

Company Number: 650792

**Wren Run Company Limited By Guarantee**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Wren Run Company Limited By Guarantee

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# **Wren Run Company Limited By Guarantee**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 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", applying Section 1A of that Standard, 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Signed on behalf of the board**

**Dr Martin Rourke**  
Director

**9 January 2026**

**Ms Jemma Starr**  
Director

**9 January 2026**

# Wren Run Company Limited By Guarantee

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Stocks	4	5,493	5,493
Debtors	5	-	8,991
Cash and cash equivalents		2,811	12,774
		<u>8,304</u>	<u>27,258</u>
<b>Creditors: amounts falling due within one year</b>	6	-	(19,195)
		<u>8,304</u>	<u>8,063</u>
<b>Net Current Assets</b>		<u>8,304</u>	<u>8,063</u>
<b>Total Assets less Current Liabilities</b>		<u><u>8,304</u></u>	<u><u>8,063</u></u>
<b>Reserves</b>			
Income and expenditure account		<u>8,304</u>	<u>8,063</u>
<b>Equity attributable to owners of the company</b>		<u><u>8,304</u></u>	<u><u>8,063</u></u>

We as Directors of Wren Run Company Limited By Guarantee, 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.

**Approved by the board on 9 January 2026 and signed on its behalf by:**

**Dr Martin Rourke**  
Director

**Ms Jemma Starr**  
Director

**Wren Run Company Limited By Guarantee**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Retained surplus</b>	<b>Total</b>
	€	€
<b>At 1 May 2023</b>	4,987	4,987
Surplus for the financial year	<u>3,076</u>	<u>3,076</u>
<b>At 30 April 2024</b>	8,063	8,063
Surplus for the financial year	<u>241</u>	<u>241</u>
<b>At 30 April 2025</b>	<u><b>8,304</b></u>	<u><b>8,304</b></u>

# Wren Run Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and related notes constitute the individual financial statements of Wren Run Company Limited By Guarantee for the financial year ended 30 April 2024.

Wren Run Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 650792. The registered office of the company is C/o Roderick Whyte Jnr, Fort Lodge, Abbey, Loughrea, Co. Galway, Ireland which is also the principal place of business of the company. The principal activity of the company is the organisation and management of the Wren Run charity run/walk based in Woodford, Co. Galway. The company aims to raise funds for charitable causes and local beneficiaries so they can invest in social initiatives and wellbeing facilities for the benefit of the community. .

#### Currency

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 financial 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.

#### Income

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### 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.

# Wren Run Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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

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 at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

### Financial Instruments

#### General:

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 3. Employees

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

4. Stocks	2025 €	2024 €
Finished goods and goods for resale	<u>5,493</u>	<u>5,493</u>

The replacement cost of stock did not differ significantly from the figures shown.

## Wren Run Company Limited By Guarantee

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>5. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	-	8,991
	<u>          </u>	<u>          </u>
<b>6. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	-	19,195
	<u>          </u>	<u>          </u>

Trade creditors include an amount of €19,195 (2023: €8,400) in respect of services rendered prior to year-end. The repayment of trade creditors varies between on demand and ninety days. Trade creditors do not attract interest.

### 7. Status

The liability of the members is limited.

The company is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.00.

### 8. Income Statement

	<b>2025</b>	2024
	€	€
At 1 May 2024	<b>8,063</b>	4,987
Surplus for the financial year	<b>241</b>	3,076
	<u>          </u>	<u>          </u>
At 30 April 2025	<b>8,304</b>	8,063
	<u>          </u>	<u>          </u>

### 9. Capital commitments

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

### 10. Related party transactions

There were no related party transactions during the period.

### 11. Controlling interest

The company is controlled by its directors.

### 12. Post-Balance Sheet Events

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

### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 January 2026.