CRO Number 621189

KILMACTHOMAS SUNFLOWER SUPPORT NETWORK CLG

MAIN STREET
KILMACTHOMAS
CO. WATERFORD

ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

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ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

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Directors and other information

Directors	Helen Ridgard Marcella Kennedy Mary Kirwin Mary O'Regan Christina Weldon Margaret White Teresa Skehan
Secretary	Helen Ridgard
Business Address	Main Street Kilmacthomas Co Waterford
Registered Office	Main Street Kilmacthomas Co Waterford
Accountants	O' Donoghue & Co. Certified Public Accountants, Banteer West, Banteer, Co. Cork.
Bankers	Bank of Ireland Waterford City

KILMACTHOMAS SUNFLOWER SUPPORT NETWORK CLG
BALANCE SHEET
AS AT 28 FEBRUARY 2025

	Note	2025 Euro	2024 Euro
Current Assets			
Cash at bank and in hand		2,265	1,957
		2,265	1,957
Creditors (Amounts falling due within one year)	**4**	500	500
Net Current Assets		1,765	1,457
NET ASSETS		1,765	1,457
Capital and Reserves			
Revenue reserves account	**5**	1,765	1,457
MEMBERS FUNDS		1,765	1,457

These financial statements have been prepared in accordance with the Small Companies Regime.

In preparing these abridged financial statements, the directors have relied on the exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

Approved by the Board of Directors and signed on its behalf by :

Helen Ridgard
Director

Marcella Kennedy
Director

Date : 05 November 2025

BALANCE SHEET (continued)
AS AT 28 FEBRUARY 2025

We as directors of Kilmacthomas Sunflower Support Network CLG state that :

(a) The company is availing itself of audit 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 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, and

(d) The directors acknowledge the obligations of the company under the Companies Act 2014 to keep adequate accounting records, 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 period and of its surplus or deficit for that financial period, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Board of Directors and signed on its behalf by :

Helen Ridgard	**Marcella Kennedy**
Director	**Director**

Date : 05 November 2025

NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

1. GENERAL INFORMATION

The financial statements comprising the Income & Expenditure Account, Balance Sheet and related notes constitute the individual financial statements of Kilmacthomas Sunflower Support Network CLG for the financial year ended 28 February 2025.

Kilmacthomas Sunflower Support Network CLG is a private company limited by guarantee (registered under Part 18 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 621189). The registered office is located at Main Street, Kilmacthomas, Co. Waterford, which is also the principal place of business of the company.

Statement of Compliance
The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying Section 1A of that standard and the Companies Act 2014.

Currency
The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. 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 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The company qualifies as a small company, as defined by Section 280A of the Act, in respect of the financial year, and has applied the rules of the "Small Companies Regime" in accordance with Section 280C of the Act and Section 1A of FRS 102.

Stock
Donated goods for resale are not measured at their fair value as it is impractical to measure the fair value of these goods. Under FRS 102, if it is impractical to measure the fair value of goods donated for resale, the donated goods must be recognised when they are sold.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less which are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.
Bank overdrafts, if present, are shown within borrowings in current liabilities in the balance sheet.

Creditors

Short-term creditors are measured at transaction price. Other financial liabilities, including, if present, bank loans, are measured initially at fair value, net of transaction costs and measured subsequently at amortised cost using the effective interest method

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover is measured at the fair value of the consideration received, excluding where relevant discounts, rebates, VAT and other sales taxes or duties.

The following criteria must also be met before turnover is recognised:
Sale of Goods
Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Fundraising and donations represent the amounts received by the company during the year for specific and general on-going support of the company.

Taxation

The company is in the process of applying for charitable status with the Charities Regulatory Authority (CRA). Once secured, the company will apply for charitable exemption with the Revenue Commissioners. The directors are confident that charitable status will be obtained by the company.

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:
Going Concern
The directors consider it appropriate to prepare the financial statements on a going concern basis.

3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. CREDITORS

Amounts falling due within one year:	2025 Euro	2024 Euro
Accruals	500	500
	500	500

5. APPROPRIATION OF REVENUE RESERVES ACCOUNT

	2025 Euro	2024 Euro
Revenue reserves brought forward at 1 March	1,457	1,203
Surplus / (Deficit) for the year	308	254
Revenue reserves carried forward at 28 February	1,765	1,457

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. The liability of the members is limited. Every member or director of the company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or director, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he/she ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves such amount as may be required not exceeding €1.

7. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on the 05 November 2025.