

Creevy Activity Hub CLG
Unaudited Financial Statements
for the financial period ended 31 December 2025

Creevy Activity Hub CLG

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Creevy Activity Hub CLG

DIRECTORS AND OTHER INFORMATION

Directors	Eleanor Rooney David McLoone Cathal O Fearrai Catherine Mckee Jamie Timoney Philip O Reilly
Company Secretary	Aoibheann Kelly
Company Number	708520
Accountants	T. McIntyre and Company The Mall Ballyshannon Donegal Ireland
Bankers	Bank of Ireland Main Street, Ballyshannon, Co. Donegal

Creevy Activity Hub CLG
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Creevy Activity Hub CLG
for the financial period ended 31 December 2025

In accordance with the engagement letter dated 4 February 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial period ended 31 December 2025 as set out on pages 5 to 8 which comprise the Income and Expenditure Account, the Balance Sheet and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Creevy Activity Hub CLG, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that Creevy Activity Hub CLG has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Creevy Activity Hub CLG. You consider that Creevy Activity Hub CLG is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of Creevy Activity Hub CLG. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Terence McIntyre
for and on behalf of
T. MCINTYRE AND COMPANY
The Mall
Ballyshannon
Donegal
Ireland

4 February 2026

Creevy Activity Hub CLG PROFIT AND LOSS ACCOUNT

for the financial period ended 31 December 2025

	Dec 25 €	Nov 24 €
Turnover	277,724	11,031
Other expenses	(15,545)	(7,255)
Surplus	262,179	3,776
Retained surplus brought forward	44,005	40,229
Retained surplus carried forward	306,184	44,005

Creevy Activity Hub CLG BALANCE SHEET

as at 31 December 2025

	Dec 25	Nov 24
	€	€
Fixed Assets	<u>210,628</u>	-
Current assets	<u>96,356</u>	<u>44,605</u>
Net Current Assets	96,356	44,605
Total Assets less Current Liabilities	306,984	44,605
Accruals and deferred income	<u>(800)</u>	<u>(600)</u>
Net Assets	306,184	44,005
Reserves	306,184	44,005

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Creevy Activity Hub CLG, 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 period 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.

Approved by the Directors and authorised for issue on 4 February 2026 and signed on its behalf by:

Catherine Mckee
Director

Eleanor Rooney
Director

Creevy Activity Hub CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

Creevy Activity Hub CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 708520. The registered office of the company is which is also the principal place of business of the company. 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.

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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Income

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 4% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income and Expenditure Account.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Creevy Activity Hub CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

3. Appropriation of Profit and Loss Account	Dec 25	Nov 24
	€	€
Surplus brought forward	44,005	40,229
Surplus for the financial period	262,179	3,776
Surplus carried forward	306,184	44,005

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 February 2026.

CREEVY ACTIVITY HUB CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

Creevy Activity Hub CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial period ended 31 December 2025

	Dec 25	Nov 24
	€	€
Income		
Corporate Donations	12,080	-
Sports Capital	109,354	-
Community Donations	4,411	300
Fundraising	148,879	7,731
Donegal Co. Co.	3,000	3,000
	<u>277,724</u>	<u>11,031</u>
Expenditure		
Website Hosting	10,378	-
Insurance	610	-
Signage	2,396	-
Repairs and maintenance	-	6,123
Printing, postage and stationery	86	-
Computer costs	-	325
Accountancy	800	600
Bank charges	147	107
Catering	1,129	-
General expenses	(1)	100
	<u>15,545</u>	<u>7,255</u>
Net surplus	<u><u>262,179</u></u>	<u><u>3,776</u></u>