

**Company Registration Number: 702857**

**Jesus' Church Community**  
**(A Company Limited by Guarantee and not having Share Capital)**  
**Unaudited Abridged Financial Statements**  
**For the Period from 1 September 2024 to 31 December 2025**  
**Charity Number: 20206458**

**Jesus' Church Community**  
**Company Limited by Guarantee**  
**For the Period from 1 September 2024 to 31 December 2025**

<b>Contents</b>	<b>Page</b>	<b>*</b>
Company Information	1	
Director's responsibilities statement	2	
Statement of Financial Position	3 - 4	
Notes to Abridged Financial Statements	5 - 7	

**Jesus' Church Community  
Company Limited by Guarantee**

**For the Period from 1 September 2024 to 31 December 2025**

**Company Information**

Company Registration No: 702857

Directors: Declan Kenny  
Sheila Malone  
Olivia McGreal

Secretary: Sheila Malone

Bankers: Allied Irish Bank  
James Street  
Claremorris  
Co. Mayo

Registered Office: Brize  
Mayo Abbey  
Claremorris  
Co. Mayo

Company Address: Brize,  
Mayo Abbey  
Claremorris  
Co. Mayo

**Jesus' Church Community  
Company Limited by Guarantee**

**For the Period from 1 September 2024 to 31 December 2025**

**Statement of the Director's Responsibilities**

These abridged financial statements have been prepared in accordance with section 353 of the Companies Act 2014. The following is the Director's Responsibilities Statement accompanying these financial statements.

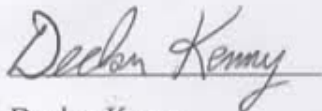
The directors are responsible for preparing the financial statements for each financial year in accordance with applicable Irish law and regulations. Under that law, they have elected to prepare the financial statements in accordance with FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105). Financial Statements must be a fair and true view of the company's financial position for that time period.

In preparing these financial statements the directors are required to:

- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

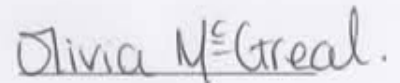
The directors are responsible for ensuring that the company keeps proper books and accounting records which disclose with reasonable accuracy the financial position of the company. They must ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Directors:



Declan Kenny

Director



Olivia McGreal

Director

Dated 22/1/26

22/1/26

**Jesus' Church Community  
Company Limited by Guarantee**

**Statement of Financial Position  
As on the December 31<sup>st</sup> 2025**

	Notes	Dec '25 €	Aug '24 €
<b><u>Fixed Assets</u></b>			
Equipment	4	6,132.99	3557.27
<b><u>Current Assests</u></b>			
Debtors	5	-	-
Cash in bank and on hand		<u>2526.69</u>	<u>3208.12</u>
<b>Total Assets</b>		<b>8,659.68</b>	<b>6,765.39</b>
<b><u>Current Liabilities</u></b>			
Creditors	5	-	-
Accruals		-	<u>184.38</u>
<b>Total Current liabilities</b>			<u><b>184.38</b></u>
<b>Total Assets less Liabilities</b>		<b><u>8,659.68</u></b>	<b><u>6,581.01</u></b>
<b><u>Reserves</u></b>			
Income & expenditure account	3	2078.67	3,204.64
<b>Total Reserves</b>		<u><b>6,581.01</b></u>	<u><b>3,376.37</b></u>
		<b><u>8,659.68</u></b>	<b><u>6,581.01</u></b>

**Jesus' Church Community  
Company Limited by Guarantee**


**For the Period from 1 September 2024 to 31 December 2025**

**(Statement of Financial Position Continued)**

We, the directors of Jesus' Church Community Company Limited by Guarantee state that:

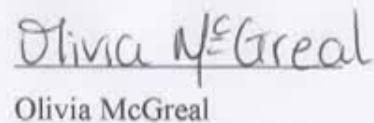
- (a) These financial statements have been prepared in accordance with the micro companies regime.
- (b) The company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) The company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act are satisfied.
- (d) The shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2).
- (e) We acknowledge the company's obligation under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of assets, liabilities and financial position of the company at the end of its financial year and of its profit and 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.
- (f) The company has relied on the specified exemption contained in section 352 as a micro company; We have 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:

  
Declan Kenny

Director

Date 22/1/26

  
Olivia McGreal

Director

Date 22/1/26

**Jesus' Church Community  
Company Limited by Guarantee**

**Notes to the Abridged Financial Statements  
For the Period from 1 September 2024 to 31 December 2025**

**1. General Information**

Jesus' Church Community is a company limited by guarantee, incorporated and registered in Ireland. The registered number of the company is 702857. The address of the registered office is Brize, Mayo Abbey, Claremorris, County Mayo.

**2. Summary of Significant Accounting Policies**

During the period, the company changed its financial year end from 31 August to 31 December. Accordingly, the current financial statements cover a period of 16 months, while the comparative figures relate to a 12-month period and are therefore not directly comparable. The change was made for administrative and more efficient reporting purposes.

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

**2.1 Basis of Preparation**

These financial statements have been prepared in accordance with the historical cost convention. The financial reporting framework 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 financial statements are prepared in euros, which is the functional currency of the entity.

**2.2 Income**

Income comprises of donations to the company. Incoming resources have been included in the financial statements only when the cash realisation of which can be assessed with certainty.

**2.3 Financial Instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**2.4 Cash**

Cash is represented by cash in and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

**Jesus' Church Community**  
**Company Limited by Guarantee**

**Notes to the Abridged Financial Statements (continued)**  
**For the Period from 1 September 2024 to 31 December 2025**

**2.5 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are initially recorded at cost and subsequently stated at cost less accumulated depreciation. Depreciation is charged on a straight-line basis to write off the cost of an asset over its estimated useful life.

**3. Reconciliation of Funds**

As at December, 31 2025	<b>Retained Surplus/Deficit €</b>
At September 1 <sup>st</sup> 2024	6,581.01
Surplus for the period	<u>2,078.67</u>
At 31 <sup>st</sup> December 2025	<u>8,659.68</u>

**4. Tangible Assets (Equipment)**

During the year, management reassessed the useful life of equipment based on actual usage, maintenance experience, and technological developments. As a result, the estimated useful life was reduced from 10 years to 5 years, and the depreciation rate was increased from 10% to 20%. This represents a change in accounting estimate and has been applied prospectively, resulting in an increased depreciation charge for the accounting period.

<b>Cost</b>	€
At 1 <sup>st</sup> September 2024	4,110.03
Additions	<u>3,934.00</u>
At 31 <sup>st</sup> December 2025	8,044.03
 <b>Depreciation</b>	
At 1 <sup>st</sup> September 2024	552.76
Charge for the period	<u>1,358.28</u>
At 31 <sup>st</sup> December 2025	1,911,04
 <b>Net book Value</b>	
At 31 <sup>st</sup> December 2025	<u>6,132.99</u>

**Jesus' Church Community**  
**Company Limited by Guarantee**

**Notes to the Abridged Financial Statements (continued)**  
**For the Period from 1 September 2024 to 31 December 2025**

**5. Debtors/Creditors**

On December 31, 2025, the company had no monies owed or owing.

**6. Taxable Income**

The company, a registered charity (20206458), is availing of a tax exemption granted in May 2023.

**7. Legal Status of the Company**

The company is limited by guarantee and has no share capital.

**8. Employees and Remuneration**

There was no staff employed by the company for period ended 31 December 2025.

**9. Directors' Remuneration and Benefits**

None of the directors have received any remuneration or received any other benefits from Jesus' Church Community or any related party.

**10. Post-Balance Sheet Events**

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

**11. Approval of the Financial Statements**

The Board of Directors approved these Abridged Financial Statements for issue on the 22<sup>nd</sup> of January 2026.