

**Company registration number: 514629**

**Cara Rescue Dogs Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements**

**for the financial year ended 31 May 2025**

**Cara Rescue Dogs Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibilities statement	<b>2</b>
Accountants report	<b>3</b>
Balance sheet	<b>4</b>
Notes to the financial statements	<b>5 - 6</b>

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**Directors and other information**

**Directors**

Lorraine McEvoy  
Lorna Dunne  
Karla Mitchell

**Secretary**

Lorna Dunne

**Company number**

514629

**Registered office**

Cara Cottage  
Derrycloney  
Mountmellick  
Co. Laois.

**Business address**

Cara Cottage  
Derrycloney  
Mountmellick  
Co. Laois.

**Accountants**

Fingleton, Peters & Tyrrell  
Chartered Accountants & Statutory Audit Firm  
4 Kellyville Park  
Portlaoise  
Co. Laois

**Bankers**

Bank of Ireland  
Portarlinton  
Co. Laois.

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**Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. 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 period end date and of the profit or loss of the company for the period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the 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; and
- 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 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 financial statements comply with the Companies Act 2014. He 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of Cara Rescue Dogs Company Limited by Guarantee**

In accordance with the engagement letter dated 1 September 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to the ethical and other professional requirements which are detailed at  
[<http://www.charteredaccountants.ie/Professional-Standards/Home>]

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the year ended 31 May 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Fingleton, Peters & Tyrrell  
Chartered Accountants and Registered Audit Firm

4 Kellyville Park  
Portlaoise  
Co. Laois

4 February 2026

**Cara Rescue Dogs Company Limited by Guarantee  
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**Balance sheet  
As at 31 May 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Current assets	39,649	18,427
<b>Net current assets</b>	39,649	18,427
<b>Total assets less current liabilities</b>	39,649	18,427
Accruals and deferred income	(5,000)	(11,426)
<b>Net assets</b>	34,649	7,001
<b>Capital and reserves</b>	34,649	7,001

We, as directors of Cara Rescue Dogs 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 of the Companies Act 2014 are satisfied;
- (c) the members 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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 4 February 2026 and signed on behalf of the board by:

**Lorraine McEvoy**  
Director

**Lorna Dunne**  
Director

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**Notes to the abridged financial statements  
Financial year ended 31 May 2025**

**1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Cara Rescue Dogs Company Limited by Guarantee for the financial year ended 31st May 2025.

The company is a private company limited by guarantee (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 514629). The address of the registered office is Cara Cottage, Derrycloney, Mountmellick, Co. Laois., which is also the principal place of business of the company.

**Currency**

The financial statements have been presented in the Euro currency (€).

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**3. Accounting policies and measurement bases**

**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 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-Entities Regime issued by Financial Reporting Council. The company qualifies as a micro company as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

**Going concern**

The company is reliant on donations from the public and adoption fees, without which, it could not continue to operate.

**Turnover**

Income is measured at the fair value of the consideration received by way of donations.

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**Notes to the abridged financial statements (continued)  
Financial year ended 31 May 2025**

**Financial Instruments**

**Cash**

Cash consists of cash on hand and demand deposits.

**Other financial assets**

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are measured at the transaction price including transaction costs.

**Other financial liabilities**

Other financial liabilities, including trade creditors, are measured at transaction price less transaction costs.

**4. 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 €2.

**5. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	7,001	36,355
Profit/(loss) for the financial year	27,648	(29,354)
<b>At the end of the financial year</b>	<u>34,649</u>	<u>7,001</u>