

Registration number 663295

Athlone Vel Murugan Temple CLG

Abridged accounts

for the year ended 31/12/25

Athlone Vel Murugan Temple CLG
Registration Number 663295
for the year ended 31/12/25

Crannaghmore
Summerhill
Athlone
Co. Roscommon

Overall Certification for Financial Statements Companies Act 2014

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

Cyril Dully
Director

Revichandran Velayudan
Secretary

Date :

Athlone Vel Murugan Temple CLG

Company Information

Subscribers	Cyril Dully Marie Fallon Revichandran Velayudan Prathishan Setharen Mark Manoj Sivanantham Kandeepan Somasuriyasingham
Directors	As Listed Above. The Company is limited by guarantee having no Share Capital. The members liability is limited to one Euro, in the event of the Company being wound up.
Secretary	Revichandran Velayudan
Company Number	663295
Registered Office	Crannaghmore Summerhill Athlone Co. Roscommon
Accountants	Philip O Farrell for and on behalf of PT O Farrell and Company Limited Chartered Accountants & Statutory Auditors, Castlemaine Street Dublin Road, Athlone, Co. Westmeath.
Business Address	Unit 1 Nestor's Business Park Monksland, Athlone Co. Roscommon
Bankers	Allied Irish Banks (AIB) No 1 Custume Place Athlone, Co. Westmeath

Athlone Vel Murugan Temple CLG

Contents

	Page
Abridged balance sheet	1
Notes to the abridged financial statements	2 - 6

Athlone Vel Murugan Temple CLG

Abridged balance sheet

as at 31/12/25

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		5,838		6,757
Current assets					
Debtors		-		2,725	
Cash at bank and in hand		20,121		11,137	
		20,121		13,862	
Creditors: amounts falling due within one year		(14,370)		(13,150)	
Net current assets			5,751		712
Net assets			11,589		7,469
Capital and reserves					
Income and Expenditure Account			11,589		7,469
Shareholders' funds	10		11,589		7,469

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

We, as Directors of Athlone Vel Murugan Temple CLG, state that:

- (a) the company is availing itself of audit exemption - 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; and
- (d) the directors acknowledge the obligations of the company, 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 surplus or deficit for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground 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

Cyril Dully
Director

Date: 10/04/26

Revichandran Velayudan
Secretary

The notes on pages 2 to 6 form an integral part of these financial statements.

Athlone Vel Murugan Temple CLG

Notes to the abridged financial statements for the year ended 31/12/25

1. 1. General Information

The main objects for which Athlone Vel Murugan Temple was established is the promotion of Hindu Culture and the arts, by the holding of Hindu rituals and Pujas, devotions and celebrations, providing support for festivals, youth specific activities, workshops arts training and other cultural exchange events, for the Hindu people living in the Westmeath / Roscommon area and throughout Ireland.

The financial statements comprising the Income and Expenditure Account, the Balance Sheet and the related notes constitute the individual financial statements of Athlone Vel Murugan Temple CLG for the financial year ended 31/12/25.

Athlone Vel Murugan Temple CLG is a company limited by guarantee having no share capital (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 663295). The Registered Office is Crannaghmore, Summerhill, Athlone., Co.Roscommon.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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.

1. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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 issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, 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.

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

The presentation of an Income & Expenditure Account represents a departure from the provisions of the Third Schedule of the Companies Act, 2014 regarding the format of the Income and Expenses Account and this represents the operation of the "true and fair override" provisions of the Companies Act, 2014. The directors believe that presentation used better achieves the true and fair presentation required by company law.

Athlone Vel Murugan Temple CLG

**Notes to the abridged financial statements
for the year ended 31/12/25**

..... continued

1.1. Funding

Unrestricted Funds

The company is funded by voluntary donations. These funds are expendable at the discretion of the directors in furtherance of the objects of the company.

Fundraising income

Fundraising income is credited to the Income and Expenditure Account in the year in which it is received by the company.

Voluntary income is recognised when the income is received.

Income Recognition

Income is reflected in the income and expenditure account when the effect of the transaction or other event results in an increase in the company's assets.

When the company provides services in accordance with agreements, the income is recognised when the service is provided. Funds already received in relation to future years but not yet expended are shown in creditors as deferred income.

1.2. 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.

Athlone Vel Murugan Temple CLG

Notes to the abridged financial statements for the year ended 31/12/25

..... continued

1.3. Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase 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 costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Temple Statues	-
Temple Gold	-
Fixtures, Fittings and Equipment	- 20% Straight Line.

1.4. Charitable Status.

The company is in receipt of Charitable status and registered with the Charities Regulator. Reference number 20205802

2. Status of the company & ultimate controlling interest.

The company is limited by guarantee of its members and has no share capital, and there are no ultimate controlling parties of this company. The members have each undertaken to contribute to the assets of the company in the event of it being wound up whilst they are members, or within one year after they cease to be members, for the payment of such debts and liabilities contracted before they cease 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 amounts as may be required but not exceeding €1.

2.1. Directors' emoluments

No payments made to Directors during the year.

2025

2024

-

-

Athlone Vel Murugan Temple CLG

Notes to the abridged financial statements for the year ended 31/12/25

..... continued

3. Tangible fixed assets	Temple Gold	Temple Statues	Fix, Fitt & Equipment	Total
	€	€	€	€
Cost or valuation				
At 01/01/25	542	3,000	5,749	9,291
Additions		-	289	289
At 31/12/25	542	3,000	6,038	9,580
Depreciation				
At 01/01/25	-	-	2,534	2,534
Charge for the year	-	-	1,208	1,208
At 31/12/25	-	-	3,742	3,742
Net book values				
At 31/12/25	542	3,000	2,296	5,838
At 31/12/24	542	3,000	3,215	6,757

No Buildings are owned by the company

4. Taxation

As a registered charity, the company has been granted charitable exemption by the Revenue Commissioners under the reference CHY 22715. The Companies registration number with the Charities Regulator is 20205802.

5. Controlling interest

As the Company is limited by guarantee having no share capital, the company has no controlling interest.

6. Capital commitments

There were no capital commitments at the year end.

7. Contingent liabilities

There were no contingent liabilities at the year end.

Athlone Vel Murugan Temple CLG

**Notes to the abridged financial statements
for the year ended 31/12/25**

..... continued

8. Related party transactions

There were no payments made to related parties at the year end.

9. Post balance sheet events

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

10. Reconciliation of movements in members' funds

	2025	2024
	€	€
Surplus /(deficit) for the year	4,120	6,047
Opening Accumulated funds	7,469	1,422
Closing Accumulating funds	<u>11,589</u>	<u>7,469</u>

11. Approval of financial statements

The financial statements were approved by the Board on 10 April 2026 and signed on its behalf by

Cyril Dully
Director

Revichandran Velayudan
Secretary