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	Initials	Date
Prepared by:	Staff	1-Jul-15
Reviewed by:	Partner	1-Jul-15

Abridged Financial Statements Checklist

	Statutory Reference	Completed Yes/No/NA	Initials	Date
SMALL ABRIDGED ACCOUNTS				
A statement by directors immediately above the balance sheet signatories stating that they have relied on the specific exemptions contained in S.352 Companies Act 2014 and that the abridged financial statements have been properly prepared in accordance with S.353 of the Companies Act 2014	S.352, S.353 & S.355.3 CA 2014		Staff	1 Jul 15
Abridged Balance Sheet to be signed by two directors on behalf of the company	S.355 CA 2014		Staff	1 Jul 15
Abridged Financial Statements in accordance with S.353 of the CA 2014	S.352.3.a CA 2014		Staff	1 Jul 15
Special Audit Report	S.352.3c CA 2014		Staff	1 Jul 15
DIRECTORS REPORT				
No Directors Report	S.352.2.b CA 2014		Audit Senior	1 Feb 15
SPECIAL AUDITORS REPORT				
Special Auditors Report	S.353.c & S.356 CA 2014			
- Copy of Special Audit Report	S.352.3.c & S.356 CA 2014		Staff	1 Jul 15
Statement of the auditors with respect to matters set out in S.356.2 of the CA 2014	S.356.1.a CA 2014		Staff	1 Jul 15
Statutory auditors are of the opinion that the directors of the company are entitled to rely on the exemption contained in S.352 of the CA 2014	S.356 2 (b)		Staff	1 Jul 15
The abridged financial statements have been properly prepared pursuant to S.353 of the CA 2014	S.356 2 (b)		Staff	1 Jul 15
Copy of the statutory auditors report under S.391 of the CA 2014	S.356.1.b CA 2014		Staff	1 Jul 15
Original Special Audit Report signed and dated by the auditors	S.356.4 & S.337.2 CA 2014		Staff	1 Jul 15
Copy of Special Audit Report annexed to the annual return is a true copy of the original and the signature or signatures and dates shall be in typeset form	S.352.5.a CA 2014		Staff	1 Jul 15
Copy of Special Audit Report certificate of a director and secretary of the company signed by director and secretary (in electronic or written form) stating that it is a true copy of the original	S.352.5.a CA 2014		Staff	1 Jul 15
PROFIT & LOSS ACCOUNT				
No Profit and Loss account	S.353.2 CA 2014		Staff	1 Jul 15
BALANCE SHEET				
Abridged Balance Sheet drawn up in accordance with Financial Statements	S.353.2.a CA 2014		Staff	1 Jul 15
Abridged Balance Sheet Statement by the director(s) of the company	S.355 CA 2014		Staff	1 Jul 15
Reliance on the exemption contained in S.352 of the CA 2014	S.355.3.a CA 2014		Staff	1 Jul 15
They have relied on the exemption on the grounds that the company is entitled to the benefit of that exemption as a small company	S.355.3.b CA 2014		Staff	1 Jul 15
The abridged financial statements have been properly prepared in accordance with S.353 of the CA 2014	S.355.3.c CA 2014		Staff	1 Jul 15
Original Abridged Balance Sheet to be signed by two directors on behalf of the company	S.355.1 & S.355.5 CA 2014		Staff	1 Jul 15
Copy of Abridged Balance Sheet annexed to the annual return to include names of director(s) and date of approval in typeset	S.355.5 CA 2014		Staff	1 Jul 15
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS				
Accounting Policies				
The accounting policies adopted by the company in determining the amounts to be included in respect of items shown in the balance sheet and in determining the profit or loss of the company shall be stated.	S.353.3.b & S.321 CA 2014		Staff	1 Jul 15

	Staff Numbers & Costs				
-	Disclose average no's of employees (by department if appropriate) based on the calculation on a monthly basis as set out in S.317.6 split by category	S.353.3.b & CA 2014		Staff	1 Jul 15
-	Split of wages between wages, social welfare costs, other retirement benefit costs so incurred and other compensation costs	S.353.3.b & S.317 CA 2014		Staff	1 Jul 15
	Directors Remuneration & Transactions	S.353.3.b & S.305 to S.312 CA 2014			
-	Directors remuneration to be disclosed analysed between (a) services as directors, (b) services other than as directors, (c) pension contributions	S.353.3.b & S.305.1 CA 2014		Staff	1 Jul 15
-	The aggregate amounts of the emoluments of, and compensation in respect of loss of office to, directors and compensation in respect of loss of office to past-directors.	S.353.3.b & S.305.2 CA 2014		Staff	1 Jul 15
-	Ensure reconciliation is included for any director loans including the opening balance, repayments to directors, advances to directors and closing balance. Also disclose maximum amount outstanding on Directors loans during period along with an indication of the interest rate and the arrangements other main conditions	S.353.3.b & S.307.3 CA 2014		Staff	1 Jul 15
-	Ensure all other transactions with Directors are disclosed including loans, quasi loans and credit transactions e.g. rents company pays to Director	S.353.3.b & S.307 CA 2014		Staff	1 Jul 15
-	Disclose any personal guarantees given by the Directors in respect of Bank Loans/Creditor balances and any other guarantees given by the Company	S.353.3.b & S.307 CA 2014		Staff	1 Jul 15
-	Include transactions with connected persons as defined by S.220 of CA 2014 in the transactions detailed above (Disclosures under S.305.1.b in relation to connected persons under S.220 is only effective for periods commencing on or after 1st of June 2015	S.353.3.b & S.306.1 & S.307.3 CA 2014		Staff	1 Jul 15
-	Shadow directors and de-factor directors transactions should be disclosed in the same way as appointed and registered directors	S.353.3.b & S.308 CA 2014		Staff	1 Jul 15
-	Disclose other arrangements and transactions with directors in which they have a material interest	S.353.3.b & S.309 CA 2014		Staff	1 Jul 15
	Debtors and Creditors				
	For Debtors and Creditors if not shown on the face of the balance sheet, show aggregate amounts falling due:	S.353.3.d CA 2014		Staff	1 Jul 15
	-within one year	S.353.3.d CA 2014		Staff	1 Jul 15
	- after more than one year	S.353.3.d CA 2014		Staff	1 Jul 15
	Provision for Taxation				
	The amount of any provision for deferred taxation shall be shown separately from the amount of any provision for other taxation	S.353.3.c & Sch 3 Part IV S.57 CA 2014		Staff	1 Jul 15
	Creditors				
-	In respect of each item shown under "creditors" in the company's balance sheet there shall be stated:	S.353.3.c & Sch 3 Part IV S.58 CA 2014		Staff	1 Jul 15
-	- the aggregate amount of any debts included which are payable or repayable otherwise than by instalments and fall due after the end of the period of five years	S.353.3.c & Sch 3 Part IV S.58 CA 2014		Staff	1 Jul 15
-	- the aggregate amount of any debts included which are payable or repayable by instalments any of which fall due for payment after the end of the period of five years	S.353.3.c & Sch 3 Part IV S.58 CA 2014		Staff	1 Jul 15
-	- the aggregate amount of any debts included under that item in respect of which any security has been given	S.353.3.c & Sch 3 Part IV S.58 CA 2014		Staff	1 Jul 15
-	- an indication of the nature of the securities so given	S.353.3.c & Sch 3 Part IV S.58 CA 2014		Staff	1 Jul 15
	Information on Related Undertakings				
-	The following information should be disclosed in relation to subsidiary undertakings or undertakings where the entity holds an interest in any class of equity shares equal to 20% or more of the voting rights:	S.353.3.b & S.314 CA 2014		Staff	1 Jul 15
-	- the name of the subsidiary or related undertaking	S.353.3.b & S.314.1.b CA 2014		Staff	1 Jul 15
-	- the registered office address of the subsidiary or related undertaking	S.353.3.b & S.314.1.b CA 2014		Staff	1 Jul 15

-	-the identity of each class of shares held and the percentage holding	S.353.3.b & S.314.1.b CA 2014		Staff	1 Jul 15
-	- the aggregate of capital and reserves and the profit/(loss) for the year	S.353.3.b & S.314.1.b CA 2014		Staff	1 Jul 15
	If the subsidiary or related undertaking of which the company is a member having unlimited liability unless the information is not material to the true and fair view	S.353.3.b & S.314.2 CA 2014		Staff	1 Jul 15
-	- the name of the subsidiary or related undertaking	S.353.3.b & S.314.2 CA 2014		Staff	1 Jul 15
-	- the registered office address of the subsidiary or related undertaking	S.353.3.b & S.314.2 CA 2014		Staff	1 Jul 15
-	- the legal form of the undertaking	S.353.3.b & S.314.2 CA 2014		Staff	1 Jul 15
-	The exemption from disclosures in relation to related undertakings based on consolidation exemption does or does not apply	S.353.3.b & S.315 CA 2014		Staff	1 Jul 15
-	The exemption from disclosures in relation to related undertakings based on excessive detail does or does not apply	S.353.3.b & S.316 CA 2014		Staff	1 Jul 15
Foreign Currencies					
	Where sums originally denominated in foreign currencies have been brought into the financial statements under any items shown in the balance sheet or profit and loss account, the basis on which those sums have been translated into Irish currency shall be stated	S.353.3.c & Sch Part IV S.68 CA 2014		Staff	1 Jul 15
Other Possible Notes					
	Where the company has derivatives that it has not accounted for at fair value, disclose the fair value and extent of the derivatives.	S.353.3.b & Sch 3 Part IV S.52 CA 2014		Staff	1 Jul 15
	Where the company has financial assets which could be valued at fair value and these assets are included in the accounts at an amount in excess of their fair value and has not made provision for diminution in value	S.353.3.b & Sch 3 Part IV S.53 CA 2014		Staff	1 Jul 15
DOCUMENTS TO BE ANNEXED TO THE ANNUAL RETURN					
The following documents shall be annexed to the annual return:					
	Copy of the abridged financial statements stating the names of the directors who signed the original copy of the abridged balance sheet	S.352.3.a & S.355.6.a CA 2014		Staff	1 Jul 15
	Information required in S.329 as required by S.352.3.b has been extracted from the directors report accompanied by a certificate of the director and secretary of the company stating that it is a true copy of the information laid before the members in General Meeting	S.352.3.b & S.355.6.b CA 2014		Staff	1 Jul 15
	Copy of the the special auditors report required by S.352(3)(c) stating the name of the statutory auditors who signed the report and if different the name of the statutory auditors who signed the the full FS report under S.391	S.352.3.c & S.355.6.d CA 2014		Staff	1 Jul 15

Conclusion

Based on work performed we are satisfied that all the correct disclosures have been

Name:	Staff	Accountant in Charge
Date	1-Jul-15	
Name	Partner	Reviewer
Date	1-Jul-15	