

Company Number: 115974

**County Wicklow and District Football Leagues Limited**

**Abridged Unaudited Financial Statements**

**for the financial year ended 30 April 2025**

# County Wicklow and District Football Leagues Limited

## CONTENTS

	<b>Page</b>
Director's Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6

# County Wicklow and District Football Leagues Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the 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.

The director confirms that they has made available to Prendergast Keogh & Company, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

### Signed on behalf of the board

**Michael Conlon**  
Director

**27 January 2026**

# County Wicklow and District Football Leagues Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	5	14,583	2,048
Cash and cash equivalents		32,844	45,480
		<u>47,427</u>	<u>47,528</u>
<b>Creditors: amounts falling due within one year</b>	6	<b>(5,801)</b>	(6,599)
<b>Net Current Assets</b>		<b>41,626</b>	40,929
<b>Total Assets less Current Liabilities</b>		<b>41,626</b>	40,929
		<u><u>41,626</u></u>	<u><u>40,929</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		9	9
Retained earnings		41,617	40,920
<b>Equity attributable to owners of the company</b>		<b>41,626</b>	40,929
		<u><u>41,626</u></u>	<u><u>40,929</u></u>

The 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", applying Section 1A of that Standard.

I as Director of County Wicklow and District Football Leagues Limited, 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),

(d) I 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. 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 small companies' regime.

**Approved by the board on 27 January 2026 and signed on its behalf by:**

**Michael Conlon**  
Director

# County Wicklow and District Football Leagues Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

County Wicklow and District Football Leagues Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 115974. The registered office of the company is 156 Rathdown Park, Greystones, Co. Wicklow which is also the principal place of business of the company. The company's main objective is to promote association football in the district and county of Wicklow, without a view to profit. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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.

#### Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover is measured at the fair value of the consideration received or receivable for the supply of goods by the company. The fair value of the consideration received or receivable takes into account the amount of any trade discounts, prompt settlement discounts and volume rebates allowed by the company.

#### 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:

Fixtures, fittings and equipment	-	20% 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 debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

The company is exempt from taxation under Section 235, Taxes Consolidation Act 1997. In addition the company is exempt from Capital Gains Tax, which it would normally be liable to on a disposal of shares, under the provisions of Section 640 Taxes Consolidation Act 1997.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

## County Wicklow and District Football Leagues Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 3. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

### 4. Tangible assets

	<b>Fixtures, fittings and equipment €</b>
<b>Cost</b>	
At 1 May 2024	4,890
At 30 April 2025	4,890
<b>Depreciation</b>	
At 1 May 2024	4,890
At 30 April 2025	4,890
<b>Net book value</b>	
At 30 April 2025	-

### 5. Debtors

	<b>2025 €</b>	<b>2024 €</b>
Trade debtors	13,862	1,358
Prepayments	721	690
	<u>14,583</u>	<u>2,048</u>

### 6. Creditors Amounts falling due within one year

	<b>2025 €</b>	<b>2024 €</b>
Trade creditors	370	2,285
Accruals	5,431	4,314
	<u>5,801</u>	<u>6,599</u>

### 7. Profit and loss account

	<b>2025 €</b>	<b>2024 €</b>
At 1 May 2024	40,920	42,208
Profit/(loss) for the financial year	697	(1,288)
At 30 April 2025	<u>41,617</u>	<u>40,920</u>

### 8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

### 9. Post-Balance Sheet Events

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

### 10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27 January 2026.