

Company Number: 529839

Athleague Amenity Company CLG

Abridged Financial Statements

for the financial year ended 30 April 2025

Athleague Amenity Company CLG

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Athleague Amenity Company CLG DIRECTORS AND OTHER INFORMATION

Directors	Tommy Kelly Bernard Keane James Waldron Alan Kelly Gerry Waldron Henry Hamrock
Company Secretary	Bernard Keane
Company Number	529839
Registered Office and Business Address	Athleague Co. Roscommon
Accountants	MP Cuddy Limited Chartered Accountants Fry Place Athlone Co. Westmeath
Bankers	Athenry Credit Union Limited Old Church Street Athenry Co. Galway

Athleague Amenity Company CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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

"General responsibilities

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 FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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; 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 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.

Directors' declaration on unaudited financial statements

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

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 been 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 MP Cuddy Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for 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 financial year ended 30 April 2025."

Signed on behalf of the board

Bernard Keane
Director

2 March 2026

Tommy Kelly
Director

2 March 2026

Athleague Amenity Company CLG

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	<u>27,900</u>	<u>27,900</u>
Current Assets			
Debtors	5	1,400	900
Cash at bank and in hand		<u>2,178</u>	<u>2,173</u>
		<u>3,578</u>	<u>3,073</u>
Creditors: amounts falling due within one year	6	<u>(9,540)</u>	<u>(8,905)</u>
Net Current Liabilities		<u>(5,962)</u>	<u>(5,832)</u>
Total Assets less Current Liabilities		<u><u>21,938</u></u>	<u><u>22,068</u></u>
Reserves			
Income and expenditure account	8	<u>21,938</u>	<u>22,068</u>
Members' Funds		<u><u>21,938</u></u>	<u><u>22,068</u></u>

We as Directors of Athleague Amenity Company CLG, 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 members 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. 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 board on 2 March 2026 and signed on its behalf by:

Bernard Keane
Director

Tommy Kelly
Director

Athleague Amenity Company CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Athleague Amenity Company CLG is a company limited by guarantee incorporated in Ireland. Athleague, Co. Roscommon is the registered office, which is also the principal place of business of the company. 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 on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 financial statements are prepared in Euro which is the functional currency of the company.

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Income

Income represents the total value of field rent during the year.

Tangible assets and depreciation

Tangible assets are stated at cost.

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 not liable to Corporation tax, it being a company not carrying on a business for the purposes of making a profit.

3. Employees

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

Athleague Amenity Company CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

4. Tangible assets

	Land and buildings freehold €	Total €
Cost		
At 1 May 2024	27,900	27,900
	<hr/>	<hr/>
At 30 April 2025	27,900	27,900
	<hr/>	<hr/>
Depreciation		
At 1 May 2024	-	-
	<hr/>	<hr/>
At 30 April 2025	-	-
	<hr/>	<hr/>
Net book value		
At 30 April 2025	27,900	27,900
	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2024	27,900	27,900
	<hr/> <hr/>	<hr/> <hr/>

5. Debtors

	2025 €	2024 €
Trade debtors	1,400	900
	<hr/> <hr/>	<hr/> <hr/>

6. Creditors
Amounts falling due within one year

	2025 €	2024 €
Other creditors	8,290	6,400
Accruals	1,250	2,505
	<hr/> <hr/>	<hr/> <hr/>
	9,540	8,905
	<hr/> <hr/>	<hr/> <hr/>

7. 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 of 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 € 1.

8. Income and expenditure account

	2025 €	2024 €
At 1 May 2024	22,068	22,304
Deficit for the financial year	(130)	(236)
	<hr/>	<hr/>
At 30 April 2025	21,938	22,068
	<hr/> <hr/>	<hr/> <hr/>

9. Capital commitments

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

10. Post-Balance Sheet Events

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

Athleague Amenity Company CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 March 2026.