
CABINTEELY ATHLETIC CLUB COMPANY LIMITED BY GUARANTEE
(A Company Limited by Guarantee)

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CABINTEELY ATHLETIC CLUB COMPANY LIMITED BY GUARANTEE
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	Patrick Finnerty Kevin Barry Gerard Scully Niamh Corr Sarah Helme Grainne Parker David Maher David Hyland Lorna Brennan
Company secretary	Grainne Parker
Registered number	479840
Registered office	The Clubhouse Kilbogget Park Church View Road Killiney Dublin A96 PC84
Trading Address	The Clubhouse Kilbogget Park Church View Road Killiney Dublin A96 PC84
Bankers	Allied Irish Banks plc George's Street Upper, Dún Laoghaire, County Dublin, A96 DT85

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DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

The directors are responsible for preparing the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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.

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 for the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently; and
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board 27 January 2026.



Gerard Scully
Director



Sarah Helme
Director

CABINTEELY ATHLETIC CLUB COMPANY LIMITED BY GUARANTEE
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ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 €	2024 €
Fixed assets	4	26,302	19,313
Current assets	5	94,797	40,650
Creditors: amounts falling due within one year	6	(4,562)	(3,367)
Net current assets		90,235	37,283
Total assets less current liabilities		116,537	56,596
Creditors: amounts falling due after more than one year	7	(58,776)	(14,234)
Net assets		57,761	42,362
Capital and reserves		57,761	42,362

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Cabinteely Athletic Club Company Limited by Guarantee, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Gerard Scully
Director



Sarah Helme
Director

Date: 27 January 2026

The notes on pages 3 to 8 form part of these financial statements.

CABINTEELY ATHLETIC CLUB COMPANY LIMITED BY GUARANTEE
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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. General information

Cabinteely Athletic Club Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland with its registered office at The Clubhouse, Kilbogget Park, Church View Road, Killiney, County Dublin. It is primarily engaged in the provision of athletics services and facilities from their operations base at The Clubhouse, Kilbogget Park, Church View Road, Killiney, County Dublin. A96 PC84.

The significant accounting policies adopted by the Company and applied consistently in the preparation of the financial statements are as follows:

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Going concern

The Financial Statements are prepared on the going concern basis under the historical cost convention as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council including FRS 105 The Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 105) and the Companies Act 2014.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

1.1 Grants and donations – Government and Private

Grants are measured at the fair value of the asset received or receivable. Grants relating to expenditure on assets are credited to the profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Profit and Loss Account in the same period as the related expenditure.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.5 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	12.5%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2.8 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets
Long lived assets, consisting primarily of tangible fixed assets comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Details of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts
The Company makes an estimate of the recoverable value of trade and other debtors. The Company uses estimates based on historical experience in determining the level of debts, which the Company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results.

(c) Investment Property
The Company does not own any investment properties.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

4. Tangible fixed assets

	Fixtures and fittings €
Cost or valuation	
At 1 July 2024	37,806
Additions	12,501
At 30 June 2025	50,307
Depreciation	
At 1 July 2024	18,493
Charge for the year on owned assets	5,512
At 30 June 2025	24,005
Net book value	
At 30 June 2025	26,302
<i>At 30 June 2024</i>	19,313

5. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	94,797	40,650
	94,797	40,650

6. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade Creditors	-	-
Accruals	4,562	3,367
	4,562	3,367

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

7. Creditors: Amounts falling due after more than one year

	2025	<i>2024</i>
	€	€
Deferred income	58,776	<i>14,234</i>
	<hr/>	<hr/>
	58,776	<i>14,234</i>
	<hr/> <hr/>	<hr/> <hr/>

The Company acknowledges that, during the year, funding was provided by the Department of Transport, Tourism and Sport under the Sports Capital Programme. The total grant amount in this case was €14,000.

8. Appropriation of Profit and loss account

	2025	<i>2024</i>
	€	€
Profit and loss account brought forward at the beginning of the year	42,362	<i>36,851</i>
Other movement in the profit and loss account	15,399	<i>5,511</i>
	<hr/>	<hr/>
Profit and loss account carried forward at the end of the year	57,761	<i>42,362</i>
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9. Company status

The company is limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

8. Post balance sheet events

There have been no significant events affecting the company since the year end. After the balance sheet date there has been continuing uncertainty as a result of global political volatility and inflation. The scale and duration of these effects remains uncertain but could impact the activities, earnings, cashflow and financial position of the Company.

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10. Contingent liabilities

Contingent liabilities arising as a result of past events, are not recognised when it

(i) is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or

(ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

There were no material contingent liabilities as at the year ended 30 June 2025.

11. Related party transactions

There were no related party transactions during the financial year.

12. Approval of financial statements

The board of directors approved these financial statements for issue on 27 January 2026.