Future Focus21C Edu Company Limited By Guarantee

Abridged Unaudited Financial Statements

for the financial year ended 31 October 2024

Company Number: 719236

Future Focus21C Edu Company Limited By Guarantee
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Future Focus21C Edu Company Limited By Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 October 2024

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 the 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.

Signed on behalf of the board

Anita McKeown	**Rebecca White**
Director	**Director**
25 April 2025	**25 April 2025**

Future Focus21C Edu Company Limited By Guarantee
BALANCE SHEET
as at 31 October 2024

	Notes	2024 €	2023 €
Current Assets			
Debtors	**5**	**149**	36,250
Cash and cash equivalents		**63,382**	10,863
		63,531	47,113
Creditors: amounts falling due within one year	**6**	**(63,531)**	(47,113)
Total Assets less Current Liabilities		**-**	-
Equity attributable to owners of the company		**-**	-

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Future Focus21C Edu 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 and the small companies' regime.

Approved by the board on 25 April 2025 and signed on its behalf by:

Anita McKeown
Director

Rebecca White
Director

Future Focus21C Edu Company Limited By Guarantee
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2024

1. General Information

Future Focus21C Edu Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 719236. The registered office of the company is. Education 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 31 October 2024 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income
Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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.

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.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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 that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. Period of financial statements

The comparative figures relate to the 18 month period ended 31 October 2023.

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2023 - 0).

5. Debtors

	2024	2023
	€	€
Trade debtors	**-**	36,250
Taxation	**149**	-
	149	36,250

6. Creditors

Amounts falling due within one year	**2024**	2023
	€	€
Trade creditors	**3,950**	-
Taxation	**-**	299
Accruals	**1,575**	1,465
Deferred Income	**58,006**	45,349
	63,531	47,113

7. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased 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 amount as may be required, not exceeding € 2.

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 October 2024.

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 April 2025.

Future Focus21C Edu Company Limited By Guarantee
DIRECTORS' REPORT
for the financial period from 16 May 2022 (date of incorporation) to 31 October 2023

The directors present their report and the unaudited financial statements for the financial period from 16 May 2022 (date of incorporation) to 31 October 2023.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial period from 16 May 2022 (date of incorporation) to 31 October 2023.

Financial Results
The surplus for the financial period amounted to €0.

At the end of the financial period, the company has assets of €47,113 and liabilities of €47,113. The net liabilities of the company are €0.00.

Directors and Secretary
The directors who served throughout the financial period, except as noted, were as follows:

Rebecca White (Appointed 16 May 2022)
Anita McKeown (Appointed 16 May 2022)

The secretary who served throughout the financial period was Rebecca White.

There were no changes in shareholdings between 31 October 2023 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments
The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial period-end.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at the Library, New Market St, Cahersiveen, Kerry.

Signed on behalf of the board

Anita McKeown
Director

Rebecca White
Director

26 January 2024

Future Focus21C Edu Company Limited By Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial period from 16 May 2022 (date of incorporation) to 31 October 2023

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 period. Under the 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 period end date and of the surplus or deficit of the company for the financial period and otherwise comply with the Companies Act 2014.

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Signed on behalf of the board

Anita McKeown
Director

Rebecca White
Director

26 January 2024

Future Focus21C Edu Company Limited By Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial period from 16 May 2022 (date of incorporation) to 31 October 2023

	Notes	Oct 23 €
Income		81,463
Expenditure		(81,463)
Surplus before tax		-
Tax on surplus		-
Surplus for the financial period		-
Total comprehensive income		-

Approved by the board on 26 January 2024 and signed on its behalf by:

Anita McKeown
Director

Rebecca White
Director

Future Focus21C Edu Company Limited By Guarantee
BALANCE SHEET
as at 31 October 2023

	Notes	Oct 23 €
Current Assets		
Debtors	7	**36,250**
Cash and cash equivalents		**10,863**
		47,113
Creditors: amounts falling due within one year	8	**(47,113)**
Total Assets less Current Liabilities		**-**
Equity attributable to owners of the company		**-**

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(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

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Approved by the board and authorized for issue on 26 January 2024 and signed on its behalf by:

Anita McKeown
Director

Rebecca White
Director

properly due for the payment of services at the date of termination; and (ii) a fair and reasonable proportion of the next instalment of the fee, together with any expenses at agreed rates, commensurate with the services properly performed at the date of termination.

20. Severability

In the event of any provision of these conditions being held by a court or other competent authority to be ineffective or invalid it is agreed that the other provisions will continue to have full force and effect notwithstanding such finding.

21. Variations

No variations to these terms and conditions shall be effective unless it is made in writing and signed by each of the parties.

22. File Destruction

The firm reserves the right to destroy files and documents related to completed contracts upon the expiry of six years from the date the file is closed. The Client shall accept all original documents in respect of the contracts relating to the Client. The Firm shall be under no obligation to store original documentation for the Client.

23. Law and Jurisdiction

These terms and conditions, the legal relationship between the Firm and the Client and any non-contractual obligations arising from the relationship shall be governed by, and construed in accordance with, the laws of Ireland. Each of the parties irrevocably agrees that the courts in Ireland shall have jurisdiction to heat and determine any suit, action or proceedings, and to settle any disputes, which may arise out of or in connection with the legal relationship between the Firm and the Client and, for such purposes, irrevocably submits to the jurisdiction of such courts,

24. Duration of these Terms and Conditions

Once agreed, these terms and conditions will remain effective from one contract to another and from year to year. Acceptance of these terms and conditions is indicated by agreeing to and signing a Letter of Engagement.

Signature______________________

Director

Signature______________________

Director

Future Focus21C Edu Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 16 May 2022 (date of incorporation) to 31 October 2023

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Signed on behalf of the board

Anita McKeown
Director

Rebecca White
Director

26 January 2024

Future Focus21C Edu Company Limited By Guarantee
BALANCE SHEET
as at 31 October 2023

	Notes	Oct 23 €
Current Assets		
Debtors	6	36,250
Cash and cash equivalents		10,863
		47,113
Creditors: amounts falling due within one year	7	(47,113)
Total Assets less Current Liabilities		-
Equity attributable to owners of the company		-

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Approved by the board and authorized for issue on 26 January 2024 and signed on its behalf by:

Anita McKeown
Director

Rebecca White
Director