

The Blessed John Sullivan Community Gardens & Farm CLG

Abridged Financial Statements

for the financial year ended 30 June 2025

The Blessed John Sullivan Community Gardens & Farm CLG

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The Blessed John Sullivan Community Gardens & Farm CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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" 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 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board

Thaddeus Murray
Director

Joan Dempsey
Director

4 February 2026

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF THE BLESSED JOHN SULLIVAN COMMUNITY GARDENS & FARM CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of The Blessed John Sullivan Community Gardens & Farm CLG ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial year ended 30 June 2025 on pages 8 to 13 which the directors of The Blessed John Sullivan Community Gardens & Farm CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On 4 February 2026 we reported to the members on the company's financial statements for the financial year ended 30 June 2025 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Blessed John Sullivan Community Gardens & Farm CLG ('the company') for the financial year ended 30 June 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF THE BLESSED JOHN SULLIVAN COMMUNITY GARDENS & FARM CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF THE BLESSED JOHN SULLIVAN COMMUNITY GARDENS & FARM CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 7, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed."

Enda Lewis

for and on behalf of

ENDA LEWIS & COMPANYY

Chartered Accountants and Statutory Audit Firm

An Crois

Allenwood

Co. Kildare

W91 XK06

4 February 2026

We certify that the auditor's report on pages 4 - 6 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

Joan Dempsey

Secretary

Thaddeus Murray

Director

4 February 2026

The Blessed John Sullivan Community Gardens & Farm CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The Blessed John Sullivan Community Gardens & Farm CLG

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	<u>53,094</u>	<u>6,891</u>
Current Assets			
Cash and cash equivalents		487	4,029
Creditors: amounts falling due within one year	9	<u>(3,200)</u>	<u>(11,936)</u>
Net Current Liabilities		<u>(2,713)</u>	<u>(7,907)</u>
Total Assets less Current Liabilities		<u>50,381</u>	<u>(1,016)</u>
amounts falling due after more than one year	10	(43,654)	-
Net Assets/(Liabilities)		<u><u>6,727</u></u>	<u><u>(1,016)</u></u>
Reserves			
Income and expenditure account		<u>6,727</u>	<u>(1,016)</u>
Equity attributable to owners of the company		<u><u>6,727</u></u>	<u><u>(1,016)</u></u>

We as Directors of The Blessed John Sullivan Community Gardens & Farm CLG, state that -
The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that 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 4 February 2026 and signed on its behalf by:

Thaddeus Murray
Director

Joan Dempsey
Director

The Blessed John Sullivan Community Gardens & Farm CLG

STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Retained surplus/ €	Total €
At 1 July 2023	-	-
Deficit for the financial year	(1,016)	(1,016)
At 30 June 2024	(1,016)	(1,016)
Surplus for the financial year	7,743	7,743
At 30 June 2025	6,727	6,727

The Blessed John Sullivan Community Gardens & Farm CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

The Blessed John Sullivan Community Gardens & Farm CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 743044. The registered office of the company is Clane Project Centre, Thompson Enterprise Centre,, Clane, Co. Kildare, W91 ATP8. The company trades under the name 'The Old Garden' and operates as a community garden and farm. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company trades under the name 'The Old Garden' and operates as a community garden and farm.

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 30 June 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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Income

Income is recognised in the Income and Expenditure Account when the company is entitled to the income, it is probable that the economic benefits will flow to the company, and the amount can be measured reliably.

Membership income is recognised on an accruals basis over the period to which the membership relates.

Income from the sale of produce (including vegetables, eggs and honey) is recognised at the point of sale, net of any discounts or returns.

Donations are recognised when received or when the company has an unconditional entitlement to the donation and receipt is probable.

Grant income is recognised when there is reasonable assurance that the company will comply with any conditions attaching to the grant and that the grant will be received. Where grants relate to specific expenditure, they are recognised in income so as to match the related expenditure. Grants received in advance of meeting the relevant conditions are recognised as deferred income.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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
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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.

The Blessed John Sullivan Community Gardens & Farm CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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 and deferred taxation

The tax expense represents the amount expected to be payable or recoverable in respect of the surplus or deficit for the financial period and is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The company operates as a company limited by guarantee and carries on activities of a community and non-profit nature.

The directors consider that the company's activities do not constitute a trade carried on with a view to the realisation of profits and that any surplus arising is incidental and applied solely towards the furtherance of the company's objectives.

Accordingly, no charge to corporation tax has been recognised for the financial year.

The directors are not aware of any circumstances that would give rise to a corporation tax liability in respect of the surplus for the year.

Deferred tax is recognised in respect of timing differences that have originated but not reversed at the balance sheet date, where the amounts involved are material and where it is probable that future taxable profits will be available against which the timing differences can be utilised.

No deferred tax asset has been recognised at the balance sheet date as the directors consider that there is insufficient certainty that future taxable profits will arise to utilise any carried forward tax losses.

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.

Financial Instruments

Government and capital grants

Government and capital grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and that the grant will be received.

Capital grants relating to the acquisition of tangible fixed assets are initially recognised as deferred income within creditors and are released to income on a systematic basis over the useful economic lives of the related assets.

The grants are amortised to the Income and Expenditure Account at a rate of 12.5% per annum, consistent with the depreciation rate applied to the related assets, so as to match the grant income with the depreciation charge in each accounting period.

Capital grant income released to the Income and Expenditure Account is presented within other income.

Any capital grants received in advance of the acquisition or commissioning of the related assets are recognised as deferred income until such time as the assets are brought into use.

3. Going concern

The financial statements have been prepared on the going concern basis. In forming this assessment, the directors have considered the company's financial position at the year end, including cash balances of €487 and the absence of external borrowings.

The directors have also considered the company's ongoing sources of funding, including membership income, the sale of produce, grant funding and community support, together with forecast expenditure for the forthcoming period.

Based on this review, the directors are satisfied that the company has adequate resources to continue in

The Blessed John Sullivan Community Gardens & Farm CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

operational existence for a period of at least twelve months from the date of approval of the financial statements and that the going concern basis of accounting is appropriate.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. Operating surplus/(deficit)	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	7,726	985
Amortisation of Government grants	(6,236)	-
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 0. The company operates largely through volunteers.

7. Tax on surplus/(deficit)	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>

The company is a company limited by guarantee carrying on non-profit community activities. Any surplus is incidental and applied solely towards the company's objectives. No corporation tax liability arises.

8. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	7,876	7,876
Additions	53,929	53,929
	<u> </u>	<u> </u>
At 30 June 2025	61,805	61,805
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	985	985
Charge for the financial year	7,726	7,726
	<u> </u>	<u> </u>
At 30 June 2025	8,711	8,711
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	53,094	53,094
	<u> </u>	<u> </u>
At 30 June 2024	6,891	6,891
	<u> </u>	<u> </u>

Assets include poly tunnels, well, solar panels, generator, piping around garden, henhouse, trees, lights and a cabin used in the operation of the community garden.

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	-	10,736
Accruals	3,200	1,200
	<u> </u>	<u> </u>
	3,200	11,936
	<u> </u>	<u> </u>

The Blessed John Sullivan Community Gardens & Farm CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Government grants (Note 11)	<u>43,654</u>	<u>-</u>
11. Government Grants Deferred	2025	2024
	€	€
Capital grants received and receivable		
Increase in financial year	<u>49,890</u>	<u>-</u>
Amortisation		
Amortised in financial year	<u>(6,236)</u>	<u>-</u>
Net book value		
At 30 June 2025	<u>43,654</u>	<u>-</u>
12. 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.		
13. Income Statement	2025	2024
	€	€
At 1 July 2024	(1,016)	-
Surplus/(deficit) for the financial year	<u>7,743</u>	<u>(1,016)</u>
At 30 June 2025	<u>6,727</u>	<u>(1,016)</u>
14. Capital commitments		
Approximately 50% of total capital works to be funded by Capital Grant of €99,779 from Kildare County Council, had been completed at the financial year-ended 30 June 2025 and €49,890 of the grant had been received. The remainder of the works are expected to be completed and funded by remainder of the grant (€49,889) within 12 months of the year end.		
15. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
16. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 4 February 2026.		

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS of The Blessed John Sullivan Community Gardens & Farm CLG pursuant to section 356(2) of the Companies Act 2014

'We have examined:

- (i) the abridged financial statements for the financial year ended 30 June 2025 on pages 8 to 13 which the directors of The Blessed John Sullivan Community Gardens & Farm CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of The Blessed John Sullivan Community Gardens & Farm CLG ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Enda Lewis

for and on behalf of

ENDA LEWIS & COMPANY

Chartered Accountants and Statutory Audit Firm

An Croí

Allenwood

Co. Kildare

W91 XK06

4 February 2026
