,162</u>
<b>10. Called Up Share Capital</b>		
Ordinary Shares of €1	€	€
Authorised	1,000,000	1,000,000
Issued & Fully Paid	1	1

**11. Directors Interests**

The Directors (and Secretary) have the following interests in the share capital of the company as at 31st August:

	<b>Ordinary Shares at €1</b>	
	<b>2025</b>	<b>2024</b>
Caroline Rodgers	1	1

**12. Approval of Financial Statements**

The Directors approved the financial statements on 28th December 2025.