

Abbeydorney Parish Hall CLG
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Abbeydorney Parish Hall CLG

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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 Balance Sheet, the Reconciliation of Members' Funds 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 Carmel Sheehan Quinn & Company, (Chartered Accountants), 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

James Egan
Director

Frank Egan
Director

3 April 2026

Abbeydorney Parish Hall CLG

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		<u>54,362</u>	<u>16,116</u>
Current Assets			
Debtors		945	1,810
Cash and cash equivalents		<u>54,554</u>	<u>54,147</u>
		<u>55,499</u>	<u>55,957</u>
Creditors: amounts falling due within one year		<u>(11,392)</u>	<u>(7,415)</u>
Net Current Assets		<u>44,107</u>	<u>48,542</u>
Total Assets less Current Liabilities		<u>98,469</u>	<u>64,658</u>
Government grants		<u>(33,887)</u>	<u>(1,275)</u>
Net Assets		<u><u>64,582</u></u>	<u><u>63,383</u></u>
Reserves			
Capital reserves and funds	6	69,757	69,757
Income and expenditure account		<u>(5,175)</u>	<u>(6,374)</u>
Members' Funds		<u><u>64,582</u></u>	<u><u>63,383</u></u>

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 Abbeydorney Parish Hall 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 3 April 2026 and signed on its behalf by:

James Egan
Director

Frank Egan
Director

Abbeydorney Parish Hall CLG
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2025

	Retained deficit	Parish Hall Committee Reserves	Total
	€	€	€
At 1 January 2024	(29,902)	-	(29,902)
Surplus for the financial year	23,528	-	23,528
Other movements in Members' Funds	-	69,757	69,757
At 31 December 2024	(6,374)	69,757	63,383
Surplus for the financial year	1,199	-	1,199
At 31 December 2025	(5,175)	69,757	64,582

Abbeydorney Parish Hall CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Abbeydorney Parish Hall CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 636059. The registered office of the company is Abbeydorney Community Centre, Tralee, Co. Kerry, Ireland which is also the principal place of business of the company. The main object for which Abbeydorney Parish hall CLG was established is the management and maintenance of the parish hall in Abbeydorney, Tralee, Co. Kerry, for the benefit of all residents in the said area by providing a facility for various activities that sustain, develop and improve the quality of life in this rural community. 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 on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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 comprises the invoice value of fundraising activities, laundry receipts, rental income and grants from the HSE.

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:

Long leasehold property	-	5% Straight line (over 20 years)
Fixtures, fittings and equipment	-	15% Straight line

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 is registered with the Charities Regulatory Authority - CRA# 20204747. The company has charitable status with revenue, CHY # 22442

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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	6,387	3,533
Amortisation of Government grants	(1,953)	(225)
	<u><u> </u></u>	<u><u> </u></u>

4. State Funding

Agency	Department of Health
Government Department	HSE
Grant Programme	Actively retired
Purpose	Support the activity retired group
Term	2025
Total fund	2,500
Expenditure	2,500
Capital or revenue grant	Revenue
Government Department	Department of Rural & Community Development
Agency	POBAL
Programme	Energy Support Scheme
Purpose	Energy efficient upgrades
Amount received	34,565.24
Amount spent	34,565.24
Capital or revenue	Capital expenditure
Department	Department of Health
Agency	HSE
Programme	Charity supports
Purpose	Charity running costs & renovations
Amount received	10,500
Amount Spent	10,500
Capital or revenue	Revenue

5. 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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Income Statement

	Income and expenditure account €	Parish Hall Committee Reserves €	Total €
At 1 January 2025	(6,374)	69,757	63,383
Surplus for the financial year	1,199	-	1,199
	<u>(5,175)</u>	<u>69,757</u>	<u>64,582</u>
At 31 December 2025	<u>(5,175)</u>	<u>69,757</u>	<u>64,582</u>

Parish Hall Committee Reserves

Reserves from Abbeydorney Community Hall Development Association; relate to funds brought into the company from the committee that were previously responsible for managing the parish hall.

7. Related party transactions

In line with many charities of its nature, family if board members may for time to time avail of the services of the centre. When they do so, they pay the same fees applicable to the public. At the start and end of the year there was nil owed to the charity.

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 April 2026.