

Registration number 328608

Cois Na Tra Management Services Company Limited By Guarantee

(A company limited by guarantee not having a share capital)

Abridged accounts

for the year ended 30 June 2025

Cois Na Tra Management Services Company Limited By Guarantee

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(Annexed to the 2026 annual return)

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Cois Na Tra Management Services Company Limited By Guarantee

Directors and other information

Directors	Ms Mary Clune Mr John Whelan
Secretary	Ms Mary Clune
Company number	328608
Registered office	1 Aidan Park, Shannon, Co. Clare
Accountants	Gaffney, Murphy & Company Statutory Auditors & Accountants Lahinch Road, Ennis, Co. Clare.
Bankers	AIB Bank Place Ennis Co Clare

Cois Na Tra Management Services Company Limited By Guarantee
Directors' report
for the year ended 30 June 2025

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

Directors Secretary and their interests in Shares of the Company

The present directorship is set out on the company information page.

The company is limited by guarantee and has no share capital.

Cois Na Tra Management Services Company Limited By Guarantee

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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.
- 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 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 and 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 5 :

- The directors approve these financial statements and confirm that they are 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 prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Gaffney, Murphy & Company , Statutory Auditors & Accountants all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

Mr. John Whelan

Director

Date: 23rd January 2026

Ms. Mary Clune

Director

Date: 23rd January 2026

Cois Na Tra Management Services Company Limited By Guarantee

**Balance Sheet
as at 30th June**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Current assets					
Cash at bank and in hand		108		113	
		<u>108</u>		<u>113</u>	
Creditors: amounts falling due within one year	2	(2,409)		(2,409)	
Net current liabilities			(2,301)		(2,296)
Deficiency of assets			<u>(2,301)</u>		<u>(2,296)</u>
Capital and reserves					
Profit and loss account			(2,301)		(2,296)
Reserves			<u>(2,301)</u>		<u>(2,296)</u>

We, as Directors of Cois Na Tra Management Services Company Limited By Guarantee, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

Mr. John Whelan

Director

Date: 23rd January 2026

Ms. Mary Clune

Director

Date: 23rd January 2026

Cois Na Tra Management Services Company Limited By Guarantee

Notes to the abridged financial statements for the year ended 30 June 2025

1. Accounting policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of Preparation

The statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102- 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

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

1.2. Directors' emoluments	2025	2024
Remuneration and other emoluments	-	-
	<u> </u>	<u> </u>
2. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors & accruals	476	476
Directors' accounts	1,933	1,933
	<u> </u>	<u> </u>
	2,409	2,409
	<u> </u>	<u> </u>

3. Approval of financial statements

The financial statements were approved by the Board on 23rd January 2026 and signed on its behalf by

Mr. John Whelan

Mr. John Whelan
Director

Ms. Mary Clune

Ms. Mary Clune
Director