

Company registration number: 550712

**Partry Afterschool Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 31 August 2025

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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 directors report and 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 accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland)". 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 financial year end date and of the surplus or deficit of the company for the financial year 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 and directors report 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 board:

Candice Tootell
Director

Caroline Mullins
Director

Date : 19th February 2026

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Balance sheet
As at 31st August 2025

	Note	2025	€	2024	€
Current assets					
Cash at bank and in hand		21,890		21,811	
		21,890		21,811	
Creditors: amounts falling due within one year					
		(1,381)		(772)	
Net current assets		20,509		21,039	
Net assets		20,509		21,039	
Capital and reserves					
Income and expenditure account		20,509		21,039	
Members funds		20,509		21,039	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Partry Afterschool Company Limited by Guarantee state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 4 to 5 form part of these abridged financial statements.

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**Balance sheet (continued)
As at 31st August 2025**

These abridged financial statements were approved by the board of directors on 19th February 2026 and signed on behalf of the board by:

Candice Tootell
Director

Caroline Mullins
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

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Notes to the abridged financial statements
Financial year ended 31st August 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Incoming Resources

Incoming monetary resources are included in the Income and expenditure account only when realised in the form of cash or other assets, the ultimate realisation of which can be assessed with reasonable certainty.

Grant in Aid Towards Operating Costs

Grant in aid income from Pobal and other Government agencies is recognised in the Income & Expenditure Account to match the grant funded costs. Grants received in advance of incurring the grant supported expenditure are transferred to deferred income and released against matching expenditure when incurred.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Creditors and accruals

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade and other creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Employee Benefits

The company provides benefits to employees, including paid holiday arrangements .

2. 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 €1.

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Notes to the abridged financial statements (continued)
Financial year ended 31st August 2025

3. Staff costs

The average number of persons employed by the company during the financial year, was 2.

4. Directors remuneration

No members of the management committee/directors received any remuneration during the year.

No director or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year.

5. Capital commitments

The company had no capital commitments at 31st August 2025.

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 February 2026.