

Company Number: 545302

Searing Point Charitable Foundation Company Limited by Guarantee
Directors' Report and Unaudited Financial Statements
for the financial year ended 30 June 2025

Searing Point Charitable Foundation Company Limited by Guarantee
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Searing Point Charitable Foundation Company Limited by Guarantee
DIRECTORS AND OTHER INFORMATION

Directors

Patrick Thorpe
Sandra Thorpe

Company Secretary

Patrick Thorpe

Company Number

545302

Registered Office and Business Address

Frankfort Building
Dundrum Road
D14 RX27

Accountants

Searing Point Limited
Chartered Accountants & Registered Auditors
Frankfort Building
Dundrum Road
D14 RX27

Searing Point Charitable Foundation Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 30 June 2025

The directors present their report and the unaudited financial statements for the financial year ended 30 June 2025.

The Company is limited by guarantee not having a share capital.

The company did not trade during the financial year

Principal Risks and Uncertainties

The Company did not trade during the period and is dormant and consequently is not currently exposed to any material risks and uncertainties.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Patrick Thorpe
Sandra Thorpe

The secretary who served throughout the financial year was Patrick Thorpe.

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The Directors will continue to develop the activities of the Company in the ensuing year.

Post Balance Sheet Events

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Frankfort Building, Dundrum Road, D14 RX27.

Signed on behalf of the board



Patrick Thorpe
Director

Date: 01/12/2025



Sandra Thorpe
Director

Date: 01/12/2025

Searing Point Charitable Foundation Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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 that law, the directors have 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" 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 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 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.

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 surplus or deficit 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.

Signed on behalf of the board



Patrick Thorpe
Director

Date: 01/12/2025



Sandra Thorpe
Director

Date: 01/12/2025

**Searing Point Charitable Foundation Company Limited by Guarantee
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Searing Point Charitable Foundation Company Limited by Guarantee
for the financial year ended 30 June 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 7 to 11 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes from the company's accounting records and from information and explanations you have given to us.

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

This report is made solely to the Board of Directors of Searing Point Charitable Foundation Company Limited by Guarantee, 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Searing Point Charitable Foundation Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Searing Point Charitable Foundation Company Limited by Guarantee. You consider that Searing Point Charitable Foundation Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Searing Point Charitable Foundation Company Limited by Guarantee. For this reason, we have not verified the adequacy, 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 statutory financial statements.

SEARING POINT LIMITED
Chartered Accountants & Registered Auditors
Frankfort Building
Dundrum Road
D14 RX27

Date: 1/12/2025

Searing Point Charitable Foundation Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Surplus for the financial year		-	-
Total comprehensive income		-	-

The company did not trade during the financial year and received no income and incurred no expenditure. During the financial year the company made neither a profit nor a loss.

Searing Point Charitable Foundation Company Limited by Guarantee

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Equity attributable to owners of the company		-	-

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

We as Directors of Searing Point Charitable Foundation Company Limited by Guarantee, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

Approved by the board on 01/12/2025 and signed on its behalf by:



Patrick Thorpe
Director



Sandra Thorpe
Director

Searing Point Charitable Foundation Company Limited by Guarantee
CASH FLOW STATEMENT
for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Cash generated from operations		-	-
		<hr/>	<hr/>
Cash and cash equivalents at end of financial year		-	-
		<hr/> <hr/>	<hr/> <hr/>

Searing Point Charitable Foundation Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Searing Point Charitable Foundation Company Limited by Guarantee 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.

Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

Basis of preparation

The financial statements have been prepared 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" 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.

Currency

Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Employees

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

Searing Point Charitable Foundation Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

5. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

6. Post-Balance Sheet Events

There have been no significant events since the Balance Sheet date.

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 01/10/2025.

