

**Company registration number: 743388**

**Dublin Powered Gliding Club Declared Training Organisation  
Company Limited by Guarantee**

**Unaudited abridged statutory financial statements**

**For the financial year ended 31 December 2024**

**Dublin Powered Gliding Club Declared Training  
Organisation Company Limited by Guarantee**

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**Dublin Powered Gliding Club Declared Training  
Organisation Company Limited by Guarantee**

**Directors and other information**

<b>Directors</b>	Robert Dunne (Irish) Stanley Dunne (Irish)
<b>Secretary</b>	Robert Dunne
<b>Company number</b>	743388
<b>Registered office</b>	36 Kenilworth Manor Harold's Cross Dublin 6W D6WE205 Ireland
<b>Business address</b>	36 Kenilworth Manor Harold's Cross Dublin 6W D6WE205 Ireland

**Dublin Powered Gliding Club Declared Training  
Organisation Company Limited by Guarantee**

**Balance sheet As  
at 31/12/2024**

	2024 €	2023 €
Fixed assets	-	-
Current assets	-	-
Creditors: amounts falling due within one year	-	-
<b>Net current assets</b>	-	-
<b>Total assets less current liabilities</b>	-	-
Accruals and deferred income	-	-
<b>Net assets</b>	-	-
<b>Capital and reserves</b>	-	-

We, as directors of Dublin Powered Gliding Club Declared Training Organisation Company Limited by Guarantee state that:

- (a) the company is availing itself of the 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);  
the company qualifies for the micro companies regime on the grounds that section 280D of the companies act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.
- (d) the directors acknowledge the company's obligations under this Act, to keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro company regime and complies with the minimum requirements of the Act in relation to its statutory financial statements is presumed, until the contrary is proved, to 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 (ii) to otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board:




Signature

**Robert Dunne**

Director

Date: 25/11/25

Company registration number: 743388



Signature

**Stanley Dunne**

Director

Date: 25/11/25

**Dublin Powered Gliding Club Declared Training  
Organisation Company Limited by Guarantee**

**Notes to the abridged financial statements  
Financial year ended 31 December 2024**

**1. General information**

The company is a private not for profit company limited by shares, registered in Ireland. The address of the registered office is 36 Kenilworth Manor, Harold's Cross, Dublin 6W, D6WE205, Ireland. The company registration number is 743388.

**2. Statement of compliance**

These statutory financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**3. Accounting policies**

**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 Companies Regime issued by the Financial Reporting Council (FRS 105). The company qualifies as a micro company for the period, 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.

**Currency**

The statutory financial statements are prepared in Euro, which is the functional currency of the entity, and all amounts have been rounded to the nearest Euro.

**Going concern**

The directors have reviewed the post year end trading of the company and the projected activity for at least one year from the date of signing of the financial statements and are satisfied that the company will continue to trade as a going concern for the foreseeable future.

**Revenue Recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts. No vat is charged on services.

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither the continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, 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. Revenue from the rendering of services is recognised by reference to the stage of the completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all of the following conditions are satisfied: (a) the amount of revenue can be measured reliably; (b) it is probable that the economic benefits associated with the transaction will flow to the company; (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

**Dublin Powered Gliding Club Declared Training  
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**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2024**

**Tangible assets**

All tangible fixed assets are initially recorded at historic cost This includes legal fees, stamp duty and other non-refundable purchases taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the cost of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

**Depreciation**

Depreciation is calculated so as to write off the cost of tangible fixed assets over the estimated useful economic life of that asset as follows:

Aircraft	12.5% straight line
Fittings fixtures and equipment	12.5% straight line

At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its recoverable amount.

The recoverable amount of an asset (or cash generating unit) is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable for the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less costs of disposal. Value in use is the present value of future pre-tax and interest flows obtainable as a result of the continued use of the asset.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount An impairment loss is recognised in the profit & loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit & loss account.

**Financial instruments**

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

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties etc.

Financial assets that are measured at cost or amortised cost are assessed at the end of each reporting period for objective evidence of impairment If objective evidence of impairment is found, the impairment loss is recognised in the profit & loss account

**Dublin Powered Gliding Club Declared Training  
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**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2024**

**Post Balance Sheet Events**

There are no post balance sheet events effecting the company.

**4. Reserves & dividends**

	<b>2024</b>	2023
	<b>€</b>	<b>€</b>
Retained profit/(loss) at the start of the financial year/period	-	-
Profit/(loss) for the financial year/period	-	-
<b>At the end of the financial year/period</b>	<b>-</b>	<b>-</b>

**5. Approval of financial statements**


The board of directors approved these abridged financial statements for issue on 25 November 2025.

Company Name: Dublin Powered Gliding Club Declared Training Organisation Company Limited by Guarantee  
Year Ended: 31/12/2024  
Company Number: 743388

**Overall Certification to Companies Registration Office**

**To Whom it May Concern,**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Signature  
Robert Dunne  
**Secretary**



Signature  
Stanley Dunne  
**Director**

Date : 25/11/25

Date: 25/11/25