

Company Number: 546576

**Killarney Mountain Bike Trail Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Killarney Mountain Bike Trail Limited

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**Killarney Mountain Bike Trail Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mr. Cornelius O'Donoghue Mrs. Eileen O'Donoghue
<b>Company Secretary</b>	Mrs. Eileen O'Donoghue
<b>Company Number</b>	546576
<b>Registered Office and Business Address</b>	Shroneboy Glenflesk Killarney Co. Kerry Ireland
<b>Accountants</b>	Moriarty & Murphy Limited Chartered Certified Accountants Flemings Lane Killarney Co. Kerry Ireland
<b>Solicitors</b>	Terence F. Casey & Co. College Street Killarney Co. Kerry Ireland

# Killarney Mountain Bike Trail Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	2025	2024
	€	€
Current assets	100	100
<b>Net Current Assets</b>	<b>100</b>	<b>100</b>
<b>Total Assets less Current Liabilities</b>	<b>100</b>	<b>100</b>
<b>Net Assets</b>	<b>100</b>	<b>100</b>
<b>Capital and Reserves</b>	<b>100</b>	<b>100</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 Killarney Mountain Bike Trail 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,

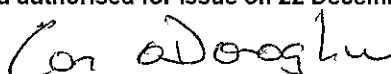
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 22 December 2025 and signed on its behalf by:

Mr. Cornelius O'Donoghue  
Director



Mrs. Eileen O'Donoghue  
Director



# Killarney Mountain Bike Trail Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Killarney Mountain Bike Trail Limited is a company limited by shares incorporated in Ireland. Shroneboy, Glenflesk, Killarney, Co. Kerry, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation

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

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

#### Share capital of the company

##### Ordinary share capital

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

##### 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	2025 €	2024 €
Profit brought forward	-	-
Profit carried forward	-	-

**Killarney Mountain Bike Trail Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**4. Post-Balance Sheet Events**

In the first half of 2020, the Covid-19 virus spread Worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of the virus. The company reacted to these conditions by ensuring all necessary health and safety procedures were put in place to protect both staff and customers, in line with government recommendations. As trade has continued during this period and the company has not seen a significant effect on its trading activities as a result of the virus, the directors are confident that the company will continue operating when restrictions are lifted.

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.