

Registration number 463168

Mol An Óige agus Tíocfaidh Sí Cuideachta Faoi Theorainn Ráth

(A Company Limited by Guarantee and not having a Share Capital)

Abridged accounts

for the year ended 31st August 2025

Mol An Óige agus Tíocfaidh Sí Cuideachta Faoi Theorainn Ráth
(A Company Limited by Guarantee and not having a Share Capital)

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Directors and other information

Directors	Niklas Wittman Marie McDonagh	
Secretary	Marie McDonagh	
Company number	463168	
Registered office	Mol an Óige Scoil Ennistymon Co Clare	
Accountants	Alison Rooney Accountants Mahonburg Inch Ennis Co Clare	
Business address	Mill Field Mol an Óige Scoil Ennistymon Co Clare	
Bankers	Bank of Ireland Ennistymon Co Clare	
Member details	Niklas Whittman Marie McDonagh	(Chairperson) (Secretary) (Treasurer)

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Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. 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 - 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 3 to 6 :

- 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 Alison Rooney Accountants, all the company's accounting records and provided all the information, books or 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 year ended 31st August 2025.

On behalf of the board

Niklas Wittman
Director

Marie McDonagh
Director

Date: 19th February 2026

Mol An Óige agus Tíocfaidh Sí Cuideachta Faoi Theorainn Ráth
(A Company Limited by Guarantee and not having a Share Capital)

Abridged balance sheet
as at 31 August 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	2		2,575		3,460
Current assets					
Debtors		46		-	
Cash at bank and in hand		90,964		83,629	
		<u>91,010</u>		<u>83,629</u>	
Creditors: amounts falling due within one year		<u>(1,828)</u>		<u>(1,627)</u>	
Net current assets			<u>8 9,1 82</u>		<u>82,002</u>
Total assets less current liabilities			<u>9 1,7 57</u>		<u>85,462</u>
Net assets			<u><u>9 1,7 57</u></u>		<u><u>85,462</u></u>
Reserves					
Revenue reserves account			<u>91,75</u>		<u>85,46</u>
Members' funds			<u>7 9 1,7</u>		<u>2</u>
			<u>57</u>		<u>85,46</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2024 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

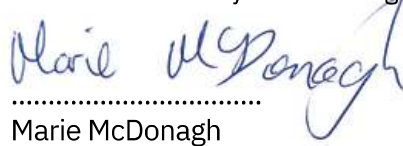
The notes on pages 5 to 6 form an integral part of these financial statements.

Mol An Óige agus Tíocfaidh Sí Cuideachta Faoi Theorainn Ráth
(A Company Limited by Guarantee and not having a Share Capital)

The abridged accounts were approved by the Board on 19 February 2026 and signed on its behalf by



.....
Niklas Wittman
Director



.....
Marie McDonagh
Director

The notes on pages 5 to 6 form an integral part of these financial statements.

Mol An Óige agus Tíocfaidh Sí Cuideachta Faoi Theorainn Ráth
(A Company Limited by Guarantee and not having a Share Capital)
Notes to the abridged financial statements
for the year ended 31 August 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Income policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% Straight Line
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1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

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for the year ended 31 August 2025

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2. Fixed assets

	Tangible fixed assets €	Total €
Cost		
At 1 September 2024	8,791	8,791
Additions	244	244
At 31 August 2025	9,035	9,035
Depreciation		
At 1 September 2024	5,331	5,331
Charge for year	1,129	1,129
At 31 August 2025	6,460	6,460
Net book values		
At 31 August 2025	2,575	2,575
Cost		
At 31 August 2024	8,791	8,791
Depreciation		
At 1 September 2023	4,232	4,232
Charge for year	1,099	1,099
At 31 August 2024	5,331	5,331
Net book values		
At 31 August 2024	3,460	3,460

3. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

4. Approval of financial statements

The board of directors approved these financial statements for issue on 19 February 2026.