

**Restore Ballymacraven River Association CLG**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Restore Ballymacraven River Association CLG

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# Restore Ballymacraven River Association CLG

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €
<b>Current Assets</b>		
Cash and cash equivalents		30,084
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	<b>(25,517)</b>
		<hr/>
<b>Net Current Assets</b>		<b>4,567</b>
		<hr/>
<b>Total Assets less Current Liabilities</b>		<b>4,567</b>
		<hr/> <hr/>
<b>Reserves</b>		
Capital reserves and funds	5	5,000
Income and expenditure account		(433)
		<hr/>
<b>Members' Funds</b>		<b>4,567</b>
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We as Directors of Restore Ballymacraven River Association 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 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.

**Approved by the board on 23 March 2026 and signed on its behalf by:**

**Kevin Nunan**  
Director

**Deric De Suin**  
Director

# Restore Ballymacraven River Association CLG

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Restore Ballymacraven River Association CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 753769. The registered office of the company is Kilcornan, Ennistymon, Clare, Ireland which is also the principal place of business of the company. The principal activity of the company is the restoration of Ballymacraven River.

There has been no significant change in these activities during the financial year ended 31 December 2024. 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 December 2025 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.

#### Income

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, net of discounts and other sales-related taxes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### 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.

#### 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.

<b>3. Creditors</b>	<b>2025</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Accruals	<b>25,517</b>
	<u><u>          </u></u>

### 4. 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.

## Restore Ballymacraven River Association CLG

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

#### 5. Reserves

	Income and expenditure account €	Special reserve €	Total €
At 1 January 2025	(175)	5,000	4,825
Deficit for the financial year	(258)	-	(258)
At 31 December 2025	<u>(433)</u>	<u>5,000</u>	<u>4,567</u>

#### 6. Post-Balance Sheet Events

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

#### 7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 March 2026.