

Company Number: 493857

**Carrick Community Allotment CLG**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 May 2025**

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# Carrick Community Allotment CLG

## STATEMENT OF FINANCIAL POSITION

as at 28 May 2025

	May 25 €	May 24 €
Fixed Assets	1,302	1,302
Current assets	8,376	5,696
Creditors: amounts falling due within one year	(50)	(50)
<b>Net Current Assets</b>	<b>8,326</b>	<b>5,646</b>
<b>Total Assets less Current Liabilities</b>	<b>9,628</b>	<b>6,948</b>
Accruals and deferred income	(731)	(900)
<b>Net Assets</b>	<b>8,897</b>	<b>6,048</b>
<b>Reserves</b>	<b>8,897</b>	<b>6,048</b>

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 Carrick Community Allotment 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 21 March 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Stephen McKenna**  
Director

\_\_\_\_\_  
**Thomas Rodgers**  
Director

# Carrick Community Allotment CLG

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 May 2025

### 1. General Information

Carrick Community Allotment CLG is a company limited by guarantee incorporated in 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 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

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

Plant and machinery	-	12.5% Straight Line
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.

#### Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### 3. Appropriation of Income Statement

	May 25 €	May 24 €
Surplus brought forward	6,048	4,430
Surplus for the financial year	2,849	1,618
<b>Surplus carried forward</b>	<b>8,897</b>	<b>6,048</b>

**Carrick Community Allotment CLG**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 May 2025

**4. Turnover**

The Turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

	<b>May 25</b>	May 24
	€	€
Monaghan Co Co	<b>1,450</b>	2,230
Flay Day	-	1,005
Donations	<b>2,595</b>	468
Plots	<b>2,479</b>	416
	<u><b>6,524</b></u>	<u>4,119</u>

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 21 March 2026.