

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

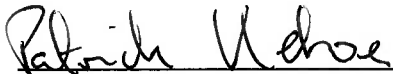
Company Name: Marshalstown Community Centre CLG

Company Number: 587827

Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Patrick Kehoe
Director



Robert Bennett
Secretary

23 February 2026

Marshalstown Community Centre CLG
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Marshalstown Community Centre CLG
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Marshalstown Community Centre CLG
DIRECTORS AND OTHER INFORMATION

Directors	Robert Bennett Eddie Bolger Patrick Kehoe Jacinta Blaney Andrew Hughes Louise Morris Elaine Kehoe (Resigned 24 September 2025) Kate Bolger Alisson Darcy (Resigned 24 September 2025) Jimmy Kehoe (Appointed 24 September 2025)
Company Number	587827
Charity Number	8123
Registered Office	C/O Robert Bennett Ballinakill Ballycarney Enniscorthy Co. Wexford
Business Address	Marshalstown Enniscorthy Co. Wexford
Accountants	KDA Doyle Kelly Accountants Limited M11 Business Campus Knockmullen Gorey Co. Wexford

Marshalstown Community Centre CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to KDA Doyle Kelly Accountants Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Robert Bennett
Director

Patrick Kehoe
Director

23 February 2026

Marshalstown Community Centre CLG

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	2,559	4,348
Current Assets			
Debtors	7	5,817	3,400
Cash and cash equivalents		39,989	59,294
		45,806	62,694
Creditors: amounts falling due within one year	8	(1,621)	(25,735)
Net Current Assets		44,185	36,959
Total Assets less Current Liabilities		46,744	41,307
Reserves			
Capital reserves and funds	10	62,490	62,490
Income and expenditure account	10	(15,746)	(21,183)
Equity attributable to owners of the company		46,744	41,307

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 Marshalstown Community Centre 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 and the small companies' regime.

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

Robert Bennett
Director

Patrick Kehoe
Director

Marshalstown Community Centre CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Marshalstown Community Centre CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 587827. The registered office of the company is C/O Robert Bennett, Ballinakill, Ballycarney, Enniscorthy, Co. Wexford. The principal activity of the company is the provision of community development, education and training through the provision of a community centre which will provide facilities for training courses, cultural activities, recreational activities and meeting room facilities. 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.

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

Income is derived from use of the hall, memberships, local authority and government grant funding. The company is a charitable organisation operating on a not for profit basis and as such is not registered for 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:

Fixtures, fittings and equipment	-	12.5% Straight line in line with tax writing down rates
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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 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.

Taxation

The company has been granted charitable tax exemption under Taxes Consolidation Act 1997 by the Revenue Commissioners.

Marshalstown Community Centre CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

3. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Hall use income	15,654	13,430
Membership	75	495
Other operating income	26,432	-
	<u>42,161</u>	<u>13,925</u>

The whole of the company's income is attributable to its market in Ireland and is derived from the principal activity of the provision of community hall facilities.

4. Operating surplus/(deficit)

	2025 €	2024 €
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	1,789	1,789
Government grants received	(26,432)	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	14,300	14,300
	<u> </u>	<u> </u>
At 31 December 2025	14,300	14,300
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2025	9,952	9,952
Charge for the financial year	1,789	1,789
	<u> </u>	<u> </u>
At 31 December 2025	11,741	11,741
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	<u>2,559</u>	<u>2,559</u>
At 31 December 2024	<u>4,348</u>	<u>4,348</u>

7. Debtors

	2025 €	2024 €
Other debtors	2,372	-
Prepayments	3,445	3,400
	<u>5,817</u>	<u>3,400</u>

Marshalstown Community Centre CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	-	1,254
Other creditors - government grants	-	22,860
Accruals	1,621	1,621
	<u>1,621</u>	<u>25,735</u>

The company received Pobal funding during the year ended 31 December, 2024. The conditions of this funding were not fulfilled until December, 2025. The funding has been recognised as income in the year ended 31 December, 2025 and has been released from other creditors.

9. 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 € 1.

10. Income Statement

	Income and expenditure account €	Other reserves €	Total €
At 1 January 2025	(21,183)	62,490	41,307
Surplus/(deficit) for the financial year	5,437	-	5,437
At 31 December 2025	<u>(15,746)</u>	<u>62,490</u>	<u>46,744</u>

Other reserves

The reserves relate to the transfer of funds at bank on the date the non-incorporated entity, Marshalstown Community Centre ceased operating and the company commenced operating. The date of change over was 25 May, 2018.

The trustee of the non-incorporated entity transferred the land and buildings making up the property of the community centre on 5 April, 2018. The building was transferred at no cost or value at that date. The company have followed the requirements of FRS 102 Section 17 recognising the asset.

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

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